

修正二〇〇二年四月八日於倫敦簽署之  
駐英國台北代表處與  
駐台北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及其附  
錄議定書

駐英國台北代表處與英國在台辦事處咸欲修正二〇〇二年四月八日於倫敦簽署之駐英國台北代表處與駐台北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及其附錄（以下簡稱本協定），爰經議定下列條款：

第一條

刪除本協定名稱並以下列取代：

駐英國台北代表處與英國在台辦事處  
消除所得稅及財產交易所得稅雙重課稅及防杜逃稅及避稅協定

第二條

刪除本協定前言並以下列取代：

「駐英國台北代表處與英國在台辦事處為深化發展經濟關係及加強稅務合作，咸欲於不為逃稅或避稅行為創造雙重不課稅或減稅機會下（包括藉由協定競購安排使第三國居住者間接獲取本協定利益），締結消除所得稅及財產交易所得稅雙重課稅協定，爰經議定下列條款：」

第三條

本協定「駐台北英國貿易文化辦事處」以「英國在台辦事處」取代。英國在台辦事處完全承擔駐台北英國貿易文化辦事處之權利、責任及身分。

#### 第四條

本協定「英國內地稅局」以「英國稅務及海關總署」取代。

#### 第五條

一、本協定第一條（適用之人）增訂第二項如下：

「基於本協定之目的，實體或安排取得或經由其取得之所得或利得，如任一方領域之稅法視該實體或安排為全部或部分透視課稅，於該領域基於租稅目的視該所得或利得為其居住者之所得或利得範圍內，應認定係該一方領域之居住者取得之所得或利得。」

二、本協定第一條（適用之人）增訂第三項如下：

「除依第九條第二項、第十八條第三項、第十九條、第二十條、第二十二條、第二十四條及第二十五條規定授予之利益外，本協定不應影響一方締約國對其居住者之課稅。」

#### 第六條

刪除本協定第二條（適用租稅）第三項第二款規定並以下列取代：

「在台北財政部賦稅署主管之稅法所適用之領域：

- 1、營利事業所得稅。
- 2、個人綜合所得稅。
- 3、所得基本稅額。」

#### 第七條

刪除本協定第三條（一般定義）第一項第六款第二目規定並以下列取代：

「在台北財政部賦稅署所主管之稅法所適用之領域，係指財政部部長或其授權之代表。」



## 第八條

刪除本協定第四條（居住地）第四項規定並以下列取代：

「個人以外之人依第一項規定，如同為雙方領域之居住者，雙方領域主管機關應考量其實際管理處所、設立登記或其他構成之所在地及其他相關因素，透過相互協議，致力決定依本協定目的該人應視為何方領域之居住者。如雙方未能達成協議，除雙方領域之主管機關同意之範圍及方式外，該人不得享有本協定所規定之任何減稅或免稅利益。」

## 第九條

一、刪除本協定第十條（股利）第二項規定並以下列取代：

「前項給付股利之公司如係一方領域之居住者，該領域亦得依其法律規定，對該項股利課稅。但股利之受益所有人如為他方領域之居住者：

- （一）除第二款情形外，其課徵之稅額不得超過股利總額之百分之十。
- （二）投資工具據以給付股利之所得（包括利得）如係直接或間接源自第六條所規定之不動產，該投資工具就該類所得大部分每年分配且取得上述不動產所得適用免稅者，給付股利公司為居住者之所在地領域對其課徵之稅額不得超過股利總額之百分之十五。但該股利之受益所有人如為他方領域所設立之養老金制度者，應適用前款減免規定。

本項規定不影響對該公司用以發放股利之利潤所課徵之租稅。雙方領域之主管機關應共同協議決定本項限制之適用方式。」

二、刪除本協定第十條（股利）第六項規定。

## 第十條

一、刪除本協定第十一條（利息）第四項規定並以下列取代：

「利息受益所有人如為一方領域之居住者，經由其於利息來源地之他方領域內之常設機構從事營業或固定處所執行業務，且與給付利息有關之負債與該機構或處所有實際關聯時，不適用第一項、第二項及第七項規定，而視情況適用第七條或第十四條規定。」

