

**PROTOCOL  
AMENDING  
THE AGREEMENT  
BETWEEN  
THE GOVERNMENT OF CANADA  
AND  
THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA  
ON MARITIME TRANSPORT**

**THE GOVERNMENT OF CANADA** and **THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA** (hereinafter referred to as the "Contracting Parties"),

**DESIRING** to facilitate the implementation of the *Agreement between the Government of Canada and the Government of the People's Republic of China on Maritime Transport*, done at Vancouver on 4 April 1997 (hereinafter referred to as the "Agreement"); and

**WISHING** to further deepen maritime cooperation and expand maritime ties between the Contracting Parties;

**HAVE** concluded the present Protocol as follows:

**ARTICLE 1**

Article 8 of the Agreement shall be replaced by the following:

**"Taxes**

1. Provisions regarding the taxation of residents of either Canada or the People's Republic of China are made in the *Agreement between the Government of Canada 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*, done at Beijing on 12 May 1986 (in this Article referred to as the "Taxation Agreement"). Nothing in this Agreement shall affect those provisions.