

**PROTOCOL
TO
THE AGREEMENT
BETWEEN
THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA
AND
THE GOVERNMENT OF THE PRINCIPALITY OF LIECHTENSTEIN
FOR
THE EXCHANGE OF INFORMATION RELATING TO TAXES**

On the occasion of the signing of the Agreement between the Government of the People's Republic of China and the Government of the Principality of Liechtenstein for the Exchange of Information Relating to Taxes, the Contracting Parties have agreed upon the following provisions, which are an integral part of this Agreement:

1. With respect to Article 5 paragraph 6 subparagraph a, it is understood that it is not necessary to provide the name of the taxpayer in order to define its identity, if this identity can be deduced from equivalent elements.

2. With respect to Article 10, it is understood that:

a) costs that would be incurred in the ordinary course of administering the domestic tax laws of the requested Party will be borne by the requested Party when such costs are incurred for the purpose of responding to a request for information. Such ordinary costs would normally cover internal administration costs and any minor external costs.

b) all other costs that are not ordinary costs are considered extraordinary costs and will be reimbursed by the requesting Party. Examples of extraordinary costs include, but are not limited to, the following:

- (i) reasonable fees charged by third parties for carrying out research;
- (ii) reasonable fees charged by third parties for copying documents;
- (iii) reasonable costs of engaging experts, interpreters, or translators;
- (iv) reasonable costs of conveying documents to the requesting Party;
- (v) reasonable litigation costs of the requested Party in relation to a specific request for information; and
- (vi) reasonable costs for obtaining depositions or testimony.

c) The Parties will consult each other in any particular case where extraordinary costs are likely to exceed US \$1000 to determine whether the requesting Party will continue to pursue the request and bear the cost.

3. Formal communications, including requests for information, made in connection with or pursuant to the provisions of this Agreement entered into will be in writing directly to the competent authority of the other Contracting Party. Any subsequent communications regarding requests for information will be in writing between the earlier mentioned competent authorities or their authorised entities, whereas the possibility of direct consultation is being given.

IN WITNESS whereof the undersigned, duly authorized thereto, have signed this Protocol to this Agreement.

Done at Vaduz on the 27th day of January, 2014, in duplicate in the Chinese, German and English languages, all three texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.

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

For the Government of the
Principality of Liechtenstein

LIANG
Martin Frick

Jianquan
