

- (c) the term "person" includes an individual, an estate, a trust, a company and any other body of persons;
- (d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes; in French, the term "société" also means a "corporation" within the meaning of Canadian law;
- (e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean an enterprise carried on by a resident of Canada or an enterprise carried on by a resident of Papua New Guinea as the context requires;
- (f) the term "tax" means "Canadian tax" or "Papua New Guinea tax", as the context requires;
- (g) the term "competent authority" means:
  - (i) in the case of Canada, the Minister of National Revenue or his authorised representative;
  - (ii) in the case of Papua New Guinea, the Chief Collector of Taxes or his authorised representative.

2. In the application of this Agreement by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State from time to time in force concerning the taxes to which the Agreement applies.

#### ARTICLE 4

##### Resident

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 solely of the Contracting State in which he has a permanent home available to him;
  - (b) if he has a permanent home available to him in both Contracting States, or if he does not have a permanent home available to him in either of them, he shall be deemed to be a resident solely of the Contracting State in which he has an habitual abode;