

第二十六条

一、缔约国双方主管当局应交换为实施本协议定的规定所需要的情报，缔约国双方与本协议定有关税种的国内法律（以根据这些法律征税与本协议定不相抵触为限）的情报和防止偷漏税的情报。情报交换不受第一条的限制。所交换的情报应作密件处理，仅应告知与本协议定所含税种有关的查定、征收或裁决上诉的有关人员或主管当局（包括法院）。

二、第一款的规定在任何情况下，不应被理解为缔约国一方有以下义务：

（一）采取与该缔约国或缔约国另一方法律和行政惯例相违背的行政措施；

（二）提供按照该缔约国或缔约国另一方法律或正常行政渠道不能得到的情报；

（三）提供泄漏任何贸易、经营、工业、商业、专业秘密、贸易过程的情报或者泄露会违反公共秩序的情报。

第二十七条

本协定不应解释为以任何方式限制缔约国一方根据该缔约国法律或缔约国双方政府间的协定，已经给予或今后可能给予缔约国另一方国民或居民的免税、减税或其它扣除。

第二十八条

本协定应不影响按国际法一般规则或特别协定规定的外交代表或领事官员的财政特权。

第二十九条

一、本协定在缔约国双方交换外交照会确认已履行为本协定生效所必需的各自的法律程序之日起的第三十天开始生效。

二、本协定应有效：

（一）在中华人民共和国：

1．对在本协定生效后的次年一月一日或以后开始的纳税年度中取得的所得。

2．对在本协定生效后的次年一月一日或以后开始的纳税年度中征收的第八条第二款所述类似日本国

事业税的税收。

(二) 在日本国：

对在本协定生效后的次年一月一日或以后开始的纳税年度中取得的所得。

第三十条

本协定应长期有效。但缔约国任何一方可以在本协定生效之日起五年后任何历年六月三十日或以前，通过外交途径书面通知对方终止本协定。

在这种情况下，本协定应失效：

(一) 在中华人民共和国：

1. 对终止通知发出后的次年一月一日或以后开始的纳税年度中取得的所得。

2. 对终止通知发出后的次年一月一日或以后开始的纳税年度中征收的第八条第二款所述的类似日本国事业税的税收。

(二) 在日本国：

对终止通知发出后的次年一月一日或以后开始的纳税年度中取得的所得。

下列代表，经各自政府正式授权，已在本协定上
签字为证。

本协议定于一九八三年九月六日在北京签订，一式
两份，每份都用日文、中文和英文写成，三种文本具
有同等效力。如在解释上遇有分歧，应以英文本为准。

日 本 国 政 府	中 华 人 民 共 和 国 政 府
代 表	代 表
安 倍 晋 太 郎	吴 学 谦

议 定 书

在签订日本国政府和中华人民共和国政府关于对
所得避免双重征税和防止偷漏税的协定（以下简称
“协定”）时，下列代表同意下列规定应作为协定的
组成部分：

一、虽有协定第五条第五款的规定，缔约国一方
企业通过雇员或其他人员在缔约国另一方提供与销售
或者出租机器设备有关的咨询劳务，应不视为在该缔
约国另一方设有常设机构。

二、协定第七条第三款规定的企业常设机构支付
或者转帐给该企业总机构或该企业其它办事处的下列
款项（属于偿还代垫实际发生的费用除外），不应允
许扣除：

- （一）由于使用专利或其它权利的特许权使用费、
报酬或其它类似款项；
- （二）对从事具体的服务或管理的佣金；
- （三）借款给该常设机构的资金的利息，但该企
业是银行机构的除外。

下列代表，经各自政府正式授权，已在本议定书
上签字为证。

本议定书于一九八三年九月六日在北京签订，一式两份。每份都用日文、中文和英文写成，三种文本具有同等效力。如在解释上遇有分歧，应以英文本为准。

日 本 国 政 府 中 华 人 民 共 和 国 政 府
代 表 代 表
安 倍 晋 太 郎 吴 学 谦

AGREEMENT
BETWEEN THE GOVERNMENT OF JAPAN AND
THE GOVERNMENT OF THE PEOPLE'S REPUBLIC
OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Government of Japan and the Government of the People's Republic of China,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, Have agreed as follows:

Article 1

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

1. The taxes to which this Agreement shall apply are:

- (a) in the People's Republic of China:
 - (i) the individual income tax;
 - (ii) the income tax concerning joint ventures using Chinese and foreign investment;
 - (iii) the income tax concerning foreign enterprises; and
 - (iv) the local income tax (hereinafter referred to as "Chinese tax");

(b) in Japan:

- (i) the income tax;
- (ii) the corporation tax; and
- (iii) the local inhabitant taxes (hereinafter referred to as "Japanese tax").

