

## **PROTOCOL**

At the signing of the Agreement between the Government of the People's Republic of China and the Government of Romania 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.

Commission arising in a Contracting State and paid to a resident of the other Contracting State may be taxed under the provisions of the taxation law of that State, but if the beneficial owner of the commission is a resident of the other Contracting State the tax so charged will be 5 per cent of the gross amount of the commission.

The term "commission" used in this Protocol means payments paid to a broker, agent and middleman as a consideration of their activities.

DONE at Beijing on 16 January 1991, in duplicate in the Chinese, Romanian and English languages, all three texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

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

**For the Government  
of Romania**