二、刪除本協定第十一條（利息）第七項至第九項規定並以下列取代：

「七、源自一方領域之利息，在下列範圍內，該領域應予免稅，不受第二項規定之限制：

- （一）給付予他方領域或地方機關，或其代理人或機構，且以該領域、機關或機構為受益所有人之利息。
- （二）給付予經他方領域核准之代理人或機構保證或保險之貸款、其他債權或信用之利息。

八、前項第二款所稱「經核准之代理人或機構」：

- （一）第二條第三項第一款所稱領域，指出口信用保證署（the Export Credits Guarantee Department）及其後經雙方主管機關同意之其他代理人或機構。
- （二）在第二條第三項第二款所稱領域，指其後經雙方主管機關同意之代理人或機構。」

#### 第十一條

刪除本協定第十二條（權利金）第七項規定。

#### 第十二條

刪除本協定第十三條（財產交易所得）第二項規定並以下列取代：

「一方領域居住者轉讓主要且經常於證券交易所交易以外之股份或類似權益（如合夥或信託權益），如該股份或權益超過百分之五十價值直接或間接來自位於他方領域合於第六條所規定之不動產，其取得之利得，他方領域得予課稅。」



### 第十三條

刪除本協定第二十三條（減免之限制）第二項規定，現行第三項條文移列第二項。

### 第十四條

刪除本協定第二十四條（無差別待遇）第四項規定並以下列取代：

「除適用第九條第一項、第十一條第五項、第十二條第六項、第二十一條第四項或第二十七條規定外，一方領域之企業給付予他方領域居住者之利息、權利金及其他款項，於計算該企業之應稅利潤時，應與給付該一方領域居住者之條件相同而准予減除。」

### 第十五條

刪除本協定第二十五條（相互協議之程序）條文並以下列取代：

- 「一、任何人如認為一方或雙方領域之行為，對其發生或將發生不符合本協定規定之課稅，不論各該領域國內法之救濟規定，得向任一領域主管機關提出申訴；此項申訴應於不符合本協定規定課稅首次通知起三年內為之。
- 二、主管機關如認為該申訴有理，且其本身無法獲致適當之解決，應致力與他方領域之主管機關相互協議解決，以避免發生不符合本協定規定之課稅。達成之任何協議應予執行，不受各該領域國內法任何期間規定之限制。
- 三、雙方領域之主管機關應相互協議，致力解決有關本協定之解釋或適用上發生之任何困難或疑義。雙方並得共同諮商，以消除本協定未規定之雙重課稅問題。
- 四、雙方領域之主管機關為達成前三項規定之協議，得直接相互聯繫。」



## 第十六條

刪除本協定第二十六條（資訊交換）條文並以下列取代：

「一、雙方領域之主管機關於不違反本協定之範圍內，應相互交換所有與實施本協定之規定或為雙方領域、其所屬機關或地方機關所課徵任何租稅有關國內法之行政或執行可預見相關之資訊。資訊交換不以第一條及第二條規定之範圍為限。

二、一方領域依前項規定取得之任何資訊，應按其依該領域國內法規定取得之資訊同以密件處理，且僅能揭露予與前項所述租稅之核定、徵收、執行、起訴、行政救濟之裁定或監督上述程序之相關人員或機關（包括法院及行政部門）。上該人員或機關僅得為前述目的而使用該資訊。但得於公開法庭之訴訟程序或司法判決中揭露之。一方領域取得之資訊，得依雙方領域法律及提供資訊方主管機關之授權，作其他目的使用，不受前述規定之限制。

三、前二項規定不得解釋為一方領域有下列義務：

- （一）執行與一方或他方領域之法律與行政慣例不一致之行政措施。
- （二）提供依一方或他方領域之法律規定或正常行政程序無法獲得之資訊。
- （三）提供可能洩露任何貿易、營業、工業、商業或專業之秘密或交易方法之資訊，或有違公共政策之資訊。

