(h) the term "national" means:

(i) in relation to Canada,

(A) any individual possessing the nationality of Canada;

(B) any legal person, partnership or association deriving its status as such from the laws in force in Canada;

(ii) in relation to Ireland, any citizen of Ireland and any legal person, partnership, association or other entity deriving its status as such from the laws in force in Ireland;

(i) the term "tax" means Canadian tax or Irish tax, as the context requires;

(j) the term "competent authority" means:

(i) in the case of Canada, the Minister of National Revenue or the Minister's authorised representative;

(ii) in the case of Ireland, the Revenue Commissioners or their authorised representative; and

(k) the term "approved stock exchange" means:

(i) in the case of Canada, the prescribed stock exchanges in Canada as defined for the purposes of the Income Tax Act;

(ii) in the case of Ireland, the Irish Stock Exchange; and

(iii) any other stock exchange agreed to in letters exchanged between the competent authorities of the Contracting States.

2. As regards the application of the Convention at any time by a Contracting State, 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 State for the purposes of the taxes to which the Convention applies.

ARTICLE 4

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 that person's domicile, residence, place of management, place of incorporation or any other criterion of a similar nature and also includes that State or a political subdivision or local authority thereof or any agency or instrumentality of any such State, subdivision or authority. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.