

PROTOCOL

At the moment of signing the Agreement this day concluded between the Government of the People's Republic of China and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undersigned have agreed upon the following additional provisions which shall be an integral part of the Agreement.

1. With respect to paragraph 1 (e) of Article 3, the term "person" also includes, in the case of Canada, an estate, a trust and a partnership.

2. With respect to paragraph 1 (f) of Article 3, it is understood that in French the term "société" also means a "corporation" as the word is used in the Canadian law.

3. With respect to paragraph 1 of Article 6, the provisions shall also apply to profits from the alienation of property referred to therein.

4. The provisions of the Agreement shall not be construed to restrict in any manner any tax benefit which is or may hereafter be accorded in a Contracting State by the laws of that Contracting State or by any agreement between the governments of the Contracting States.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Protocol.

DONE in duplicate at Beijing, this twelfth day of May, 1986, in the Chinese, English and French languages, each version being equally authentic.

On behalf of

the Government of the People's

Republic of China

On behalf of

the Government of Canada