

法規名稱：AGREEMENT BETWEEN THE TAIPEI ECONOMIC AND CULTURAL OFFICE, PRAGUE AND THE CZECH ECONOMIC AND CULTURAL OFFICE IN TAIPEI CONCERNING THE ENTRY INTO OPERATION OF THE PROVISIONS ON THE VOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

簽訂日期：民國 106 年 12 月 12 日

生效日期：民國 109 年 05 月 12 日

The Provisions on the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, that are attached as an Annex of this Agreement, will be applied in the territory where the taxation laws administered by the Ministry of Finance, Taipei are applied and in the territory where the Ministry of Finance of the Czech Republic is the central organ for taxes.

The Czech Economic and Cultural Office in Taipei will inform in writing the Taipei Economic and Cultural Office, Prague about the introduction of the Provisions into the Czech national legal order and, accordingly, about the envisaged date of their entry into operation.

In response, the Taipei Economic and Cultural Office, Prague will inform in writing the Czech Economic and Cultural Office in Taipei that the Provisions have become applicable in the territory where the taxation laws administered by the Ministry of Finance, Taipei are applied, and will confirm that the envisaged date of the entry into operation of the Provisions is identical to the date indicated in the letter of the Czech Economic and Cultural Office in Taipei.

The Taipei Economic and Cultural Office, Prague and the Czech Economic and Cultural Office in Taipei will inform each other in writing about any possible modification of legislation or policy that would result in the suspension or termination of the above mentioned Provisions.

IN WITNESS WHEREOF the undersigned, being duly authorized thereto, have signed this Agreement.

Done in Prague, on 12 December 2017, in two originals in the English language.

For the Taipei Economic
and Cultural Office,
Prague:

For the Czech Economic and
Cultural Office in Taipei:

Chung-I Wang
Representative

Vaclav Jilek
Representative