

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

The Government of the People's Republic of China and the Government of the Islamic Republic of Pakistan,

Desiring to conclude a Protocol to amend the Agreement between the Government of the People's Republic of China and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Islamabad on the 15<sup>th</sup> day of November 1989 (hereinafter referred to as "the Agreement"),

Have agreed as follows:

**Article 1**

The provisions of paragraph 3 (c) of Article 11 of the Agreement are deleted and replaced by the following provisions:

"(c) local authorities, financial institutions and agencies of the other Contracting State, which are agreed upon from time to time by the competent authorities of both Contracting States. 'State Banks' mentioned in the sub-paragraph (b) mean, in the case of China, the People's Bank of China, the Bank of China, the Export-Import Bank of China, the Agricultural Development Bank of China and the China Development Bank; and in the case of Pakistan, the State Bank of Pakistan."

**Article 2**

This Protocol shall enter into force on the date of signatures.

In Witness Whereof the duly authorized representatives of the two Governments have signed this Protocol in the Chinese and English languages at Beijing on April 17<sup>th</sup>, 2007, both texts being equally authentic.

For the Government of the  
People's Republic of China

For the Government of the  
Islamic Republic of Pakistan