

## **PROTOCOL**

At the signing of the Agreement between the Government of the People's Republic of China and the Government of the Republic of Mauritius 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 provision which forms an integral part of the Agreement:

In connection with Article 8, income derived from China by an enterprise which is a resident of Mauritius from the operation of ships or aircraft in international traffic shall be exempt from the business tax in China; income derived from Mauritius by an enterprise which is a resident of China from the operation of ships or aircraft in international traffic shall be exempt from any tax similar to the business tax in China which may be imposed in Mauritius.

DONE at Beijing on the first day of August, 1994 in duplicate in the Chinese and English languages, both texts being equally authentic.

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

**For the Government  
of the Republic of Mauritius**