

United Kingdom for the purposes of United Kingdom tax and any person who is resident in Canada for the purposes of Canadian tax;

(ii) where, by reason of the provisions of sub-paragraph (i) above, an individual is a resident of both territories, then this case shall be solved in accordance with the following rules:

(aa) 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);

(bb) if the territory 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 territory, he shall be deemed to be a resident of the territory in which he has an habitual abode;

(cc) if he has an habitual abode in both territories or in neither of them, he shall be deemed to be a resident of the territory of which he is a national;

(dd) if he is a national of both territories or of neither of them, the taxation authorities of the territories shall determine the question by mutual agreement;

(iii) where, by reason of the provisions of sub-paragraph (i) above, a person other than an individual is a resident of both territories, then it shall be deemed to be a resident of the territory in which its place of effective management is situated;

(h) the terms "resident of one of the territories" and "resident of the other territory" mean a person who is a resident of the United Kingdom with respect to taxes on income signed in London on the 5th day of June 1946⁽¹⁾ were in force.

(i) the terms "United Kingdom enterprise" and "Canadian enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the United Kingdom and an industrial or commercial enterprise or undertaking carried on by a resident of Canada, and the terms "enterprise of one of the territories" and "enterprise of the other territory" mean a United Kingdom enterprise or a Canadian enterprise, as the context requires;

(j) (i) the term "permanent establishment" means a fixed place of business in which the business of an enterprise is wholly or partly carried on;

(ii) the term "permanent establishment" shall include especially—

(aa) a place of management;

(bb) a branch;

(cc) an office;

(dd) a factory;

(ee) a workshop;

(ff) a mine, quarry or other place of extraction of natural resources;

(gg) a building site or construction or assembly project which exists for more than twelve months;