四、一方領域依據本條規定所要求提供之資訊，他方領域雖基於本身課稅目的無需此等資訊，亦應利用其資訊蒐集措施以獲得該等資訊。前述義務應受前項規定之限制，但不得解釋為他方領域得僅因該等資訊無國內利益而引用前項規定不提供是項資訊。

五、第三項規定無論在任何情況下均不得解釋為准許一方領域，僅因資訊為銀行、其他金融機構、代名人或具代理或受託身分之人所持有、或涉及一人所有權利益為由，而拒絕提供資訊。」



## 第十七條

本協定增訂下列條文，現行第二十七條（生效）及第二十八條（終止）分別移列第二十八條及第二十九條：

### 「第二十七條 享有利益資格

- 一、倘考慮所有事實及情況後，可合理認為安排或交易之主要目的之一係為直接或間接取得本協定利益者，則其相關之所得或財產交易所得不得適用本協定利益，不受本協定其他規定之限制。但能證明於該情況下給予利益符合本協定相關條款之宗旨及目的者，不在此限。
- 二、當一人因前項規定被拒絕其享有本協定之利益時，原得授予該利益之一方領域主管機關仍得認定該人具享有該項利益之資格，或具享有其他項目所得或財產交易所規定利益之資格。但以該主管機關於應該人之請求並考量相關事實及情況後，決定如於無前項所述之交易或安排下仍得授予該人之相關利益為限。受請求之一方領域主管機關於拒絕他方領域居住者依本項規定所提之請求前，應與他方領域主管機關諮商。」

## 第十八條

- 一、駐英國台北代表處與英國在台辦事處應相互通知對方各該領域已完成使本議定書生效之必要法定程序。
- 二、本議定書於後通知之日起生效，其適用日期：
  - （一）在台北財政部賦稅署主管之稅法所適用之領域：
    - 1.就源扣繳稅款，為本議定書生效日後之次一曆年一月一日以後應付之所得。
    - 2.其他之所得稅款，為課稅期間始於本議定書生效日後之次一曆年一月一日以後之所得。
    - 3.依第二十六條（資訊交換）提出之請求，為應付稅款或課稅年度始於本議定書生效日後之次一曆年一月一日以後有關之資訊。
  - （二）在英國稅務及海關總署主管之稅法所適用之領域：
    - 1.就源扣繳稅款，為本議定書生效日後之次一曆年一月一



日以後實際或轉帳給付之金額。

2. 所得稅款及財產交易所得稅款，為核課年度始於本議定書生效日後之次一曆年四月六日以後者。
3. 公司稅，為會計年度始於本議定書生效日後之次一曆年四月一日以後者。
4. 依第二十六條（資訊交換）提出之請求，為核課年度或會計年度始於本議定書生效日後之次一曆年四月一日以後有關之資訊。

### 第十九條

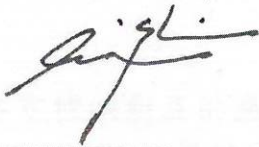
本議定書構成本協定之一部分，於本協定有效且得予適用期間應繼續有效及適用。

為此，雙方代表業經正式授權，爰於本議定書簽署，以昭信守。

本議定書於 2021 年 8 月 11 日於 倫敦 及於 2021 年 8 月 19 日於 台北 以中文及英文簽署一式兩份，兩種文本同一作準，如有任何文義之歧異，以英文本為準。

駐英國台北代表處

英國在台辦事處

謝武樵 



謝武樵

鄧元翰

駐英國台北代表處代表

英國在台辦事處代表





**PROTOCOL AMENDING THE AGREEMENT  
BETWEEN  
THE TAIPEI REPRESENTATIVE OFFICE IN THE UNITED 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, AND THE ANNEX THERETO, SIGNED AT LONDON ON  
8 APRIL 2002**

The Taipei Representative Office in the United Kingdom and the British Office Taipei;  
Desiring to amend the Agreement between the Taipei Representative Office in the United 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, and the Annex thereto, signed at London on 8 April 2002 (hereinafter referred to as "the Agreement");

