

- (k) “national” means:
 - (i) in relation to Canada, any individual possessing the nationality or citizenship of Canada and any legal person, partnership or association deriving its status as such from the laws in force in Canada;
 - (ii) in relation to the British Virgin Islands, any person who belongs to the British Virgin Islands by virtue of the Virgin Islands Constitution Order 2007 (Statutory Instrument 2007 No.1678) or has a certificate of residence of the British Virgin Islands by virtue of the Immigration and Passport Ordinance (Cap.130); and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the British Virgin Islands;
- (l) “person” includes an individual (“natural person”), a company, a trust, a partnership and any other body of persons;
- (m) “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided that its listed shares can be readily purchased and sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (n) “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (o) “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;
- (p) “Requested Party” means the Party to this Agreement which is requested to provide or has provided information in response to a request;
- (q) “Requesting Party” means the Party to this Agreement submitting a request for or having received information from the Requested Party;
- (r) “tax” means any tax to which this Agreement applies.

2. As regards the application of this Agreement at any time by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.