

PROTOCOL

At this moment of signing the Agreement between the Government of the People's Republic of China and the Government of the Mongolian People's Republic for the Avoidance of Double Taxation and The Prevention of Fiscal Evasion with Respect to Taxes on Income (hereinafter referred to as the "Agreement"), both sides have agreed upon the following provisions which shall form an integral part of the Agreement.

With reference to Article 8

Nothing in the Agreement shall affect the implementation of the provisions relating to taxes covered in the Agreement on civil air transportation and the Tracking Agreement which are signed by the two Governments in April 8, 1989 and June 24, 1991 in Beijing respectively.

DONE at Ulaan Baatar this 26th day of August, 1991, in duplicate, each in the Chinese, Mongolian and English Languages, the three texts being equally authentic. In case of divergence of interpretation the English text shall prevail.

**For the Government
of the People's Republic of Chin**

**For the Government
of the Mongolian Peope's Republic**