2. This Agreement shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this Agreement in addition to, or in place of, those referred to in paragraph 1. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws within a reasonable period of time after such changes.

Article 3

1. For the purposes of this Agreement, unless the context otherwise requires:

- (a) the term "the People's Republic of China", when used in a geographical sense, means all the territory of the People's Republic of China, including its territorial sea, in which the laws relating to Chinese tax are in force, and all the area beyond its territorial sea, including the sea-bed and subsoil thereof, over which the People's Republic of China has jurisdiction in accordance with international law and in which the laws relating to Chinese tax are in force;
- (b) the term "Japan", when used in a

geographical sense, means all the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has jurisdiction in accordance with international law and in which the laws relating to Japanese tax are in force;

(c) the terms "a Contracting State" and "the other Contracting State" mean Japan or the People's Republic of China, as the context requires;

(d) the term "tax" means Japanese tax or Chinese tax, as the context requires;

(e) the term "person" includes an individual, a company and any other body of persons;

(f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean, respectively, an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(h) the term "nationals" means all individuals possessing the nationality of either Contracting State and all juridical persons created or organized under the laws of that Contracting State and all organizations without

juridical personality treated for the purposes of tax of that Contracting State as juridical persons created or organized under the laws of that Contracting State;

(i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

(j) the term "competent authority" means, in the case of Japan, the Minister of Finance or his authorized representative and, in the case of the People's Republic of China, the Ministry of Finance or its authorized representative.

2. As regards the application of this Agreement by a Contracting State, any term not defined in this Agreement shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State concerning the taxes to which this Agreement applies.

Article 4

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that Contracting State, is liable to tax therein by reason of his domicile, residence, place of head or main office or any other criterion of a similar nature.

2. Where by reason of the provisions of

paragraph 1 an individual is a resident of both Contracting States, then the competent authorities of the Contracting States shall determine by mutual agreement the Contracting State of which that individual shall be deemed to be a resident for the purposes of this Agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the Contracting State in which its head or main office is situated.

Article 5

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop; and
- (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site, a construction, assembly or installation project or supervisory activities in connection therewith, constitute a

permanent establishment only if such site, project or activities continue for a period of more than six months.

4. Notwithstanding the provisions of paragraphs 1 to 3, the term "permanent establishment" shall be deemed not to include:

- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise;
- (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character.

5. An enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if it furnishes in that other Contracting State consultancy services through employees or other personnel — other than an agent of an independent status — to whom the provisions of paragraph 7 apply — provided that such activities continue (for the

same project or two or more connected projects) for a period or periods aggregating more than six months within any twelve-month period.

6. Notwithstanding the provisions of paragraphs 1 and 2, where a person — other than an agent of an independent status to whom the provisions of paragraph 7 apply — is acting in a Contracting State on behalf of an enterprise of the other Contracting State, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting State in respect of any activities which that person undertakes for the enterprise, if:

- (a) that person has, and habitually exercises in the first-mentioned Contracting State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph; or
- (b) that person regularly secures orders in the first-mentioned Contracting State wholly or almost wholly for the enterprise itself or for the enterprise and other enterprises which control or are controlled by that enterprise.

7. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other Contract-

ing State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

8. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other Contracting State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 6

1. Income derived by a resident of a Contracting State from immovable property situated in the other Contracting State may be taxed in that other Contracting State.

2. The term "immovable property" shall have the meaning which it has under the laws of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

Article 7

1. The profits of an enterprise of a Contracting State shall be taxable only in that Contracting State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in that other Contracting State but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting

State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of paragraphs 1 to 5, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 8

1. Profits from the operation of ships or aircraft in international traffic carried on by an enterprise of a Contracting State shall be taxable only in that Contracting State.