Have agreed as follows:

**ARTICLE I**

The title of the Agreement shall be deleted and replaced by the following:

*AGREEMENT  
BETWEEN  
THE TAIPEI REPRESENTATIVE OFFICE IN THE UNITED KINGDOM  
AND  
THE BRITISH OFFICE TAIPEI  
FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON  
INCOME AND ON CAPITAL GAINS AND THE PREVENTION OF TAX EVASION  
AND AVOIDANCE*

**ARTICLE II**

The preamble of the Agreement shall be deleted and replaced by the following:

*"The Taipei Representative Office in the United Kingdom and the British Office Taipei, hereinafter referred to as the TRO and the BOT;*

*Desiring to further develop their economic relationship and to enhance their cooperation in tax matters;*

*Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income and on capital gains without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States);*

*Have agreed as follows:"*

**ARTICLE III**

The term "British Trade and Cultural Office, Taipei" and its initials "BTCO" used in the Agreement shall be replaced by "British Office Taipei" and "BOT" respectively. The British Office Taipei shall fully assume the rights, responsibilities, and status of the British Trade and Cultural Office, Taipei.



#### ARTICLE IV

The term "United Kingdom Inland Revenue" used in the Agreement shall be replaced by "United Kingdom HM Revenue and Customs".

#### ARTICLE V

1. The following paragraph (2) shall be inserted in ARTICLE 1 (Persons covered) of the Agreement:

*"For the purposes of this Agreement, income or gains derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either territory shall be considered to be income or gains of a resident of a territory but only to the extent that the income or gain is treated, for purposes of taxation by that territory, as the income or gain of a resident of that territory."*

2. The following paragraph (3) shall be inserted in ARTICLE 1 (Persons covered) of the Agreement:

*"This Agreement shall not affect the taxation, by a territory, of its residents except with respect to the benefits granted under paragraph (2) of Article 9, paragraph (3) of Article 18 and Articles 19, 20, 22, 24 and 25."*

#### ARTICLE VI

Paragraph (3)(b) of ARTICLE 2 (Taxes covered) of the Agreement shall be deleted and replaced by the following:

*"in the territory in which the taxation law administered by the Taxation Administration, Ministry of Finance, Taipei is applied:*

- (i) the profit seeking enterprise income tax;*
- (ii) the individual consolidated income tax; and*
- (iii) the income basic tax."*

#### ARTICLE VII

Paragraph (1)(f)(ii) of ARTICLE 3 (General definitions) of the Agreement shall be deleted and replaced by the following:

*"in the case of the territory in which the taxation law administered by the Taxation Administration, Ministry of Finance, Taipei is applied, the Minister of Finance or his authorised representative."*

#### ARTICLE VIII

Paragraph (4) of ARTICLE 4 (Residence) of the Agreement shall be deleted and replaced by the following:

*"Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both territories, the competent authorities of the territories shall endeavour to determine by mutual agreement the territory of which such person shall be deemed to be a resident for the purposes of the Agreement, having regard to its place of effective management, the place where it is incorporated or otherwise constituted and any other*



*relevant factors. In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by this Agreement, except to the extent and in such manner as may be agreed upon by the competent authorities of the territories."*

#### ARTICLE IX

1. Paragraph (2) of ARTICLE 10 (Dividends) of the Agreement shall be deleted and replaced by the following:

*"However, such dividends may also be taxed in the territory of which the company paying the dividends is a resident and according to the laws of that territory, but if the beneficial owner of the dividends is a resident of the other territory:*

- (a) except as provided in sub-paragraph (b), the tax so charged shall not exceed 10 per cent. of the gross amount of the dividends;*
- (b) where dividends are paid out of income (including gains) derived directly or indirectly from immovable property within the meaning of Article 6 by an investment vehicle which distributes most of this income annually and whose income from such immovable property is exempted from tax, the tax charged by the territory of which the company paying the dividends is a resident shall not exceed 15 per cent. of the gross amount of the dividends other than where the beneficial owner of the dividends is a pension scheme established in the other territory, where the exemption provided in sub-paragraph (a) shall apply.*

