

5. Ad Article 15, paragraph 1

An employment is exercised in a Contracting Party when the activity in respect of which the salaries, wages and other similar remuneration are paid, is effectively carried on in that Party. This means that the employee is physically present in that Party for carrying on the activity there.

6. Ad Article 23, paragraph 2, a):

For the application of paragraph 2, a) of Article 23, income is taxed when it is effectively included in the taxable base by reference to which the tax is computed. Income is therefore not taxed when, being subject to the tax treatment normally applicable to such income, it is either not taxable or exempted from tax.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in duplicate in Brussels, on this 19th day of June 2006, in the Chinese, Portuguese, French, Dutch and English languages, the five texts being equally authentic. In case of divergence between the texts, the English version shall prevail.

FOR THE GOVERNMENT OF THE MACAO SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA:

The Chief Executive,

Ho Hau Wah.

FOR THE GOVERNMENT OF THE KINGDOM OF BELGIUM:

The Minister of Finance,

Didier Reynders.

行政長官辦公室

更正

公佈於二零一一年九月五日第三十六期《澳門特別行政區公報》第一組的第60/2011號行政命令有不確之處，現依照第3/1999號法律第九條的規定更正如下：

原文：“姚穎珊”

應為：“姚穎珊”。

二零一一年九月八日

行政長官 崔世安

GABINETE DO CHEFE DO EXECUTIVO

Rectificação

Tendo-se verificado uma inexactidão na Ordem Executiva n.º 60/2011, publicada no *Boletim Oficial* da Região Administrativa Especial de Macau n.º 36, I Série, de 5 de Setembro de 2011, procede-se, ao abrigo do artigo 9.º da Lei n.º 3/1999, à seguinte rectificação:

Onde se lê: «姚穎珊»

deve ler-se: «姚穎珊».

8 de Setembro de 2011.

O Chefe do Executivo, *Chui Sai On.*

印務局

更正

公佈於二零一一年九月五日《澳門特別行政區公報》第三十六期第一組的第250/2011號行政長官批示所附的印件格式有不正確之處，現根據第3/1999號法律第九條的規定予以更正及重新公佈。

二零一一年九月七日於印務局

局長 杜志文

IMPrensa OFICIAL

Rectificação

Tendo-se verificado a existência de inexactidões no modelo de impresso anexo ao Despacho do Chefe do Executivo n.º 250/2011, publicado no *Boletim Oficial* da Região Administrativa Especial de Macau n.º 36, I Série, de 5 de Setembro de 2011, procede-se, ao abrigo do disposto no artigo 9.º da Lei n.º 3/1999, à sua rectificação e republicação.

Imprensa Oficial, aos 7 de Setembro de 2011. — O Administrador, *Tou Chi Man.*