

## **PROTOCOL**

At the moment of signing the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, this day concluded between the Government of the People's Republic of China and Government of the Russian Federation, the undersigned have agreed that the following provisions shall form an integral part of the Agreement.

For the purposes of paragraph 1 of Article 2, paragraphs 3 and 6 of Article 10, paragraph 5 of Article 11 and the Article 18, it is understood that in the case of Russia the term "local authority thereof" includes also the respective authorities of the subjects of the Russian Federation.

DONE at Beijing on the 27 day of May 1994, in duplicate, in Chinese, Russian and English languages, all three texts being equally authentic. In case of any divergence, the interpretation shall be made in accordance with the English text.

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

**For the Government  
of the Russian Federation**