

- (b) the term "person" includes individuals, companies and all other entities which are treated as taxable units under the taxation laws in force in either Contracting State;
- (c) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (d) the terms "enterprise of one of the Contracting States" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of one of the Contracting States and an enterprise carried on by a resident of the other Contracting State;
- (e) the term "international traffic" includes traffic between places in one country in the course of a voyage which extends over more than one country;
- (f) the term "competent authority" means in the case of Norway the Minister of Finance and Customs or his authorized representative and in the case of Canada the Minister of National Revenue or his authorized representative.

(2) In the application of this Convention by one of the Contracting States any term which is not defined in this Convention 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 this Convention.

ARTICLE 3

Fiscal Domicile

(1) For the purposes of this Convention the terms "resident of Norway" and "resident of Canada" mean respectively any person who is resident in Norway for the purposes of Norwegian tax and any person who is resident in Canada for the purposes of Canadian tax, and the terms "resident of one of the Contracting States" and "resident of the other Contracting State" mean any person who is a resident of Norway or a resident of Canada as the context requires.

(2) Where by reason of the provisions of paragraph (1) an individual is a resident of both Contracting States then in this case the following rules shall apply:

- (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 which his personal and economic relations are closest (hereinafter referred to as his centre of vital interests);
- (b) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;
- (c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;
- (d) if he is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement,