

- (i) the term “competent authority” means:
 - (i) in the case of Israel, the Minister of Finance or the Minister’s authorized representative; and
 - (ii) in the case of Canada, the Minister of National Revenue or the Minister’s authorized representative;
- (j) the term “national”, in relation to a Contracting State, means:
 - (i) any individual possessing the nationality of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
- (k) the term “business” includes the performance of professional services and of other activities of an independent character;
- (l) the term “recognized pension plan” means:
 - (i) in the case of Canada, a plan, arrangement or contract described in paragraph (a) of the definition of “pension” under Article 5 of the *Income Tax Conventions Interpretation Act*;
 - (ii) in the case of Israel, a pension plan that has been approved in accordance with the provisions of the *Control of Financial Services Act (provident funds) 2005*, as a Pension provident fund; and
 - (iii) any other pension plan agreed by the competent authorities of both Contracting States.

2. As regards the application of this 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 this Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.