

(ii) in the case of Guyana, the Minister of Finance or his authorized representative;

(i) the term “national” means:

(i) any individual possessing the nationality of one of the Contracting States;

(ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State.

2. Where under this Convention any income is exempt or relieved from tax in one of the Contracting States and that income is subject to tax in the other Contracting State by reference to the amount thereof which is remitted to or received in that other Contracting State, the exemption or reduction of tax to be allowed under this Convention in the first-mentioned Contracting State shall apply only to the amount so remitted or received.

3. In the application of this Convention by a Contracting State any term not defined in this Convention shall, unless the context otherwise requires, have the meaning which it has under the law of that Contracting State relating to the taxes which are the subject of this Convention.

#### ARTICLE IV

##### *Resident*

1. For the purposes of this Convention, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States his status shall be determined in accordance with the following rules:

(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 closer (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;