



法規名稱：AGREEMENT BETWEEN THE TAIPEI REPRESENTATIVE OFFICE IN THE UNITED KINGDOM AND THE BRITISH TRADE AND CULTURAL OFFICE, TAIPEI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS

簽訂日期：民國 91 年 12 月 23 日

生效日期：民國 92 年 01 月 01 日

12 December 2002

Dr Hung-Mao Tien

Representative

Taipei Representative Office in the UK

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DOUBLE TAXATION AGREEMENT

It has come to our attention that there is a small grammatical error in the Agreement signed between BTMO and TRO on 8 April this year. At the end of Article 5 (4)(a), where it says, "...installation project which is being undertaken in that other territory." the sentence should in fact end with "; or "rather than a full stop.

This amendment is needed to make clear that either (a) or (b) is applicable. I am sure that you will share our concern to correct this grammatical error, so as to ensure that it does not give rise to potential loopholes or confusions which may cause difficulties when implementing the Agreement in future.

We will amend the Agreement on our side, and I should be grateful if you could confirm that the same amendment will be made on the copy held by the Taiwanese side. The amendment would need to be made before 17 December, when we expect the Agreement to be put to the last Privy Council session before the Christmas recess.

Derek Marsh
Director general

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13 Dec.2002

Double Taxation Agreement

I write to acknowledge receipt of your letter of 12 December 2002 concerning a grammatical error in the Double Taxation Agreement signed between BTCO and TRO on 8 April 2002. In your letter, you stated that at the end of Article 5 (4)(a), where it says, "...installation project which is being undertaken in the other territory." the sentence should in fact end with ";or" rather than a full stop. You further stated that you will amend the Agreement on your side before 17 December 2002.

I hereby confirm that that the same amendment will be made on the copy held by our side before 17 December 2002.

I trust this is satisfactory to both sides when implementing the Agreement in future.

Yours Sincerely,
Hung-hua Toen
Representative

Taipei Representative Office in the U.K.



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Mr. Derek marsh

Director General

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17 Dec. 2002

Further to my letter of 13 Dec. 2002, I wish to reconfirm that my government has completed the domestic procedures necessary for the amendment of the Double Taxation Agreement signed between BTCO and TRO on 8 April/2002.

We look forward to a smooth implementation of the Agreement next year.

Your sincerely,

Hung-mao Tien

Representative

23 December 2002

Dr Hung-mao Tien

Representative

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I am writing in connection with the Agreement signed in London on 8 April 2002 between the British Trade and Cultural Office (BTCO) and the Taipei Representative Office (TRO) for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains.

On behalf of the BTCO, I hereby notify the TRO, in accordance with Article 27 of Agreement, that the procedures required by domestic law for the bringing into force of the Agreement in the United Kingdom have been completed. The BTCO would be grate-



ful to know when the procedures required by the law of Taiwan has similarly been completed, thus enabling the Agreement to enter into force on the date of the TRO's reply to that effect.

Derek Marsh
Director General

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Mr. Derek Marsh

Director General

British Trade and Cultural Office

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No.99 Jen Ai Road, Section 2

Taipei

23rd December 2002

I write to acknowledge receipt of your letter of 23rd December 2002 in connection with the Agreement for the Avoidance of Double Taxation and the prevention of Fiscal Evasion with Respect to Taxes on Income and on capital Gains between the British Trade and Cultural Office (BTCO) and the Taipei Representative Office in the United Kingdom (TRO) Signed at London on 8th April 2002. In your letter, you notified the TRO that the procedures required by domestic law for the bringing into force of the Agreement in the United Kingdom have been completed.

Pursuant to Article 27 of the Agreement, I hereby notify the BTCO that the domestic procedures necessary for the entry into force of the Agreement on our side have been completed.

Yours Sincerely,

Hung-mao tien

Representative