

布政司署  
香港下亞厘畢道



GOVERNMENT SECRETARIAT  
LOWER ALBERT ROAD  
HONG KONG

本署檔號 Our Ref.:

來函檔號 Your Ref.:

**Exchange of Notes between  
the Government of Hong Kong and the Government of Canada  
amending the Air Services Agreement of 24 June 1988**

No. 1

Secretary of Economic Services to the Commissioner for Canada  
at Hong Kong

Economic Services Branch  
Hong Kong

23 May 1996

Dear Commissioner,

I have the honour to refer to the Agreement between the Government of Hong Kong and the Government of Canada concerning Air Services, done in Hong Kong on 24 June 1988, and to propose on behalf of the Government of Hong Kong that the following shall be included as Article 8A to the said Agreement:

**“ARTICLE 8A**

**Avoidance of Double Taxation**

(1) Profits or income from the operation of aircraft in international traffic derived by an airline of one Contracting Party, including participation in inter-airline commercial agreements or joint business ventures, shall, if they are subject to tax in the area of that Contracting Party, be exempt from any

(1) Canada Treaty Series 1988 No. 16