*This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid. The competent authorities of the territories shall by mutual agreement settle the mode of application of this limitation."*

2. Paragraph (6) of ARTICLE 10 (Dividends) of the Agreement shall be deleted.

#### ARTICLE X

1. Paragraph (4) of ARTICLE 11 (Interest) of the Agreement shall be deleted and replaced by the following:

*"The provisions of paragraphs (1), (2) and (7) of this Article shall not apply if the beneficial owner of the interest, being a resident of a territory, carries on business in the other territory in which the interest arises, through a permanent establishment situated therein, or performs in that other territory independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14 of this Agreement, as the case may be, shall apply."*

2. Paragraph (7) to (9) of ARTICLE 11 (Interest) of the Agreement shall be deleted and replaced by the following:

*"(7) Notwithstanding the provisions of paragraph (2) of this Article, interest arising in a territory shall be exempt from tax in that territory if:*



- (a) *it is paid to and beneficially owned by the other territory or a local authority thereof, or any agency or instrumentality of that other territory or local authority thereof; or*
  - (b) *it is paid in respect of a loan made, guaranteed or insured, or any other debt-claim or credit guaranteed or insured by an approved agency or instrumentality of that other territory.*
- (8) *For the purposes of paragraph (7)(b) of this Article the term "approved agency or instrumentality" means:*
- (a) *in the case of the territory referred to in paragraph (3)(a) of Article 2 of this Agreement, the Export Credits Guarantee Department and such other agencies and instrumentalities of that territory as may be agreed from time to time between the competent authorities;*
  - (b) *in the case of the territory referred to in paragraph (3)(b) of Article 2 of this Agreement, such agencies and instrumentalities of that territory as may be agreed from time to time between the competent authorities."*

#### ARTICLE XI

Paragraph (7) of ARTICLE 12 (Royalties) of the Agreement shall be deleted.

#### ARTICLE XII

Paragraph (2) of ARTICLE 13 (Capital gains) of the Agreement shall be deleted and replaced by the following:

*"Gains derived by a resident of a territory from the alienation of shares, other than shares in which there is substantial and regular trading on a Stock Exchange, or comparable interests, such as interests in a partnership or trust, deriving more than 50 per cent. of their value directly or indirectly from immovable property, as defined in Article 6, situated in the other territory may be taxed in that other territory."*

#### ARTICLE XIII

Paragraph (2) of ARTICLE 23 (Limitation of relief) of the Agreement shall be deleted. The current text of paragraph (3) shall become paragraph (2).

#### ARTICLE XIV

Paragraph (4) of ARTICLE 24 (Non-discrimination) of the Agreement shall be deleted and replaced by the following:

*"Except where the provisions of paragraph (1) of Article 9, paragraph (5) of Article 11, paragraph (6) of Article 12, paragraph (4) of Article 21, or Article 27 of this Agreement apply, interest, royalties and other disbursements paid by an enterprise of a territory to a resident of the other territory shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned territory."*



## ARTICLE XV

The text of ARTICLE 25 (Mutual agreement procedure) of the Agreement shall be deleted and replaced by the following:

- "(1) Where a person considers that the actions of one or both of the territories result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those territories, present his case to the competent authority of either territory. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.*
- (2) The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other territory, with a view to the avoidance of taxation which is not in accordance with this Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the territories.*
- (3) The competent authorities of the territories shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.*
- (4) The competent authorities of the territories may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs."*

## ARTICLE XVI

The text of ARTICLE 26 (Exchange of information) of the Agreement shall be deleted and replaced by the following:

- "(1) The competent authorities of the territories shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of domestic laws concerning taxes of every kind and description imposed on behalf of the territories, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.*
- (2) Any information received under paragraph (1) by a territory shall be treated as secret in the same manner as information obtained under the domestic laws of that territory and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to, the taxes referred to in paragraph (1), or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a territory may be used for other purposes when such information may be used for such other purposes under the laws of both territories and the competent authority of the supplying territory authorises such use.*



