AGREEMENT
BETWEEN THE GOVERNMENT OF THE REPUBLIC OF POLAND
AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA
ON THE RECIPROCAL EXEMPTION OF INTERNATIONAL AIR
TRANSPORTATION SERVICES
FROM VALUE ADDED TAX OR ANY TAX OF A SIMILAR NATURE

Mr. Jun WANG
Commissioner
State Administration of Taxation
People's Republic of China
20 June 2016

Excellency,

I have the honour to refer to the intention of our authorities to establish the reciprocal exemption of Value Added Tax or any tax of a similar nature on international air transportation services by air transport enterprises of our two States, and to propose on behalf of the Government of the Republic of Poland the following agreement:

International air transportation services provided by an air transport enterprise established in one of the States shall be exempt from Value Added Tax or any tax of a similar nature in the other State.

I have the honour to propose that this letter and Your Excellency's letter in reply confirming the acceptance of the above proposal by the Government of the People's Republic of China shall together constitute the “Agreement between the Government of the Republic of Poland and the Government of the People's Republic of China on the reciprocal exemption of international air transportation services from Value Added Tax or any tax of a similar nature”, which shall enter into force and take effect on the first day of the month following that in which the letters are exchanged.

Furthermore I have the honour to propose that the Government of the Republic of Poland or the Government of the People's Republic of China may at any time give notice to each other through diplomatic channels of its decision to terminate this Agreement. This Agreement shall then terminate six months after the date of receipt of the notice by the other Government unless such notice is withdrawn by arrangement between the Governments before the expiry of the period.

I avail myself of this opportunity to extend to Your Excellency the assurances of my highest consideration.

Mr. Paweł SZAŁAMACHA
Minister of Finance
Republic of Poland
Mr. Paweł SZAŁAMACHA  
Minister of Finance  
Republic of Poland  

20 June 2016  

Excellency,

I have the honour to acknowledge the receipt of Your Excellency’s letter of 20 June 2016 which reads as follows:

“I have the honour to refer to the intention of our authorities to establish the reciprocal exemption of Value Added Tax or any tax of a similar nature on international air transportation services by air transport enterprises of our two States, and to propose on behalf of the Government of the Republic of Poland the following agreement:

International air transportation services provided by an air transport enterprise established in one of the States shall be exempt from Value Added Tax or any tax of a similar nature in the other State.

I have the honour to propose that this letter and Your Excellency's letter in reply confirming the acceptance of the above proposal by the Government of the People's Republic of China shall together constitute the “Agreement between the Government of the Republic of Poland and the Government of the People's Republic of China on the reciprocal exemption of international air transportation services from Value Added Tax or any tax of a similar nature”, which shall enter into force and take effect on the first day of the month following that in which the letters are exchanged.

Furthermore I have the honour to propose that the Government of the Republic of Poland or the Government of the People's Republic of China may at any time give notice to each other through diplomatic channels of its decision to terminate this Agreement. This Agreement shall then terminate six months after the date of receipt of the notice by the other Government unless such notice is withdrawn by arrangement between the Governments before the expiry of the period.”

I have the honour to confirm that the proposals are acceptable for the Government of the People's Republic of China and that Your Excellency's letter and this letter in reply shall constitute the “Agreement between the Government of the People's Republic of China and the Government of the Republic of Poland on the reciprocal exemption of international air transportation services from Value Added Tax or any tax of a similar nature”.

I avail myself of this opportunity to extend to Your Excellency the assurances of my highest consideration.

Mr. Jun WANG  
Commissioner  
State Administration of Taxation  
People's Republic of China