

## ARTICLE 3

*General Definitions*

1. In this Convention, unless the context otherwise requires:
  - (a) (i) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial waters of Canada which, under the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and sub-soil and their natural resources;
  - (ii) the term "Switzerland" means the Swiss Confederation;
  - (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Switzerland;
  - (c) the term "person" includes an individual, an estate, a trust, a company, a partnership 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 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;
  - (f) 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 Switzerland, the Director of the Federal Tax Administration or his authorized representative;
  - (g) the term "tax" means Canadian tax or Swiss tax, as the context requires;
  - (h) the term "national" means:
    - (i) any individual possessing the nationality of a Contracting State;
    - (ii) any legal person, partnership and association deriving its status as such from the law in force in a Contracting State.

2. As regards the application of the Convention by a Contracting State any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the taxes which are the subject of the Convention.

## ARTICLE 4

*Fiscal Domicile*

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the law of that State, is liable to taxation therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and in the case of Switzerland it includes a partnership created or organized under Swiss law.

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 Contracting State in which he has a permanent home available to him. If he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with