

2. For the purposes of this reservation, **non-resident** includes:

- (a) a natural person, other than a Canadian citizen, who is not ordinarily resident in Canada;
- (b) a corporation incorporated, formed or otherwise organized outside Canada;
- (c) the government of a foreign State or any political subdivision of a government or foreign State, or a person empowered to perform a function or duty on behalf of such a government;
- (d) a corporation that is controlled directly or indirectly by an entity referred to in subparagraphs (a) through (c);
- (e) a trust:
 - (i) established by an entity referred to in subparagraphs (b) through (d), other than a trust for the administration of a pension fund for the benefit of natural persons a majority of whom are resident in Canada, or
 - (ii) in which an entity referred to in subparagraphs (a) through (d) have more than 50% of the beneficial interest; and
- (f) a corporation that is controlled directly or indirectly by a trust referred to in subparagraph (e).

Phase-Out:

None