2. In respect of the operation of ships or aircraft in international traffic carried on by an enterprise of a Contracting State, that enterprise, if an enterprise of the People's Republic of China, shall be exempt from the enterprise tax in Japan, and, if an enterprise of Japan, shall be exempt from any tax similar to the enterprise tax in Japan which is imposed in the People's Republic of China.

3. The provisions of paragraphs 1 and 2 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

Article 9

Where

(a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

Article 10

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident, and according to the laws of that Contracting State, but if the recipient is the beneficial owner of the dividends the tax so charged shall not exceed 10 per cent of the gross amount of the dividends.

The provisions of this paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the taxation laws of the Contracting State of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other Contracting State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected

with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other Contracting State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other Contracting State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other Contracting State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in that other Contracting State.

Article 11

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such interest may also be taxed in the Contracting State in which it arises, and according to the laws of that Contracting State, but if the recipient is the beneficial owner of the interest the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State and derived by the Government of the other Contracting State, a local authority thereof, the Central Bank of that other Contracting State

or any financial institution wholly owned by that Government, or by any resident of the other Contracting State with respect to debt-claims indirectly financed by the Government of that other Contracting State, a local authority thereof, the Central Bank of that other Contracting State or any financial institution wholly owned by that Government shall be exempt from tax in the first-mentioned Contracting State.

4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from Government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures.

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other Contracting State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Interest shall be deemed to arise in a Contracting State when the payer is the Government of that Contracting State, a local authority thereof or a resident of that Contracting State. Where, however, the person

paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.

7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 12

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such royalties may also be taxed in the Contracting State in which they arise, and according to the laws of that Contracting State, but if the recipient is the beneficial owner of the royalties the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and films or tapes for radio or television broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other Contracting State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is the Government of that Contracting State, a local authority thereof or a resident of that Contracting State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the Contracting

State in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 13

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other Contracting State.

2. Gains from the alienation of any property, other than immovable property, forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of any property, other than immovable property, pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or together with the whole enterprise) or of such a fixed base, may be taxed in that other Contracting State.

3. Gains derived by a resident of a Contracting State from the alienation of ships or aircraft operated in international traffic and any property, other than immovable property, pertaining to the operation of such ships or aircraft shall be taxable only in that Contracting State.

4. Gains derived by a resident of a Contracting State from the alienation of any property other than that referred to in paragraphs 1 to 3 and arising in the other Contracting State may be taxed in that other Contracting State.

Article 14

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that Contracting State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities or he is present in that other Contracting State for a period or periods exceeding in the aggregate 183 days in the calendar year concerned. If he has such a fixed base or remains in that other Contracting State for the aforesaid period or periods, the income may be taxed in that other Contracting State but only so much of it as is attributable to that fixed base or is derived in that other Contracting State during the aforesaid period or periods.

2. The term "professional services" includes, especially, independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15

1. Subject to the provisions of Articles 16, 18, 19, 20 and 21, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that Contracting State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Contracting State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned Contracting State, if:

- (a) the recipient is present in that other Contracting State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned; and
- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other Contracting State; and
- (c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in that other Contracting State.

3. Notwithstanding the provisions of paragraphs 1 and 2, remuneration in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that Contracting State.

Article 16

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other Contracting State.

Article 17

1. Notwithstanding the provisions of Articles 14 and 15, income derived by an individual who is a resident of a Contracting State as an entertainer such as a theatre, motion picture, radio or television artiste, and a musician, or as an athlete, from his personal activities as such exercised in the other Contracting State, may be taxed in that other Contracting State.

Such income shall, however, be exempt from tax in that other Contracting State if such activities are exercised by an individual who is a resident of the first-mentioned Contracting State pursuant to a special programme for cultural exchange agreed upon between the Governments of the Contracting States.

2. Where income in respect of personal activities is exercised in a Contracting State by an entertainer or an athlete in his capacity as such accrues not to the entertainer or athlete himself but to another person who is a resident of the other Contracting State, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the first-mentioned Contracting State.

Such income shall, however, be exempt from tax in the first-mentioned Contracting State if such activities are exercised pursuant to a

special programme for cultural exchange agreed upon between the Governments of the Contracting States.

Article 18

Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that Contracting State.

