

- (j) The term “industrial or commercial profits” mean income derived by an enterprise from the carrying on of a business, but does not include dividends, interest, royalties (as defined in Article 12), income referred to in Article 6, income referred to in Article 13, rents, profits from operating ships, boats or aircraft, or remuneration from personal (including professional) services;
- (k) The term “national” means —
 - (i) in relation to New Zealand, any individual who is a New Zealand citizen;
 - (ii) in relation to Canada, any individual who is a Canadian citizen.
- (l) Words in the singular include the plural and words in the plural include the singular.

2. In determining, for the purposes of Articles 10, 11 or 12, whether dividends, interest or royalties are beneficially owned by a resident of a Contracting State, dividends, interest or royalties in respect of which a trustee is subject to tax in that Contracting State shall be treated as being beneficially owned by that trustee.

3. In this Convention, the terms “Canadian tax” and “New Zealand tax” do not include any amount which represents a penalty or interest imposed under the law of either Contracting State relating to the taxes to which this Convention applies by virtue of Article 2.

4. As regards the application of the Convention by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that State concerning the taxes to which the Convention applies.

ARTICLE 4

Resident

1. For the purposes of this Convention, the terms, “resident of Canada” and “resident of New Zealand” mean respectively any person who is resident in Canada for the purposes of Canadian tax and any person who is resident in New Zealand for the purposes of New Zealand tax.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall for the purposes of this Convention, be determined as follows:

- (a) he shall be deemed to be solely a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be solely a resident of the State with which his personal and economic relations are closer (centre of vital interests);