AGREEMENT
BETWEEN
THE ASSOCIATION OF EAST ASIAN RELATIONS
AND THE INTERCHANGE ASSOCIATION
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

The Association of East Asian Relations and the Interchange Association,

Having regard to paragraph 3 of the Arrangement between the Association of East Asian Relations and the Interchange Association for the Establishment of the Respective Overseas Offices of 26th December 1972,

Shall cooperate with each other to obtain necessary consent of the authorities concerned of the respective Territories with a view to carrying out the matters as contained in Articles 1 through 29 below:

Article 1
PERSONS COVERED

1. This Agreement shall apply to persons who are residents of one or both of the Territories.

2. For the purposes of this Agreement, income derived by or through an entity or arrangement that is established in either Territory and that is treated as wholly or partly fiscally transparent under the tax law of either Territory shall be considered to be income of a resident of a Territory but only to the extent that the income is treated, for purposes of taxation by that Territory, as the income of a resident of that Territory. In no case shall the provisions of this paragraph be construed so as to restrict in any way a Territory's right to tax the residents of that Territory. For the purposes of this paragraph, the term "fiscally transparent" means situations where, under the tax law of a Territory, income or part thereof of an entity or arrangement is not taxed at the level of the entity or arrangement but at the level of the persons who have an interest in that entity or arrangement.

Article 2
TAXES COVERED

1. The existing taxes to which this Agreement shall apply are:

(a) in the case of Japan:

(i) the income tax;

(ii) the corporation tax;

(iii) the special income tax for reconstruction;

(iv) the local corporation tax;

(v) the local inhabitant taxes; and

(b) in the case of Taiwan:

(i) the profit-seeking enterprise income tax;

(ii) the individual consolidated income tax;

(iii) the income basic tax;

including the surcharges levied thereon.

2. This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Territories shall notify each other of any significant changes that have been made in their taxation laws in accordance with Article 25.

Article 3
GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

(a) the term "Territory" means a tax territory in which the taxation laws administered by the Ministry of Finance of Japan or the Ministry of Finance of Taiwan, as the case may be, are applied. The terms "other Territory" and "Territories" shall be construed accordingly;

(b) the term "person" includes an individual, a company and any other body of persons;

(c) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

(d) the terms "enterprise of a Territory" and "enterprise of the other Territory" mean respectively an enterprise carried on by a resident of a Territory and an enterprise carried on by a resident of the other Territory;

(e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Territory, except when the ship or aircraft is operated solely between places in the other Territory;

(f) the term "competent authority" means:

(i) in the case of Japan, the Minister of Finance or his authorised representative;

(ii) in the case of Taiwan, the Minister of Finance or his authorised representative; and

(g) the term "national or citizen", in relation to a Territory, means:

(i) any individual who:

(aa) in the case of Japan, is in a family register of Japan in accordance with the relevant laws of Japan;

(bb) in the case of Taiwan, is entitled to possess a passport of Taiwan;

(ii) any legal person, partnership or association deriving its status as such from the laws in force in that Territory.

2. As regards the application of this Agreement at any time by a Territory, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the laws of that Territory for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that Territory prevailing over a meaning given to the term under other laws of that Territory.

Article 4
RESIDENT

1. For the purposes of this Agreement, the term "resident of a Territory" means any person who, under the laws of that Territory, is liable to tax therein by reason of his domicile, residence, place of management, place of head or main office, place of incorporation or any other criterion of a similar nature, and also includes the administrative authority of that Territory or any political subdivision or local authority thereof.

2. A person is not a resident of a Territory for the purposes of this Agreement if that person is liable to tax in that Territory in respect only of income from sources in that Territory. However, this provision shall not apply to individuals who are residents of Taiwan under the taxation laws of Taiwan, as long as they are liable to tax only in respect of income from sources in Taiwan provided that they are not required to include their overseas income in the basic income in accordance with the Income Basic Tax Act of Taiwan.

3. Where by reason of the provisions of paragraphs 1 and 2 an individual is a resident of both Territories, then his status shall be determined as follows:

(a) he shall be deemed to be a resident only of the Territory in which he has a permanent home available to him; if he has a permanent home available to him in both Territories, he shall be deemed to be a resident only of the Territory with which his personal and economic relations are closer (centre of vital interests);

(b) if the Territory in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Territory, he shall be deemed to be a resident only of the Territory in which he has an habitual abode;

(c) if he has an habitual abode in both Territories or in neither of them, he shall be deemed to be a resident only of the Territory of which he is a national or citizen.

Where his status cannot be determined in accordance with the provisions of subparagraphs (a) to (c), he shall not be entitled to any reduction in or exemption from tax provided for in this Agreement.

