

## **PROTOCOL**

At the signing of the Agreement between the Government of the People's Republic of China and the Government of the Republic of Slovenia 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:

1. For the purpose of this Agreement, the term "head office" means, in the case of Slovenia, any legal entity formed in Slovenia in accordance with the laws of Slovenia.
2. In connection with Article 8, income derived from China by an enterprise which is a resident of Slovenia from the operation of ships or aircraft in international traffic shall be exempt from the business tax in China; income derived from Slovenia 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 Slovenia.

DONE at Beijing on the day of February 13, 1995, in duplicate in the Chinese, Slovenian and English languages. Three texts being equally authentic. In the case of divergence of interpretation, the English text shall prevail.

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

**For the Government  
of the Republic of Slovenia**