

No. 47192

**Finland
and
Hong Kong Special Administrative Region (under authoriza-
tion by the Government of the People's Republic of China)**

Agreement between the Republic of Finland and the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation with respect to taxes on income from aircraft operation. Hong Kong, 19 November 2007

Entry into force: *5 December 2008 by notification, in accordance with article 5*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Finland, 22 February 2010*

**Finlande
et
Région administrative spéciale de Hong Kong (par autorisa-
tion du Gouvernement de la République populaire de Chine)**

Accord entre la République de Finlande et la Région administrative spéciale de Hong Kong de la République populaire de Chine tendant à éviter la double imposition en matière d'impôts sur le revenu découlant de l'exploitation d'un aéronef. Hong Kong, 19 novembre 2007

Entrée en vigueur : *5 décembre 2008 par notification, conformément à l'article 5*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Finlande, 22 février 2010*

[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN
THE REPUBLIC OF FINLAND
AND THE HONG KONG SPECIAL ADMINISTRATIVE REGION
OF THE PEOPLE'S REPUBLIC OF CHINA
FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES
ON INCOME FROM AIRCRAFT OPERATION**

The Government of the Republic of Finland and the Government of the Hong Kong Special Administrative Region of the People's Republic of China,

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income from aircraft operation,

Have agreed as follows:

Article 1
Taxes covered

- (1) **The existing taxes to which this Agreement shall apply are:**
- (a) **in the case of the Hong Kong Special Administrative Region:
profits tax (hereinafter referred to as “Hong Kong Special Administrative Region tax”);**
 - (b) **in the case of Finland:
the corporate income tax, (hereinafter referred to as “Finnish tax”)**
- (2) **This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any substantial changes which have been made in their taxation laws and which may affect the application of this Agreement.**

Article 2
General Definitions

(1) For the purposes of this Agreement, unless the context otherwise requires:

- (a) the terms “Finland” and “the Hong Kong Special Administrative Region” mean the Republic of Finland and the Hong Kong Special Administrative Region of the People’s Republic of China respectively;
- (b) the term “a Contracting Party” means Finland or the Hong Kong Special Administrative Region, as the context requires;
- (c) the term “income and profits” includes revenues and gross receipts from the operation of aircraft for the carriage of persons, livestock, goods, mail or merchandise in international traffic including:
 - (i) the charter or rental of aircraft if such charter or rental is incidental to the operation of aircraft in international traffic;
 - (ii) the sale of tickets or similar documents, and the provision of services connected with such carriage, for the airline itself or for other airlines, but in the latter case only if such sale or provision of services are incidental to the operation of aircraft in international traffic; and
 - (iii) interest on funds directly connected with the operation of aircraft in international traffic;

- (d) the term “international traffic” means any carriage by an aircraft except when such carriage is solely between places in the area of the other Contracting Party;
- (e) the term “airline of one Contracting Party” means,
 - (i) in the case of the Hong Kong Special Administrative Region, an airline incorporated and having its principal place of business in the Hong Kong Special Administrative Region; and
 - (ii) in the case of Finland, any airline which, under the laws of Finland, is liable to tax therein by reason of domicile, residence, place of management, place of incorporation (including registration required by internal law), or any other criterion of a similar nature;
- (f) the term “competent authority” means,
 - (i) in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative, or any person or body authorised to perform any functions at present exercisable by the Commissioner or similar functions; and
 - (ii) in the case of Finland, the Ministry of Finance, its authorised representative or the authority which by the Ministry of Finance, is designated as a competent authority for the purposes of this Agreement.