- (3) *In no case shall the provisions of paragraphs (1) and (2) be construed so as to impose on a territory the obligation:*
- (a) *to carry out administrative measures at variance with the laws and administrative practice of that or of the other territory;*
  - (b) *to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other territory;*
  - (c) *to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy.*
- (4) *If information is requested by a territory in accordance with this Article, the other territory shall use its information gathering measures to obtain the requested information, even though that other territory may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph (3) but in no case shall such limitations be construed to permit a territory to decline to supply information solely because it has no domestic interest in such information.*
- (5) *In no case shall the provisions of paragraph (3) be construed to permit a territory to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."*

#### ARTICLE XVII

The following ARTICLE shall be inserted, and ARTICLE 27 (Entry into force) and ARTICLE 28 (Termination) of the Agreement shall become ARTICLE 28 and ARTICLE 29 respectively:

##### **"ARTICLE 27 Entitlement to benefits**

- (1) *Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income or a capital gain if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.*
- (2) *Where a benefit under this Agreement is denied to a person under paragraph 1, the competent authority of the territory that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income or a capital gain, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement referred to in paragraph 1. The competent authority of the territory to which the request has been made will consult with the competent authority of the other territory before rejecting a request made under this paragraph by a resident of that other territory."*



## ARTICLE XVIII

1. The Taipei Representative Office in the United Kingdom and the British Office Taipei shall each notify to the other the completion of the procedures required by the law of their respective territories for the bringing into force of this Protocol.

2. The Protocol shall enter into force on the date of the later of these notifications and shall thereupon have effect:

(a) in the territory in which the taxation laws administered by the Taxation Administration, Ministry of Finance, Taipei are applied:

(i) in respect of taxes due or withheld at source, on income payable on or after 1st January of the calendar year next following the date on which this Protocol enters into force;

(ii) in respect of other taxes charged, on income of taxable periods beginning on or after 1st January of the calendar year next following the date on which this Protocol enters into force;

(iii) in respect of requests made under Article 26 (Exchange of information), for information that relates to tax payable or a taxable year beginning on or after 1st January of the calendar year next following the date on which this Protocol enters into force;

(b) in the territory in which the taxation laws administered by Her Majesty's Revenue and Customs in the United Kingdom are applied:

(i) in respect of taxes withheld at source, on amounts paid or credited on or after 1st January of the calendar year next following the date on which this Protocol enters into force;

(ii) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April in the calendar year next following that in which this Protocol enters into force;

(iii) in respect of corporation tax, for any financial year beginning on or after 1st April in the calendar year next following that in which this Protocol enters into force;

(iv) in respect of requests made under Article 26 (Exchange of information), for information that relates to any year of assessment or financial year beginning on or after 1st April in the calendar year next following that in which this Protocol enters into force.

## ARTICLE XIX

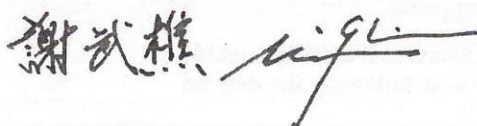
This Protocol, which shall form an integral part of the Agreement, shall remain in force as long as the Agreement remains in force and shall apply as long as the Agreement itself is applicable.



In witness where of the undersigned, duly authorised thereto, have signed this Protocol.

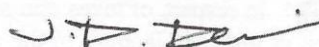
Done in duplicate at London this 11<sup>th</sup> day of August 2021 and  
at Taipei this 19<sup>th</sup> day of August 2021 in the Chinese and  
English languages, both texts being equally authentic. In the case of any divergence of  
meaning between the two texts, the English text shall prevail.

For the Taipei Representative Office in the  
United Kingdom

Handwritten signature of Wu-Chiao Hsieh in black ink, featuring stylized Chinese characters and a cursive flourish.

Wu-Chiao Hsieh  
Representative, Taipei Representative Office in  
the United Kingdom

For the British Office Taipei

Handwritten signature of John Dennis in black ink, appearing as a cursive 'J.D. Dennis'.

John Dennis  
Representative, British Office Taipei