

## PROTOCOL

At the time of signing the Convention between the Government, of the Republic of the Philippines and the Government of the German Democratic Republic for the Avoidance of Double Taxation with Respect to Taxes on Income, the undersigned Plenipotentiaries, duly authorized by their respective Governments, have further agreed on the following provisions, which shall be considered integral parts of the Convention:

1. Notwithstanding the provisions of this Convention, remuneration received by individuals who are nationals of a Contracting State in establishments of state owned enterprises or institutions of that State in the other Contracting State may be taxed, only in the first-mentioned State if the remuneration is borne by that State and the services are rendered to implement agreements between the Contracting States.

2. With respect to income derived from the operation of aircrafts in international traffic, the Contracting States agree that the taxation of such income shall be in accordance with the respective domestic laws unless otherwise agreed upon by the Contracting States.

IN WITNESS WHEREOF, the respective Plenipotentiaries have signed this Protocol and have affixed thereunto their seals.

Done at Manila on 17 February, 1984.

**(SGD.)**  
For the  
Government of the  
Republic of the  
Philippines:

**(SGD.)**  
For the Government  
of the  
German Democratic  
Republic



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