Article 3

For the purposes of this Agreement the word "person" includes any body of persons, corporate or not corporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled the United Kingdom, and shall be regarded as resident in Canada if its business is managed and controlled in Canada.

Article 4

This agreement may be denounced at any time upon six months' notice being given by one Government to the other.

Done in duplicate, at Ottawa, this third day of October, in the Year of Out Lord, one thousand nine hundred and thirty-five.

EDGAR N. RHODES

F. L. C. FLOUD

Signed on behalf of His Majesty's Government in Canada.

Signed on behalf of His Majesty's Government in the United King dom of Great Britain and Northern the exemption of the structure of the second remains effective, be

