

駐英國台北代表處與駐英國貿易文化辦事處避免所得稅及財產交易所得稅雙重
課稅及防杜逃稅協定之修正換函(譯)

**EXCHANGE OF LETTERS CONCERNING THE AGREEMENT BETWEEN THE TAIPEI
REPRESENTATIVE OFFICE IN THE UNITE 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 AND ON
CAPITAL GAINS**

九十一年十二月十二日簽訂
九十二年一月一日生效
Signed on December 12, 2002
Entered into force on January 1, 2003

12 December 2002
Dr Hung-Mao Tien
Representative
Taipei Representative Office the UK
50 Grosvenor Gardens
London
SW1W0EB
Fax: +44 20 7824 8482

Dear Dr. Tien,

DOUBLE TAXATION AGREEMENT

It has come to our attention that there is a small grammatical error in the Agreement signed between BTCO 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.

(Signature)

Derek Marsh
Director General

Mr. Derek Marsh
Director General
British Trade and Cultural Office
7-10F, 99 Jen-ai Road Section 2
Taipei, Taiwan R.O.C.
Fax: 00886223948673

13 Dec. 2002

Dear Mr. Marsh,

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 that 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 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,
(Signature)
Hung-mao Tien
Representative

Mr. Derek Marsh
Director General
British Trade and Cultural Office
7-10F, 99 Jen-ai Road Section 2
Taipei, Taiwan R.O.C.
Fax: 00886223948673

17 Dec. 2002

Dear Mr. Marsh,

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.

Yours sincerely,
(Signature)
Hung-mao Tien
Representative

23 December 2002
Dr Hung-Mao Tien
Representative
Taipei Representative Office the UK
50 Grosvenor Gardens
London
SW1W 0EB
Fax: +44 20 73969145

Dear Representative,

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

Yours sincerely,
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British Trade and Cultural Office
9 Florr Fu Key Building
No.99 Jen Ai Road. Section 2
Taipei

23rd December 2002

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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,
(Signature)
Hung-mao Tien
Representative

calendar year next following that in which the notice is given;

- (b) in the territory in which the taxation laws administered by the Department of Taxation, Ministry of Finance, Taipei are applied, in relation to income, profits or gains of any year of income beginning on or after 1st January in the calendar year next following the date on which the notice of termination is given.

(二)在台北財政部賦稅署主管之稅法所適用之領域，為本協定終止通知後之次一曆年一月一日起之所得、利潤或利得之所得年度。

In witness whereof the undersigned, duly authorize thereto, have signed this Agreement.

為此，雙方簽署人業經充分授權於本協定簽署，以昭信守。

Done in duplicate at London this 8th day of April 2002 in the English and Chinese languages, both texts being equally authentic. In the case of any divergence of meaning between the two texts, the English text shall prevail.

本協定以中文及英文各繕製兩份，兩種文字之協定本同一作準，為遇兩種文字之字義有歧異時，應以英文本為準。
西元二〇〇二年四月八日於倫敦簽署。

For the Taipei
Representative Office in the
United Kingdom

For the British Trade and
Cultural Office, Taipei

駐英國台北代表處代表
駐台北英國貿易文化辦事處處長

Wen-hua Tzen
Representative, Taipei
Representative Office in the
United Kingdom

David Coates
Director-General, British
Trade and Cultural Office,
Taipei

鄭文華
寇大偉

駐英國台北代表處與駐英國貿易文化辦事處避免所得稅及財產交易所得稅雙重課稅及防杜逃稅協定之修正換函(譯)

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