

- (g) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Party, except when the ship or aircraft is operated solely between places in the other Party;
- (h) the term “competent authority” means:
 - (i) in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or the Commissioner’s authorized representative,
 - (ii) in the case of Canada, the Minister of National Revenue or the Minister’s authorized representative;
- (i) the term “national”, in relation to Canada, means:
 - (i) any individual possessing the nationality of Canada, and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in Canada; and
- (j) the term “business” includes the performance of professional services and of other activities of an independent character.

2. As regards the application of this Agreement at any time by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party for the purposes of the taxes to which this Agreement applies, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

ARTICLE 4

Resident

- 1. For the purposes of this Agreement, the term “resident of a Party” means:
 - (a) in the case of the Hong Kong Special Administrative Region:
 - (i) any individual who ordinarily resides in the Hong Kong Special Administrative Region,