

- (i) in the case of Canada, the Minister of National Revenue or his authorised representative;
 - (ii) in the case of India, the Central Government in the Ministry of Finance (Department of Revenue);
- (g) the term “tax” means Canadian tax or Indian tax, as the context requires;
- (h) the term “national” means:
- (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership and association deriving its status as such from the law in force in a Contracting State;
- (i) the term “international traffic” means any voyage of a ship or aircraft operated by a resident of a Contracting State except where the principal purpose of the voyage is to transport passengers or goods between places in the other Contracting State.

2. As regards the application of the Agreement by a Contracting State any term not defined in this Agreement shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the taxes which are the subject of the Agreement.

ARTICLE 4

Fiscal Domicile

1. For the purposes of this Agreement, the term “resident of a Contracting State” means any person who is a resident of that State in accordance with the taxation laws of that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his residential 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 closer (hereinafter referred to as his “centre of vital interest”);
- (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;