Article 19

1. (a) Remuneration, other than pensions, paid by the Government of a Contracting State or a local authority thereof to an individual in respect of services rendered to the Government of that Contracting State or a local authority thereof, in the discharge of functions of a governmental nature, shall be taxable only in that Contracting State.

(b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that other Contracting State and the individual is a resident of that other Contracting State:

(i) is a national of that other Contracting State; or

(ii) did not become a resident of that other Contracting State solely for the purpose of rendering the services.

2. (a) Any pension paid by, or out of funds to which contributions are made by, the Government of a Contracting State or a local authority thereof to an individual in respect of services rendered to the Government of that

Contracting State or a local authority thereof shall be taxable only in that Contracting State.

(b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that other Contracting State.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with a business carried on by the Government of a Contracting State or a local authority thereof.

Article 20

An individual who is, or immediately before visiting a Contracting State was, a resident of the other Contracting State and is temporarily present in the first-mentioned Contracting State for the primary purpose of teaching, giving lectures or conducting research at a university, college, school or other accredited educational institution in the first-mentioned Contracting State shall be exempt from tax in the first-mentioned Contracting State, for a period not exceeding three years from the date of his first arrival in the first-mentioned Contracting State, in respect of remuneration for such teaching, lectures or research.

Article 21

Payments or income received for the purpose of his maintenance, education or training by a student, business apprentice or trainee who is present in a Contracting State solely for the purpose of his education, training or the

acquisition of his special technical experience and who is, or immediately before being so present was, a resident of the other Contracting State shall be exempt from tax of the first-mentioned Contracting State.

Article 22

1. Items of income of a resident of a Contracting State not dealt with in the foregoing Articles of this Agreement and arising in the other Contracting State may be taxed in that other Contracting State.

2. However, items of income of a resident of a Contracting State, not dealt with in the foregoing Articles of this Agreement, and other than those referred to in paragraph 1, shall be taxable only in that Contracting State.

3. The provisions of paragraphs 1 and 2 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income who is a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other Contracting State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

Article 23

1. In the People's Republic of China, double taxation shall be eliminated as follows:

(a) Where a resident of the People's Republic of China derives income from Japan, the amount of Japanese tax payable in respect of that income in accordance with the provisions of this Agreement shall be allowed as a credit against the Chinese tax imposed on that resident. The amount of credit, however, shall not exceed the amount of the Chinese tax computed as appropriate to that income in accordance with the taxation laws and regulations of the People's Republic of China.

(b) Where the income derived from Japan is a dividend paid by a company which is a resident of Japan to a company which is a resident of the People's Republic of China and which owns not less than 10 per cent of the shares of the company paying the dividend, the credit shall take into account the Japanese tax payable by the company paying the dividend in respect of its income.

2. Subject to the laws of Japan regarding the allowance as a credit against Japanese tax of tax payable in any country other than Japan:

(a) Where a resident of Japan derives income from the People's Republic of China and that income may be taxed in the People's Republic of China in accordance with the provisions of this Agreement, the amount of Chinese tax payable in respect of that income shall be allowed as a credit against the Japanese tax imposed on that resident. The amount of credit, however, shall not exceed that part of the Japanese tax which is appropriate to that income.

(b) Where the income derived from the People's Republic of China is a dividend paid by a company which is a resident of the People's Republic of China to a company which is a resident of Japan and which owns not less than 25 per cent either of the voting shares of the company paying the dividend, or of the total shares issued by that company, the credit shall take into account the Chinese tax payable by the company paying the dividend in respect of its income.

3. For the purposes of the credit referred to in sub-paragraph (a) of paragraph 2, Chinese tax shall be deemed to have been paid:

(a) at the rate of 10 per cent in the case of dividends paid by a joint venture in the People's Republic of China and 20 per cent in the case of the other dividends, to which the provisions of paragraph 2 of Article 10 apply; and

(b) at the rate of 10 per cent in the case of interest to which the provisions of paragraph 2 of Article 11 apply; and

(c) at the rate of 20 per cent in the case of royalties to which the provisions of paragraph 2 of Article 12 apply.

