PROTOCOL

At the signing of the Agreement between the Government of the People’s Republic of China and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property (hereinafter referred to as “the Agreement”), both sides have agreed upon the following provisions which shall form an integral part of the Agreement.

1. For the purposes of this Agreement, the term “local authority” mentioned in Article 19 shall only be applied to Chinese side.

2. For the purposes of this Agreement, the term “fixed base” means a fixed place that a resident of a Contracting State has in the other Contracting State and regularly available to him for performing his independent personal services in that other Contracting State.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto, have signed this Protocol.

DONE in duplicate at Beijing this 17th day of January 1995 in the Chinese, Byelorussian and English languages, all texts being equally authentic. In 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 Belarus