4. Where by reason of the provisions of paragraphs 1 and 2 a person other than an individual is a resident of both Territories, then it shall be deemed to be a resident only of the Territory in which its place of head or main office is situated.

Article 5
PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

(a) a place of management;

(b) a branch;

(c) an office;

(d) a factory;

(e) a workshop, and

(f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. The term "permanent establishment" also encompasses:

(a) a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only if such site, project or activities last more than six months;

(b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel or persons engaged by the enterprise for such purpose, but only if activities of that nature continue (for the same or a connected project) within a Territory for a period or periods aggregating more than 183 days in any twelve-month period commencing or ending in the taxable year concerned.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

(a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

(b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

(c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

(d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;

(e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;

(f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Territory an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that Territory in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.

6. An enterprise shall not be deemed to have a permanent establishment in a Territory merely because it carries on business in that Territory through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

7. The fact that a company which is a resident of a Territory controls or is controlled by a company which is a resident of the other Territory, or which carries on business in that other Territory (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 6
INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Territory from immovable property (including income from agriculture or forestry) situated in the other Territory may be taxed in that other Territory.

2. The term "immovable property" shall have the meaning which it has under the laws of the Territory in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

Article 7
BUSINESS PROFITS

1. The profits of an enterprise of a Territory shall be taxable only in that Territory unless the enterprise carries on business in the other Territory through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in that other Territory but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Territory carries on business in the other Territory through a permanent establishment situated therein, there shall in each Territory be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Territory in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Territory to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Territory from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs of this Article, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 8
SHIPPING AND AIR TRANSPORT

1. Profits from the operation of ships or aircraft in international traffic carried on by an enterprise of a Territory shall be taxable only in that Territory.

2. Notwithstanding the provisions of Article 2, where an enterprise of a Territory carries on the operation of ships or aircraft in international traffic, that enterprise, if an enterprise of Taiwan, shall be exempt from the enterprise tax of Japan, and, if an enterprise of Japan, shall be exempt from any tax similar to the enterprise tax of Japan which may hereafter be imposed in Taiwan.

3. The provisions of the preceding paragraphs of this Article shall also apply to profits from the participation in a pool, a joint business or an international operating agency, but only to so much of the profits so derived as is attributable to the participant in proportion to its share in the joint operation.

Article 9
ASSOCIATED ENTERPRISES

1. Where

   (a) an enterprise of a Territory participates directly or indirectly in the management, control or capital of an enterprise of the other Territory, or

   (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Territory and an enterprise of the other Territory,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Territory includes, in accordance with the provisions of paragraph 1, in the profits of an enterprise of that Territory - and taxes accordingly - profits on which an enterprise of the other Territory has been charged to tax in that other Territory and that other Territory agrees that the profits so included are profits which would have accrued to the enterprise of the first-mentioned Territory if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Territory shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Territories shall if necessary consult each other in accordance with Articles 24 and 25.

Article 10
DIVIDENDS

1. Dividends paid by a company which is a resident of a Territory to a resident of the other Territory may be taxed in that other Territory.

2. 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, the tax so charged shall not exceed 10 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.

3. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income which is subjected to the same taxation treatment as income from shares by the laws of the Territory of which the company making the distribution is a resident.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Territory, carries on business in the other Territory of which the company paying the dividends is a resident through a permanent establishment situated therein, or performs in that other Territory independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or 14, as the case may be, shall apply.

5. Where a company which is a resident of a Territory derives profits or income from the other Territory, that other Territory may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other Territory or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or fixed base situated in that other Territory, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other Territory.

Article 11
INTEREST

1. Interest arising in a Territory and paid to a resident of the other Territory may be taxed in that other Territory.

2. However, such interest may also be taxed in the Territory in which it arises and according to the laws of that Territory, but if the beneficial owner of the interest is a resident of the other Territory, the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Territory shall be taxable only in the other Territory if:

(a) the interest is beneficially owned by the administrative authority of that other Territory, a political subdivision or local authority thereof, the central bank of that other Territory or any financial institution which aims at promoting export and is wholly owned by the administrative authority of that other Territory or a political subdivision or local authority thereof;

(b) the interest is beneficially owned by a resident of that other Territory with respect to debt-claims guaranteed, insured or indirectly financed by any financial institution which aims at promoting export and is wholly owned by the administrative authority of that other Territory or a political subdivision or local authority thereof.

4. For the purposes of paragraph 3, the terms "the central bank" and "financial institution which aims at promoting export and is wholly owned by the administrative authority of that other Territory or a political subdivision or local authority thereof" mean:

(a) in the case of Japan:

(i) the Bank of Japan;

(ii) the Japan Bank for International Cooperation;

(iii) the Nippon Export and Investment Insurance;

(b) in the case of Taiwan:

(i) the Central Bank;

(ii) the Export-Import Bank; and

(c) such other similar financial institution the capital of which is wholly owned by the administrative authority of a Territory or a political subdivision or local authority thereof as may be agreed upon from time to time between the Association of East Asian Relations and the Interchange Association.

5. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures, and all other income that is subjected to the same taxation treatment as income from money lent by the tax laws of the Territory in which the income arises. Income dealt with in Article 10, penalty charges for late payment and income from debt-claims arising as a part of the sale on credit of equipment, merchandise or service shall not be regarded as interest for the purposes of this Article.

6. The provisions of paragraphs 1, 2 and 3 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 14, as the case may be, shall apply.

7. Interest shall be deemed to arise in a Territory when the payer is a resident of that Territory. Where, however, the person paying the interest, whether he is a resident of a Territory or not, has in a Territory a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the Territory in which the permanent establishment or fixed base is situated.

8. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Territory, due regard being had to the other provisions of this Agreement.

Article 12
ROYALTIES

1. Royalties arising in a Territory and paid to a resident of the other Territory may be taxed in that other Territory.

2. However, such royalties may also be taxed in the Territory in which they arise and according to the laws of that Territory, but if the beneficial owner of the royalties is a resident of the other Territory, the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and films or tapes for television or radio broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Territory, carries on business in the other Territory in which the royalties arise through a permanent establishment situated therein, or performs in that other Territory independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Territory when the payer is a resident of that Territory. Where, however, the person paying the royalties, whether he is a resident of a Territory or not, has in a Territory a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the Territory in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Territory, due regard being had to the other provisions of this Agreement.

Article 13
CAPITAL GAINS

1. Gains derived by a resident of a Territory from the alienation of immovable property referred to in Article 6 and situated in the other Territory may be taxed in that other Territory.

2. Gains from the alienation of any property, other than immovable property, forming part of the business property of a permanent establishment which an enterprise of a Territory has in the other Territory or of any property, other than immovable property, pertaining to a fixed base available to a resident of a Territory in the other Territory for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other Territory.

3. Gains derived by an enterprise of a Territory from the alienation of ships or aircraft operated by that enterprise in international traffic or any property, other than immovable property, pertaining to the operation of such ships or aircraft shall be taxable only in that Territory.

4. Gains derived by a resident of a Territory from the alienation of shares in a company or of interests in a partnership or trust deriving at least 50 per cent of the value of its property directly or indirectly from immovable property referred to in Article 6 and situated in the other Territory may be taxed in that other Territory.

5. Gains from the alienation of any property other than that referred to in the preceding paragraphs of this Article shall be taxable only in the Territory of which the alienator is a resident.

Article 14
INDEPENDENT PERSONAL SERVICES

1. Income derived by a resident of a Territory in respect of professional services or other activities of an independent character shall be taxable only in that Territory except in the following circumstances, when such income may also be taxed in the other Territory:

(a) if he has a fixed base regularly available to him in the other Territory for the purpose of performing his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in that other Territory; or

(b) if his stay in the Territory is for a period or periods amounting to or exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the calendar year concerned; in that case, only so much of the income as is derived from his activities performed in that other Territory may be taxed in that other Territory.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15
DEPENDENT PERSONAL SERVICES

1. Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Territory in respect of an employment shall be taxable only in that Territory unless the employment is exercised in the other Territory. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Territory.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Territory in respect of an employment exercised in the other Territory shall be taxable only in the first-mentioned Territory if:

(a) the recipient is present in that other Territory for a period or periods not exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the calendar year concerned, and

(b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other Territory, and

(c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in that other Territory.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Territory may be taxed in that Territory.

Article 16
DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident of a Territory in his capacity as a member of the board of directors of a company which is a resident of the other Territory may be taxed in that other Territory.

Article 17
ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Territory as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from his personal activities as such exercised in the other Territory, may be taxed in that other Territory.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in his capacity as such accrues not to the entertainer or sportsperson himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Territory in which the activities of the entertainer or sportsperson are exercised.

Article 18
PENSIONS

Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration arising in a Territory and paid to a resident of the other Territory may be taxed in the first-mentioned Territory.

Article 19
PUBLIC SERVICE

1. (a) Salaries, wages and other similar remuneration paid by the administrative authority of a Territory or a political subdivision or local authority thereof to an individual in respect of services rendered to that administrative authority or political subdivision or local authority shall be taxable only in that Territory.

(b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Territory if the services are rendered in that other Territory and the individual is a resident of that other Territory who:

(i) is a national or citizen of that other Territory; or

(ii) did not become a resident of that other Territory solely for the purpose of rendering the services.

