

## PROTOCOL

At the signing of the Agreement between the Government of the People's Republic of China and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as "the Agreement") the undersigned have agreed upon the following provisions, which form an integral part of the Agreement:

1. to Article 8:

(a) the exemption shall also include:

- i) in China, the industrial and commercial consolidated tax and its surtax;
- ii) in U.A.E., any tax similar to the industrial and commercial consolidated tax and its surtax in China which may be imposed in U.A.E. after the signing of the Agreement.

(b) with respect to profits derived by Gulf Air Company the provisions of paragraph 1 shall be applied, but only to such part of the profits as corresponds to the share of the United Arab Emirates thereof.

2. to Article 15:

Employees who are sent by the air and shipping transportation enterprises of a Contracting State to the other Contracting State shall only be taxed on their remuneration in the first-mentioned Contracting State.

**IN WITNESS WHEREOF** the undersigned, being duly authorized thereto, have signed this Protocol.

Done at Abu Dhabi in duplicate, this first day of July, 1993, corresponding to 11th of Muharram 1414 A.H., in the Chinese, Arabic and English languages, all texts being equally authentic. In case of divergency, the English text shall prevail.

**FOR THE GOVERNMENT OF  
THE PEOPLE'S REPUBLIC OF CHINA**

**LI LANQING  
DEPUTY PREMIER**

**FOR THE GOVERNMENT OF  
UNITED ARAB EMIRATES**

**SULTAN BIN ZAYED AL NAHYAN  
DEPUTY PRIME MINISTER**

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