

- (f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (g) the term "national" means:
 - (aa) in respect of Canada, any individual possessing the nationality of Canada and any legal person, partnership or association deriving its status as such from the law in force in Canada;
 - (bb) in respect of the Federal Republic of Germany, any German within the meaning of the Basic Law for the Federal Republic of Germany and any legal person, partnership and association deriving its status as such from the law in force in the Federal Republic of Germany;
- (h) the term "competent authority" means:
 - (aa) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative,
 - (bb) in the case of the Federal Republic of Germany, the Federal Minister of Finance or the Minister's delegate;
- (i) the term "international traffic" means any voyage of a ship or aircraft operated by an enterprise of a Contracting State, except where the principal purpose of the voyage is to transport passengers or property between places within the other Contracting State.

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

ARTICLE 4

Resident

1. For the purposes of this Agreement, the term "resident of a Contracting State" means:
 - (a) any person who, under the laws of that State, is liable to tax therein by reason of that person's domicile, residence, place of management or any other criterion of a similar nature;
 - (b) that State itself, a "Land" or a political subdivision or local authority thereof or any agency or instrumentality of any such State, Land, subdivision or authority.

This term does not, however, include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.