

- (ii) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative;
- (i) the term “national”, in relation to a Contracting State, means:
  - (i) any individual possessing the nationality or citizenship 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;
- (j) the term “business” includes the performance of professional services and of other activities of an independent character;
- (k) the terms “a Contracting State” and “the other Contracting State” mean New Zealand or Canada as the context requires.

2. As regards the application of the 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 the 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.

#### **ARTICLE 4**

##### **Resident**

1. For the purposes of this Convention, the terms “resident of Canada” and “resident of New Zealand” mean respectively any person who is resident in Canada for the purposes of Canadian tax and any person who is resident in New Zealand for the purposes of New Zealand tax.
2. A resident of a Contracting State also includes that State and any political subdivision or local authority thereof.
3. A person is not a resident of a Contracting State for the purposes of this Convention if the person is liable to tax in that State in respect only of income from sources in that State.
4. Where by reason of the provisions of paragraphs 1 and 2 an individual is a resident of both Contracting States, then their status shall be determined as follows:
  - (a) the individual shall be deemed to be a resident only of the State in which a permanent home is available to the individual; if a permanent home is available to the individual in both States, the individual shall be deemed to be a resident only of the State with which the individual’s personal and economic relations are closer (centre of vital interests);