## PROTOCOL

At the signing of the Agreement between the Government of the People's Republic of China and the Government of the Republic of Trinidad and Tobago 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 form an integral part of the Agreement.

For the purposes of paragraph 3 of Article 12, the term "royalties" shall be considered to include the technical fees closely associated with such royalties.

## In witness whereof the undersigned, being duly authorized thereto, have signed this Protocol.

DONE at Port of Spain on the 18th day of September, 2003, in duplicate in the English and Chinese languages, both texts being equally authentic.

For the Government of the People's Republic of China

For the Government of the Republic of Trinidad and Tobago