

CHINA



Treaty Series No. 7 (1982)

# Agreement

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the People's Republic of China  
for the Reciprocal Avoidance of Double  
Taxation on Revenues arising from the  
business of Air Transport

Beijing (Peking), 10 March 1981

[The Agreement entered into force on 4 September 1981]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
January 1982*

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**AGREEMENT  
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM  
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE  
GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA  
FOR THE RECIPROCAL AVOIDANCE OF DOUBLE TAXATION  
ON REVENUES ARISING FROM THE BUSINESS OF  
AIR TRANSPORT**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the People's Republic of China;

Desiring to conclude an Agreement for the reciprocal avoidance of double taxation on revenues arising from the business of air transport;

Have agreed as follows:

**ARTICLE 1**

(1) The expression "Contracting Party" means the Government of the People's Republic of China, hereinafter referred to as China, or the Government of the United Kingdom of Great Britain and Northern Ireland, hereinafter referred to as the United Kingdom, as the context requires.

(2) The expression "the business of air transport" means the business of transporting persons, goods or mail, including the sale of travel tickets and documents relating to such transport, carried on by the owner or charterer of aircraft.

(3) The expression "Chinese undertakings" means enterprises managed and controlled in China designated to operate authorised scheduled air services between China and the United Kingdom.

(4) The expression "United Kingdom undertakings" means enterprises managed and controlled in the United Kingdom designated to operate authorised scheduled air services between the United Kingdom and China.

**ARTICLE 2**

(1) The Government of China shall exempt from any tax on revenues, income or capital gains which is, or may become, chargeable in China all revenues, income and capital gains derived by United Kingdom undertakings from the business of air transport.

(2) The Government of the United Kingdom shall exempt from any tax on profits, income or capital gains which is, or may become, chargeable in the United Kingdom all profits, income and capital gains derived by Chinese undertakings from the business of air transport.

**ARTICLE 3**

(1) Salaries, wages and other remuneration earned by a national of China in respect of services rendered to a Chinese undertaking as an officer or employee posted to the United Kingdom shall be exempt in the United Kingdom from income tax and from any tax which is or may become chargeable on income.

(2) Salaries, wages and other remuneration earned by a United Kingdom national in respect of services rendered to a United Kingdom undertaking as an officer or employee posted to China shall be exempt in China from income tax and from any other tax which is or may become chargeable on income.

#### ARTICLE 4

Each of the Contracting Parties shall notify the other in writing through the diplomatic channel of the completion of the procedures required by its law to bring this Agreement into force. The Agreement shall enter into force on the date of the later of these notifications<sup>(1)</sup> and shall thereupon have effect as regards revenues; profits, income, capital gains and income to which Article 3 applies arising on or after the earliest date on which a Chinese undertaking or a United Kingdom undertaking commences operations in relation to authorised scheduled air services between China and the United Kingdom.

#### ARTICLE 5

This Agreement shall continue in force indefinitely but may be terminated by either Contracting Party by giving six months' notice in writing to the other Contracting Party.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in duplicate at Beijing this 10th day of March 1981, in the Chinese and English languages, both texts being equally authoritative.

For the Government of the People's  
Republic of China

For the Government of the United  
Kingdom of Great Britain and  
Northern Ireland

LU PEIJIANG

P. CRADOCK

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(1) The Agreement entered into force on 4 September 1981.

# 中华人民共和国政府和 大不列颠及北爱尔兰联合王国政府 关于航空运输企业避免双重征税的协定

中华人民共和国政府和大不列颠及北爱尔兰联合王国政府，就航空运输企业避免双重征税问题，达成协议如下：

## 第 一 条

一、“缔约方”是指中华人民共和国政府（以下简称中国政府），或大不列颠及北爱尔兰联合王国政府（以下简称联合王国政府）。

二、“空运业务”是指由飞机所有者或租用者经营的客运、货运和邮政运输业务，包括客票和有关上述运输票证的出售。

三、“中国企业”是指在中华人民共和国境内经营和控制的并被指定经营受权的定期航班业务的企业。

四、“联合王国企业”是指在大不列颠及北爱尔兰联合王国境内经营和控制的并被指定经营受权的定期航班业务的企业。

## 第 二 条

一、中国政府免除联合王国企业的航空运输业务收入、利润和资本利得的一切税收，以及将来可能对业务收入、利润和资本利得在中国要征收的一切税收。

二、联合王国政府免除中国企业的航空运输业务收入、利润和资本利得的一切税收，以及将来可能对业务收入、利润和资本利得在联合王国要征收的一切税收。

## 第 三 条

一、中国国民作为中国企业派驻联合王国的官员或职员服务所得的薪金、工资和其它报酬，在联合王国免除所

得税和可能对所得要征收的一切税收。

二、联合王国国民作为联合王国企业派驻中国的官员或职员服务所得的薪金、工资和其它报酬，在中国免除所得税和可能对所得要征收的一切税收。

#### 第 四 条

本协定应在缔约双方完成各自的法律程序后，通过外交途径以书面通知对方。本协定应自最后一方通知之日起生效，对于中国企业或联合王国企业开始经营中英之间受权的定期航班的最早日期起所发生的业务收入、利润和资本利得以及第三条所述人员的收入的税收，也按照本协定执行。

#### 第 五 条

本协定长期有效，但缔约任何一方均可提前六个月书面通知对方而加以终止。

经各自政府授权的签署者已在本协定上签字，以昭信

守。

本协议定于一九八一年三月十日在北京签订，共两份，  
每份都用中文和英文写成，两种文本具有同等效力。

中华人民共和国政府

大不列颠及北爱尔兰

联合王国政府

代 表

代 表

吕培俭

P. CRADOCK

LU PEIJIANG

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