

No. 41715

**Netherlands
and
China**

Exchange of notes constituting an agreement between the Government of the Kingdom of the Netherlands and the Government of the People's Republic of China concerning reciprocal exemption from taxation on revenue arising from international transport by aviation enterprises. Beijing, 14 December 2004 and 21 December 2004

Entry into force: *21 December 2004, in accordance with the provisions of the said notes*

Authentic texts: *English*

Registration with the Secretariat of the United Nations: *Netherlands, 8 August 2005*

**Pays-Bas
et
Chine**

Échange de notes constituant un accord entre le Gouvernement du Royaume des Pays-Bas et le Gouvernement de la République populaire de Chine relatif à l'exemption réciproque d'impôts sur les revenus provenant du transport international d'entreprises aériennes. Beijing, 14 décembre 2004 et 21 décembre 2004

Entrée en vigueur : *21 décembre 2004, conformément aux dispositions desdites notes*

Textes authentiques : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Pays-Bas, 8 août 2005*

[ENGLISH TEXT – TEXTE ANGLAIS]

I

AMBASSADE VAN HET KONINKRIJK DER NEDERLANDEN¹

December 14, 2004

EA/OS-457/04

Excellency,

I have the honour to refer to the reciprocal exemption from taxation on revenue arising from international transportation by air transport enterprises of our two States and to propose on behalf of the Government of the Kingdom of the Netherlands the following agreement:

Revenue, profits and gains derived from a State by an air transport enterprise of the other State from international transportation, shall be exempt from any tax in the first-mentioned 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 an Agreement between the Governments of the Kingdom of the Netherlands and the People's Republic of China, which shall enter into force on the date of Your Excellency's letter in reply.

Furthermore I have the honour to propose that the Government of the Kingdom of the Netherlands and 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shall then terminate six months after the date of receipt of the notice by the other Government unless such notice is withdrawn by arrangement between the Governments before the expiry of the period.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.

On behalf of the Government of the Kingdom of the Netherlands.

KAREL J. G. VAN OOSTEROM
Chargé d'Affaires a.i.

H. E. Xie Xuren
Director of the State Administration of Taxation
People's Republic of China

¹ Embassy of the Kingdom of the Netherlands