

b) In Portugal:

- i) In respect of taxes withheld at source, the fact giving rise to them appearing on or after the first day of January in the year next following the year in which this Convention enters into force;
- ii) In respect of other taxes as to income arising in any fiscal year beginning on or after the first day of January in the year next following the year in which this Convention enters into force.

Article 29

Termination

This Convention shall remain in force until terminated by one of the Contracting States. Either Contracting State may terminate the Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year following after the period of five years from the date on which the Convention enters into force. In such event the Convention shall cease to have effect:

a) In Bulgaria:

- i) In respect of taxes withheld at source, to amounts of income derived on or after 1 January in the calendar year next following the year in which the notice is given;
- ii) In respect of other taxes on income, to such taxes chargeable for any taxable year beginning on or after 1 January in the calendar year next following the year in which the notice is given;

b) In Portugal:

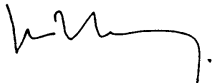
- i) In respect of taxes withheld at source, the fact giving rise to them appearing on or after the first day of January next following the date on which the period specified in the said notice of termination expires;
- ii) In respect of other taxes as to income arising in the fiscal year beginning on or after the first day of January next following the date on which the period specified in the said notice of termination expires.

In witness whereof, the undersigned, duly authorized thereto, have signed this Convention.

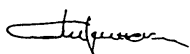
Done in duplicate at Sofia, this fifteen day of June of 1995 in the Portuguese, Bulgarian and English languages.

In case of divergence of interpretation or application, the English text shall prevail.

For the Portuguese Republic:



For the Republic of Bulgaria:



PROTOCOL

At the signing today of the Convention between the Portuguese Republic and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, the Contracting States have agreed upon the following provisions, which shall form an integral part of the Convention:

1 — With reference to article 4, paragraph 1

Any person who is a national of Bulgaria and a resident of a third country, and who derives income from Portuguese source shall not enjoy the benefits provided for under this Convention.

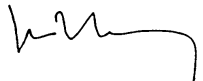
2 — With reference to article 10, paragraph 4

i) In the case of Portugal, privileged shares mean those shares giving their holder a preference, either as to receipt of dividends, or as to payment in case of winding up, or both. They comprise, namely, *jouissance* shares or *jouissance* rights, mining shares and founders shares.

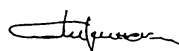
ii) The provisions of this article shall also apply to income paid to a person associated to a business activity carried out by another person under an arrangement for participation in income as laid down by the laws of each Contracting State (in case of Portugal, *associação em participação*).

In witness whereof, the undersigned, duly authorized thereto, have signed this Protocol.

For the Portuguese Republic:



For the Republic of Bulgaria:



MINISTÉRIO DOS NEGÓCIOS ESTRANGEIROS

Aviso n.º 83/96

Por ordem superior se faz público que, segundo comunicação da Embaixada de Portugal em Bruxelas, os Governos da Polónia, de Cuba e da Letónia depositaram, junto da Organização Mundial das Alfândegas, respectivamente em 12 de Setembro de 1995, 3 de Novembro de 1995 e 4 de Janeiro de 1996, os instrumentos de adesão à Convenção Internacional sobre o Sistema Harmonizado de Designação e Codificação de Mercadorias, concluída em Quioto em 18 de Maio de 1973 e revista pelo Protocolo de emenda à mesma Convenção.

A referida Convenção entrou em vigor para a Polónia em 1 de Janeiro de 1996, para Cuba entrará em vigor em 1 de Janeiro de 1997 e para a Letónia em 1998, a não ser que uma data mais próxima seja entretanto especificada.

Direcção-Geral dos Assuntos Multilaterais, 20 de Março de 1996. — O Director de Serviços das Organizações Económicas Internacionais, João Perestrello Cavaco.