

法規名稱：SUPPLEMENT TO THE "CONVENTION BETWEEN THE REPUBLIC OF CHINA AND THE REPUBLIC OF PARAGUAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME"

簽訂日期：民國 97 年 03 月 06 日

生效日期：民國 97 年 06 月 03 日

N.R. N° 1/08

Asuncion, 3 day of March, 2008

Excellency,

With reference to the "Convention between the Republic of Paraguay and the Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income", signed in the City of Asuncion on the 28th day of April, 1994 by our two countries, I am honoured to propose hereby to Your Excellency, the amendment of the wording in Spanish version in paragraph 2, Article 10 to have consistency in Spanish, Chinese and English versions would thus read as follows:

"2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident, according to the laws of that State, but if the recipient is the beneficial owner of the dividends, the tax so charged shall not exceed 5 per cent of the gross amount of the dividends.

This paragraph shall not affect the taxation of the company in respect of the profits, out of which the dividends are paid. "

If the above mentioned is agreeable to the Government of the Republic of China (Taiwan), this Note and the reply from Your Excellency stating approval, shall represent a Supplement to the aforementioned Convention signed between the Government of the



Republic of Paraguay and the Government of the Republic of China (Taiwan) on April 28, 1994. The Convention shall enter into force from the date of last notice both in writing and through diplomatic channels by Contracting Parties to each other of the compliance with their respective internal requirements for said purpose.

I take this opportunity to renew to your Excellency the assurances of my highest consideration.

Ruben Ramirez Lezcano  
Minister of Foreign Affairs

To His Excellency  
Mr. David C. Y. Hu  
Ambassador of the Republic of China (Taiwan)  
Present

C.E. N° 2008-101

Asuncion, March 6, 2008

Excellency,

With reference to the note N.R. Nr. 1/08 dated March 3, 2008, from Your Excellency, about the 'Convention between the Republic of China and the Republic of Paraguay for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with

respect to Taxes on Income', signed in the City of Asuncion on the 28th day of April, 1994 by our two countries, I am honoured to notify Your Excellency, on behalf of the Government of my country, the agreement with the proposal of Your Excellency on the amendment of the wording in Spanish version in paragraph 2, Article 10 to have consistency in Chinese, Spanish and English versions would thus read as follows:

... "2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident, according to the laws of that State, but if the recipient is the beneficial owner of the dividends, the tax so charged shall not exceed 5 per cent of the gross amount of the dividends.

This paragraph shall not affect the taxation of the company in respect of the profits, out of which the dividends are paid"...

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H. E. Ambassador Ruben Ramirez Lezcano  
Minister of Foreign Affairs  
Asuncion