

- (a) the terms “a Contracting State” and “the other Contracting State” mean, as the context requires, Canada or the Union of Soviet Socialist Republics (the USSR);
- (b) the term “person” means an individual and:
  - (i) in the case of the USSR, also any legal person or any other organization created under the laws of the USSR or of any of its union republics and treated, for taxation purposes in the USSR, as a legal person;
  - (ii) in the case of Canada, also a company, any body corporate or any other entity which is treated for taxation purposes in Canada as a body corporate, or any other body of persons;
- (c) the term “international traffic” means any transport by a ship or aircraft operated by a resident of a Contracting State except when the ship or aircraft is operated between places located in the other Contracting State;
- (d) the term “competent authority” means:
  - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,
  - (ii) in the case of the USSR, the Ministry of Finance of the USSR or its authorized representative.

2. As regards the application of the Agreement by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that State concerning the taxes to which the Agreement applies.

#### ARTICLE IV

##### *Residence for Tax Purposes*

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- (a) he shall be deemed to be a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
- (b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either