

法規名稱：APPENDIX NO.2 TO THE AGREEMENT BETWEEN AIT AND CCNAA FOR TECHNICAL ASSISTANCE IN TAX ADMINISTRATION (AD.1990.4.2)

簽訂日期：民國 79 年 04 月 02 日

生效日期：民國 79 年 04 月 02 日

A Purpose of Appendix

This Appendix provides for additional services to be performed by AIT consultants for CCNAA under the Agreement and corresponding additional obligations for CCNAA.

B Services to be Provided by AIT

- 1 AIT consultants Steven Bowen and Lee Niederman, of the Office of Tax Administration Advisory Services of the Internal Revenue Service, AIT's designated representative, will each participate as instructors for the 1990 Academy of International Taxation of the Public Finance Training Institute of the Ministry of Finance, CCNAA's designated representative.
- 2 Each instructor will provide for one week's instruction on appropriate topics at mutually agreeable times during the Academy's 1990 session which runs from April through August 1990.
- 3 Each instructor will provide two copies of their course materials in two separate mailings at least one month prior to their lectures.
- 4 Each instructor will prepare an objective format examination covering his course. This can be either an objective format examination of 25-50 multiple choice questions or a mixed format examination of multiple choice questions (60--70 percent) and essay questions (30--40 percent).

C Obligations of CCNAA

- 1 CCNAA will provide Messrs. Bowen and Niederman with round-trip business class air tickets from Washington, D.C. to Taipei and return.
- 2 CCNAA will provide Messrs. Bowen and Niederman with appropriate hotel accommodations, board and health/medical insurance during their stay in Taipei in connection with this agree-

ement.

3 CCNAA agrees to reimburse AIT for the cost of postage for sending the teaching materials mentioned under subparagraph B . 3 of this Appendix and for any books in English brought to Taipei and left with CCNAA's designated representative.

4 CCNAA will pay AIT a service fee representing the cost of providing the consultants in lieu of honoraria. The fee shall be \$1,400 per instructor and represents approximately 20 hours of teaching time per instructor. The total amount due AIT under this subparagraph is US \$2,800.

D Financial Provisions

Except as mentioned above, payments and other financial arrangements shall be as set forth in Article VI of the Agreement.

E Duration

This Appendix will become effective upon the date of the last signature hereafter of the representatives of CCNAA and AIT and will remain in effect until the services described herein, or as amended, are completed. Either party may terminate this Appendix as provided for in Article VIII of the Agreement.

For : Coordination Council for

North American Affairs

NAME: [Signed]

TITLE : DEPUTY REPRESENTATIVE

DATE : April 2, 1990

American Institute in Taiwan

NAME: [Signed]

TITLE : Deputy Managing Director

DATE: March,27,1990