

Article 1; the term "Canadian tax" means tax imposed by Canada being tax to which this Agreement applies by virtue of Article 1;

- (f) the term "tax" means United Kingdom tax or Canadian tax as the context requires;
- (g) the term "person" includes any body of persons corporate or not corporate;
- (h) the term "company" means any body corporate;
- (i) the term "national" means —
  - (i) in relation to the United Kingdom —
    - (aa) all citizens of the United Kingdom and Colonies and British protected persons other than those citizens and protected persons who derive their status as such from connection with any territory for whose international relations the United Kingdom Government is responsible to which this Agreement may be extended under Article 26 but has not been so extended;
    - (bb) all legal persons, associations and other entities deriving their status as such from the law of the United Kingdom or any territory for whose international relations the United Kingdom Government is responsible to which this Agreement is extended under Article 26;
  - (ii) in relation to Canada —
    - (aa) any individual who is a Canadian citizen;
    - (bb) any legal person deriving its status as such from the law in force in Canada or in any part thereof;
- (j) the term "international traffic" includes traffic between places in one country in the course of a voyage which extends over more than one country;
- (k) the term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertained period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

(2) In the application of the provisions of this Agreement by one of the Contracting Governments any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Government relating to the taxes which are the subject of this Agreement.

### ARTICLE 3.

(1) For the purposes of this Agreement the terms "resident of the United Kingdom" and "resident of Canada" mean respectively any person who is resident in the United Kingdom for the purposes of United Kingdom tax and any person who is resident in Canada for the purposes of Canadian tax.

(2) Where by reason of the provisions of paragraph (1) above an individual is a resident of both territories, his status shall be determined in accordance with the following rules —

- (a) he shall be deemed to be a resident of the territory in which he has a permanent home available to him. If he has a permanent home available to him in both territories, he shall be deemed to be a resident of the territory with which his personal and economic relations are closest (hereinafter referred to as his "centre of vital interests");