

AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF ALBANIA
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 AND ON CAPITAL

The Government of the Republic of Albania 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 and on capital,

Have agreed as follows:

Article 1 PERSONAL SCOPE

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

Article 2 TAXES COVERED

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Agreement shall apply are in particular:

a) In Albania:

- i). the income taxes (including corporate profits tax and personal income tax);
- ii). the tax on small business activities, and
- iii). the property tax;

(hereinafter referred to as "Albanian Tax");

b) In China:

- i). the individual income tax;
- ii). the income tax for enterprises with foreign investment and foreign enterprises;

(hereinafter referred to as "Chinese Tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing

