The Government of the People’s Republic of China and the Government of the State of Qatar,

Desiring to conclude a Protocol to amend the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Beijing on 2 April, 2001 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

**ARTICLE 1**

Notwithstanding the provisions of Article 2 of the Agreement, revenues derived from a Contracting State by an enterprise of the other Contracting State from the operation of aircraft in international traffic shall be exempt from Value Added Tax or any tax of a similar nature in the first-mentioned State.

**ARTICLE 2**

Both Contracting States shall notify each other through diplomatic channels that they have completed the internal legal procedures necessary for the entry into force of this Protocol. This Protocol shall enter into force on the thirtieth day upon the receipt of the latter notification. This Protocol shall have effect in respect of revenues derived on or after the first day of the month following that in which this Protocol is signed.

IN WITNESS whereof the undersigned, being duly authorised thereto, have signed this Protocol.

Done at Doha on 11 March, 2021, in duplicate in the Chinese, Arabic and English languages, all texts being equally authentic. In case of any divergence in interpretation, the English text shall prevail.

For the Government of the People's Republic of China

For the Government of the State of Qatar