

L.N. 145 of 2000

SPECIFICATION OF ARRANGEMENTS (THE MAINLAND OF CHINA  
CONCERNING AIR SERVICES) (DOUBLE TAXATION) ORDER  
(Made by the Chief Executive in Council under section 49  
of the Inland Revenue Ordinance (Cap. 112))

1. Declaration under section 49

For the purposes of section 49 of the Ordinance, it is declared that the arrangements referred to in section 2 have been made with the Government of a territory outside Hong Kong with a view to affording relief from double taxation in relation to income tax and any tax of a similar character imposed by the laws of that territory, and that it is expedient that those arrangements should have effect.

2. Arrangements specified

The arrangements mentioned in section 1 are in paragraphs 6 and 7 of Article 11 of the Air Services Arrangement Between the Mainland and the Hong Kong Special Administrative Region done in duplicate at Beijing on 2 February 2000 in the Chinese language, as specified in the Schedule, and having effect according to the tenor of that Arrangement.

SCHEDULE [s. 2]

Paragraphs 6 and 7 of Article 11  
of the

Air Services Arrangement between the Mainland and  
the Hong Kong Special Administrative Region

Done, in duplicate, at Beijing on the 2nd day of February 2000 in the Chinese language.

第十一條第六款

"六、一方指定空運企業在另一方區域內與經營航空器運輸有關的財產，在另一方應免徵一切稅收。"

第十一條第七款

"七、其他避免雙重徵稅事宜，應按照《內地和香港特別行政區關於對所得避免雙重徵稅的安排》第二條的有關規定處理。"

(English Translation)

Article 11, paragraph 6

"6. Property of a designated airline of one side relating to the operation of aircraft in the area of the other side shall be exempt from all taxes on the other side."

Article 11, paragraph 7

"7. Other matters relating to avoidance of double taxation shall be dealt with in accordance with the provisions of Article 2 of the "Arrangement Between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double

Taxation on Income".".

CHENG Mei-sze, Maisie

Clerk to the Executive Council

Council Chamber

9 May 2000

Explanatory Note

This Order declares under section 49 of the Inland Revenue Ordinance (Cap. 112) that it is expedient for the relief from double taxation arrangements in paragraphs 6 and 7 of Article 11 of the Air Services Arrangement Between the Mainland and the Hong Kong Special Administrative Region done at Beijing on 2 February 2000 to have effect.