

SECOND PROTOCOL MODIFYING THE PROTOCOL TO THE AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF AUSTRIA AND THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION 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, SIGNED AT HONG KONG ON 25 MAY 2010

The Government of the Republic of Austria and the Government of the Hong Kong Special Administrative Region of the People's Republic of China;

Desiring to conclude a Second Protocol to modify the Protocol to the Agreement between the Government of the Republic of Austria and the Government of the Hong Kong Special Administrative Region 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 (hereinafter referred to as "the Agreement"), signed at Hong Kong on 25 May 2010,

Have agreed as follows:

Article 1

Subparagraph 1(e) of paragraph III of the Protocol to the Agreement is deleted and replaced by the following:

“(e) to the extent known, the name and address of any person believed to be in possession of the requested information;”

Article 2

Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications.

Article 3

This Protocol, which shall form an integral part of the Agreement, shall remain in force as long as the Agreement remains in force and shall apply as long as the Agreement itself is applicable unless otherwise agreed by the Contracting Parties.

IN WITNESS WHEREOF, the undersigned, duly authorized thereto, have signed this Protocol.

DONE in duplicate at Hong Kong this 25th day of June 2012, in the English language.

For the Government of
the Republic of Austria:

Gerhard MAYNHARDT m.p.

For the Government of
the Hong Kong Special Administrative Region
of the People's Republic of China:

K.C. CHAN m.p.