4. For the purposes of the credit referred to in paragraph 2, the term "Chinese tax payable" shall be deemed to include the amount of Chinese tax which would have been paid if the Chinese tax had not been exempted, reduced or refunded in accordance with:

(a) the provisions of Articles 5 and 6 of

the Income Tax Law of the People's Republic of China Concerning Joint Ventures Using Chinese and Foreign Investment and the provisions of Article 3 of the Detailed Rules and Regulations for the Implementation of the Income Tax Law of the People's Republic of China Concerning Joint Ventures Using Chinese and Foreign Investment;

(b) the provisions of Articles 4 and 5 of the Income Tax Law of the People's Republic of China Concerning Foreign Enterprises; or

(c) any other similar special incentive measures designed to promote economic development in the People's Republic of China which may be introduced in the laws of the People's Republic of China after the date of signature of this Agreement, and which may be agreed upon by the Governments of the Contracting States.

Article 24

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other Contracting State in the same circumstances are or may be subjected. The provisions of this paragraph shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

2. The taxation on a permanent establishment

which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other Contracting State than the taxation levied on enterprises of that other Contracting State carrying on the same activities.

3. Except where the provisions of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned Contracting State.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned Contracting State are or may be subjected.

5. Nothing contained in this Article shall be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and deductions for tax purposes which are by law available only to residents of the first-mentioned Contracting State.

Article 25

1. Where a person considers that the actions

of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic laws of those Contracting States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 24, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of this Agreement.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the provisions of this Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic laws of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of paragraphs 2 and 3. When it seems advisable for the purpose of reaching agreement, the competent authorities may meet

together for an oral exchange of opinions.

Article 26

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Agreement or of the domestic laws of the Contracting States concerning taxes covered by this Agreement insofar as the taxation thereunder is not contrary to the provisions of this Agreement, or for the prevention of fiscal evasion with respect to such taxes. The exchange of information is not restricted by Article 1. Any information so exchanged shall be treated as secret and shall be disclosed only to persons or authorities, including courts, involved in the assessment or collection of the taxes covered by this Agreement or the determination of appeals in relation thereto.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and the administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State; or
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary

to public policy.

Article 27

Nothing in this Agreement shall be construed as restricting in any manner any tax exemption, reduction or other allowance which are or may hereafter be accorded in a Contracting State to the nationals or residents of the other Contracting State by the laws of the first-mentioned Contracting State or any agreement between the Governments of the Contracting States.

Article 28

Nothing in this Agreement shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.

Article 29

1. This Agreement shall enter into force on the thirtieth day after the date on which diplomatic notes indicating the completion of internal legal procedures necessary in each country for the entry into force of this Agreement have been exchanged.

2. This Agreement shall have effect:

- (a) in the People's Republic of China:
 - (i) as respects income derived during the taxable years beginning on or after the first day of January in the calendar year next following that in which this Agreement enters into force; and

(ii) as respects any tax similar to the enterprise tax in Japan referred to in paragraph 2 of Article 8 levied for the taxable years beginning on or after the first day of January in the calendar year next following that in which this Agreement enters into force;

(b) in Japan:
as respects income derived during the taxable years beginning on or after the first day of January in the calendar year next following that in which this Agreement enters into force.

Article 30

This Agreement shall continue in effect indefinitely but either of the Contracting States may, on or before the thirtieth day of June in any calendar year beginning after the expiration of a period of five years from the date of its entry into force, give to the other Contracting State, through the diplomatic channel, written notice of termination.

In such event this Agreement shall cease to have effect:

- (a) in the People's Republic of China:
 - (i) as respects income derived during the taxable years beginning on or after the first day of January in the calendar year next following that in which the notice of termination is given; and
 - (ii) as respects any tax similar to the enterprise tax in Japan referred to in paragraph 2 of Article 8 levied

for the taxable years beginning on or after the first day of January in the calendar year next following that in which the notice of termination is given;

(b) in Japan:
as respects income derived during the taxable years beginning on or after the first day of January in the calendar year next following that in which the notice of termination is given.

IN WITNESS WHEREOF the undersigned, duly authorized thereto by their respective Governments, have signed this Agreement.

Done at Beijing on the sixth day of September, 1983, in duplicate in the Japanese, Chinese and English languages, all three texts being equally authentic. In case of any divergence of interpretations, the English text shall prevail.

