

- (e) the term "international traffic" with reference to a resident of a Contracting State means any voyage of a ship or aircraft to transport passengers or property (whether or not operated or used by that resident) except where the principal purpose of the voyage is to transport passengers or property between places within the other Contracting State;
  - (f) the term "competent authority" means:
    - (i) in Kazakhstan: the Ministry of Finance or its authorized representative;
    - (ii) in Canada: the Minister of National Revenue or his authorized representative;
  - (g) the term "national" means:
    - (i) any individual possessing the nationality of a Contracting State;
    - (ii) any legal person, partnership or any other association deriving its status as such from the laws in force in a Contracting State.
2. As regards the application of the Convention by a Contracting State at any time, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State concerning 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:
- (a) any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature;
  - (b) the Government of that State or a political subdivision or local authority thereof or any legal entity owned by such Government, subdivision or authority. It shall include also any pension or other employee benefit plan, and any charitable organization, established under the law of that Contracting State.

But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:
- (a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
  - (b) if the 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 State, he shall be deemed to be a resident only of the State in which he has an habitual abode;