

# TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

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JAARGANG 2005 Nr. 34

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A. TITEL

*Briefwisseling houdende een verdrag tussen de Regering van het Koninkrijk der Nederlanden en de Regering van de Volksrepubliek China betreffende de wederkerige vrijstelling van belasting van inkomsten uit internationaal vervoer door luchtvaartondernemingen; Beijing, 21 december 2004*

B. TEKST

Nr. I

Ambassade van het Koninkrijk der Nederlanden

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shall then terminate six months after the date of receipt of the notice by the other Government unless such notice is withdrawn by arrangement between the Governments before the expiry of the period.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.

MR. 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*

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Nr. II

State Administration of Taxation  
The People's Republic of China

December 21, 2004

Excellency,

I have the honour to acknowledge the receipt of Your Excellency's letter of December 14, 2004 (ref. EA/OS-457/04) which reads as follows:

(Zoals in Nr. I)

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 an Agreement between the Government of the People's Republic of China and the Government of the Kingdom of the Netherlands.

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

XIE XUREN

Commissioner of the State Administration of  
Taxation  
the People's Republic of China

*Mr. Karel J.G. Van Oosterom*  
*Chargé d'Affaires a.i.*

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D. PARLEMENT

Het in de brieven vervatte verdrag behoeft ingevolge artikel 91 van de Grondwet, juncto artikel 10 van de Rijkswet goedkeuring en bekendmaking verdragen, alsnog de goedkeuring van de Staten-Generaal.

G. INWERKINGTREDING

De bepalingen van het in de brieven vervatte verdrag zijn ingevolge het gestelde in de derde alinea van brief I, respectievelijk in de voorlaatste alinea van brief II in werking getreden op 21 december 2004.

Wat betreft het Koninkrijk der Nederlanden, geldt het in de brieven vervatte verdrag alleen voor Nederland.

In overeenstemming met artikel 19, tweede lid, van de Rijkswet goedkeuring en bekendmaking verdragen heeft de Minister van Buitenlandse Zaken bepaald dat het Verdrag zal zijn bekendgemaakt in Nederland op de dag na de datum van uitgifte van dit Tractatenblad.

Uitgegeven de *zevenentwintigste* januari 2005.

*De Minister van Buitenlandse Zaken,*

B. R. BOT