For the Government
of Japan:

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

安倍晋太郎

吴学谦

PROTOCOL

At the signing of the Agreement between the Government of Japan and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as "the Agreement"), the undersigned have agreed upon the following provisions which form an integral part of the Agreement.

1. Notwithstanding the provisions of paragraph 5 of Article 5 of the Agreement, an enterprise of a Contracting State shall be deemed not to have a permanent establishment in the other Contracting State if it furnishes in that other Contracting State consultancy services in connection with the sale or lease of machinery or equipment through employees or other personnel.

2. With reference to paragraph 3 of Article 7 of the Agreement, no deduction shall be allowed in respect of amounts paid or charged (other than reimbursement of actual expenses) by a permanent establishment of an enterprise to the head office of the enterprise or any other offices thereof, by way of:

- (a) royalties, fees or other similar payments in return for the use of patents or other rights;
- (b) commission, for specific services performed or for management; and
- (c) interest on moneys lent to the permanent establishment; except where the enterprise is a banking

institution.

IN WITNESS WHEREOF the undersigned, duly authorized thereto by their respective Governments, have signed this Protocol.

Done at Beijing on the sixth day of September, 1983, in duplicate in the Japanese, Chinese and English languages, all three texts being equally authentic. In case of any divergence of interpretations, the English text shall prevail.

For the Government
of Japan:

安倍晋太郎

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

吴学谦

（所得に対する租税に関する二重課税の回避及び脱税の防止のための日本国政府と中華人民共和国政府との間の協定に関する交換公文）

（中国側書簡）

（訳文）

書簡をもつて啓上いたします。本部長は、本日署名された所得に対する租税に関する二重課税の回避及び脱税の防止のための中華人民共和国政府と日本国政府との間の協定（以下「協定」という。）に言及するとともに、両政府間で到達した次の了解を中華人民共和国政府に代わつて確認する光榮を有します。

1 協定第八条²に規定する「日本国における事業税に類似する租税で中華人民共和国において課されるもの」とは、中華人民共和国における工商統一税及びその付加税をいうことが了解される。

2 航空機又は船舶を国際運輸に運用することから生ずる所得に対する租税の相互免除に関する千九百七十四年九月二十八日付け及び千九百七十五年五月二十日付けの両政府間の交換公文（千九百八十二年十二月九日付けの両政府間の交換公文による修正を含む。）による取極は、協定第二十九条²の規定に従つて協定が適用されることとなる所得又は租税について効力を失う。

本部長は、更に、閣下が前記の了解を貴国政府に代わつて確認されることを要請する光榮を有します。

本部長は、以上を申し進めるに際し、ここに重ねて閣下に向

日本国外務大臣 安倍晋太郎先生閣下
閣下：

（中方照会）

我榮幸地提及今天簽署的中華人民共和國政府和日本國政府關於對所得避免雙重徵稅和防止偷漏稅的協定（以下簡稱“協定”），並代表中華人民共和國政府確認兩國政府達成如下述諒解：

一、據理解，協定第八條第二款所述“中華人民共和國征收的類似日本國事業稅的稅收”一語是指中華人民共和國的工商統一稅及其附加。

二、根據協定第二十九條第二款規定，協定應有有效的所得或稅收，經一九八二年十二月九日兩國政府換文修訂的一九七四年九月二十八日和一九七五年五月二十日兩國政府關於經營船舶、飛機從事國際運輸取得的所得互免稅捐換文所作的規定，應停止有效。

我非常榮幸地請閣下代表貴國政府確認前述諒解。願此向閣下再次表示敬意。

中国側書簡

協定第
八条²に
関する
了解

航空及び
海運所得
の相互免
税取極と
の關係

かつて敬意を表します。

千九百八十三年九月六日に北京で

中華人民共和国

國務委員兼外交部長 吳學謙

日本国外務大臣 安倍晋太郎閣下

中華人民共和国國務委員兼外交部長
吳 學 謙

一九八三年九月六日于北京

日本側書簡

（日本側書簡）

書簡をもつて啓上いたします。本大臣は、本日付けの閣下の次の書簡を受領したことを確認する光栄を有します。

（中国側書簡）

本大臣は、更に、閣下の書簡に述べられた了解を日本国政府に代わつて確認する光栄を有します。

本大臣は、以上を申し進めるに際し、ここに重ねて閣下に向かつて敬意を表します。

千九百八十三年九月六日に北京で

日本国外務大臣 安倍晋太郎

中華人民共和国

国務委員兼外交部長 呉学謙閣下

(Chinese Note)

