

ity of one of the Contracting States and all legal persons, partnerships and associations deriving their status as such from the law in force in that Contracting State;

- (g) the term "international traffic" includes traffic between places in one country in the course of a voyage which extends over more than one country;
- (h) the term "taxation authorities" means in the case of Trinidad and Tobago the Minister of Finance or his authorized representative and in the case of Canada the Minister of National Revenue or his authorized representative;
- (i) the term "Trinidad and Tobago tax" means tax imposed by Trinidad and Tobago being tax to which this Agreement applies by virtue of Article I; the term "Canadian tax" means tax imposed by Canada being tax to which this Agreement applies by virtue of Article I.

(2) In the application of this Agreement by one of the Contracting States any term which is not defined in this Agreement shall, unless the context otherwise requires, have the meaning which it has under the laws of the Contracting State relating to the taxes which are the subject of this Agreement.

ARTICLE III.

(1) For the purposes of this Agreement the terms "resident of Trinidad and Tobago" and "resident of Canada" mean respectively any person who is resident in Trinidad and Tobago for the purposes of Trinidad and Tobago tax and any person who is resident in Canada for the purposes of Canadian tax, and the terms "resident of one of the Contracting States" and "resident of the other Contracting State" mean any person who is a resident of Trinidad and Tobago or a resident of Canada as the context requires.

(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 closest (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;
- (d) if he is a national of both Contracting States or of neither of them, the taxation authorities of the Contracting States shall determine the question by mutual agreement.

(3) Where by reason of the provisions of paragraph (1), a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the Contracting State in which its place of effective management is situated.