

法規名稱：Protocol to the Agreement between the Taipei Economic and Trade Office in Thailand and the Thailand Trade and Economic Office in Taipei for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income

簽訂日期：民國 101 年 12 月 03 日

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With reference to the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income between the Taipei Economic and Trade Office in Thailand and the Thailand Trade and Economic Office in Taipei signed at Taipei on 9 July 1999, the signatories have agreed that the following provisions shall form an integral part of the Agreement.

1. The name “ Taipei Economic and Trade Office in Thailand ” , as appeared in the Agreement, shall be replaced by “ Taipei Economic and Cultural Office in Thailand ” .
2. With reference to paragraph 1 (a) of Article 2, it is understood that, in the territory in respect of which the taxation laws administered by the Thai Revenue Department are applied, the Agreement shall apply to only the income tax. The application of the Agreement to the petroleum income tax imposed under the Petroleum Income Tax Act shall be suspended until such time as the Taipei Economic and Cultural Office in Thailand receives from the Thailand Trade and Economic Office in Taipei an official note indicating otherwise.

Done in duplicate at Taipei on 3 December 2012, each in the Chinese, Thai and English languages, all texts being equally authoritative, except in the case of discrepancy then the English text shall prevail.

For the Taipei Economic and  
Cultural Office in Thailand

For the Thailand Trade and  
Economic Office in Taipei

Chen Ming-jiang  
Representative

Kriangsak Kittichaisaree  
Executive Director