Beijing, September 6, 1983

Excellency,

I have the honour to refer to the Agreement between the Government of the People's Republic of China and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income which was signed today (hereinafter referred to as "the Agreement") and to confirm, on behalf of the Government of the People's Republic of China, the following understanding reached between the two Governments:

1. It is understood that the term "any tax similar to the enterprise tax in Japan which is imposed in the People's Republic of China" referred to in paragraph 2 of Article 8 of the Agreement, means the industrial and commercial consolidated tax and its surcharge in the People's Republic of China.

2. The arrangement contained in the Exchange of Notes between the two Governments dated September 28, 1974 and that dated May 20, 1975 concerning the reciprocal exemption from taxation of income derived from the operation in international traffic of aircraft and ships, respectively, as amended by the Exchange of Notes between the two Governments dated December 9, 1982 shall cease to have effect as respects income or taxes to which the Agreement shall have effect in accordance with the provisions of paragraph 2 of Article 29 thereof.

I have further the honour to request Your Excellency to be good enough to confirm the foregoing understanding on behalf of Your Excellency's Government.

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

吴 学 谦

State Councillor
and Minister of Foreign Affairs
of the People's Republic of China

His Excellency
Mr. Shintaro Abe
Minister for Foreign Affairs
of Japan

中国との租税（所得）協定

三二二

(Japanese Note)

Beijing, September 6, 1983

Excellency,

I have the honour to acknowledge receipt of Your Excellency's Note of today's date, which reads as follows:

"(Chinese Note)"

I have further the honour to confirm the understanding contained in Your Excellency's Note, on behalf of the Government of Japan.

I avail myself of this opportunity to renew to Your Excellency the assurance of my highest consideration.

安倍晋太郎
Minister for Foreign Affairs
of Japan

His Excellency
Mr. Wu Xueqian
State Councillor
and Minister of Foreign Affairs
of the People's Republic of China

(解釈正文に関する書簡)

(日本側書簡)

書簡をもつて啓上いたします。本大臣は、本日署名された所得に対する租税に関する二重課税の回避及び脱税の防止のための日本国政府と中華人民共和国政府との間の協定に関する本日付けの交換公文に関し、日本語、中国語及び英語により作成された同交換公文の解釈に相違がある場合には英語の本文によるものとすることを日本国政府に代わつて提案する光榮を有します。

本大臣は、以上を申し進めるに際し、ここに重ねて閣下に向かつて敬意を表します。

千九百八十三年九月六日に北京で

日本国外務大臣 安倍晋太郎

中華人民共和国

国務委員兼外交部長 呉学謙閣下

中国との租税(所得)協定

（中方函件）

（中国側書簡）

（訳文）

書簡をもつて啓上いたします。本部長は、本日付けの閣下の次の書簡を受領したことを確認する光榮を有します。

日本側書簡

本部長は、更に、中華人民共和国政府に代わつて閣下の書簡に述べられた提案に同意する光榮を有します。

本部長は、以上を申し進めるに際し、ここに重ねて閣下に向かって敬意を表します。

千九百八十三年九月六日に北京で

中華人民共和国

國務委員兼外交部長 吳学謙

日本国外務大臣 安倍晋太郎閣下

日本国外務大臣 安倍晋太郎先生閣下

閣下：

我謹收到閣下今日の來函，內容如下：

“我謹就今天有关今天簽署的日本国政府和中華人民共和国政府关于对所得避免双重征稅和防止偷漏稅的協定的換文，代表日本国政府建議：上述用日文、中文和英文写成的換文，如果在解釋上发生分歧，应以英文本为准。”

我謹代表中華人民共和国政府同意閣下來函中提出的建議。

順此向閣下再次表示敬意。

中華人民共和国國務委員兼外交部長

吳 学 謙

一九八三年九月六日于北京

（参考）

この協定は我が国と中華人民共和国との間で所得に対する租税に関する二重課税の回避及び脱税の防止のために締結したものである。