2. (a) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds which are created by or to which contributions are made by, the administrative authority of a Territory or a political subdivision or local authority thereof to an individual in respect of services rendered to that administrative authority or political subdivision or local authority shall be taxable only in that Territory.

(b) However, such pensions and other similar remuneration shall be taxable only in the other Territory if the individual is a resident of, and a national or citizen of, that other Territory.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by the administrative authority of a Territory or a political subdivision or local authority thereof.

Article 20
STUDENTS

Payments which a student or business apprentice who is or was immediately before visiting a Territory a resident of the other Territory and who is present in the first-mentioned Territory solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in the first-mentioned Territory, provided that such payments arise from sources outside the first-mentioned Territory. The exemption provided by this Article shall apply to a business apprentice only for a period not exceeding two years from the date on which he first begins his training in the first-mentioned Territory.

Article 21
OTHER INCOME

1. Items of income of a resident of a Territory, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that Territory.

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Territory, carries on business in the other Territory through a permanent establishment situated therein, or performs in that other Territory independent personal service from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or 14, as the case may be, shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, items of income of a resident of a Territory not dealt with in the foregoing Articles of this Agreement and arising in the other Territory may also be taxed in that other Territory.

Article 22
ELIMINATION OF DOUBLE TAXATION

1. Subject to the provisions of the laws of Japan regarding the allowance as a credit against tax referred to in paragraph 1 (a) of Article 2 (hereinafter referred to as the "Japanese tax") of tax payable outside Japan, where a resident of Japan derives income from Taiwan which may be taxed in Taiwan in accordance with the provisions of this Agreement, the amount of tax payable in Taiwan in respect of that income shall be allowed as a credit against the Japanese tax on that resident. The amount of credit, however, shall not exceed the amount of the Japanese tax which is appropriate to that income.

2. Subject to the provisions of the laws of Taiwan, where a resident of Taiwan derives income from Japan, the amount of tax on that income paid in Japan (but excluding, in the case of a dividend, tax paid in respect of the profits out of which the dividend is paid) and in accordance with the provisions of this Agreement, shall be credited against the tax levied in Taiwan imposed on that resident. The amount of credit, however, shall not exceed the amount of the tax in Taiwan on that income computed in accordance with its taxation laws and regulations.

Article 23
NON-DISCRIMINATION

1. Nationals or citizens of a Territory shall not be subjected in the other Territory to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals or citizens of that other Territory in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Territories.

2. The taxation on a permanent establishment which an enterprise of a Territory has in the other Territory shall not be less favourably levied in that other Territory than the taxation levied on enterprises of that other Territory carrying on the same activities. This provision shall not be construed as obliging a Territory to grant to residents of the other Territory any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9, paragraph 8 of Article 11, or paragraph 6 of Article 12, apply, interest, royalties and other disbursements paid by an enterprise of a Territory to a resident of the other Territory shall, for the purposes 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.

4. Enterprises of a Territory, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Territory shall not be subjected in the first-mentioned Territory to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned Territory are or may be subjected.

5. The provisions of this Article shall apply to taxes which are the subject of this Agreement.

Article 24
MUTUAL AGREEMENT PROCEDURE

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 law of those Territories, present his case to the competent authority of the Territory of which he is a resident or, if his case comes under paragraph 1 of Article 23, to that of the Territory of which he is a national or citizen. 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 the provisions of this Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the 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.

Article 25
EXCHANGE OF INFORMATION

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 the law of the respective Territories 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 law of the respective Territories and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement in respect of, or 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 and shall not use the information for the purposes of criminal tax matters. They may disclose the information in public court proceedings or in judicial decisions.

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; or

(d) to provide information that would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:

(i) produced for the purposes of seeking or providing legal advice; or

(ii) produced for the purposes of use in existing or contemplated legal proceedings.

Article 26
LIMITATION OF RELIEF

Notwithstanding the provisions of any other Article of this Agreement, a resident of a Territory shall not receive the benefit of any reduction in or exemption from tax provided for in the Agreement in the other Territory if the conduct of operations by such resident or a person connected with such resident had for the main purpose or one of the main purposes to obtain the benefit of the Agreement.

Article 27
RECIPROCITY

A Territory is not obliged to grant the benefit of any reduction in or exemption from tax provided for in this Agreement to a resident of the other Territory following the finding of the non-application of equivalent benefit provided for in the Agreement in that other Territory.

Article 28
ENTRY INTO FORCE

1. The Association of East Asian Relations and the Interchange Association shall notify each other in writing about the completion of the procedures required for the entry into force of this Agreement in their respective Territories. The Agreement shall enter into force on the date on which the later of these written notifications is received.

2. This Agreement shall have effect:

   (a) in the case of Japan:

      (i) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after 1st January of the calendar year next following the year in which the Agreement enters into force;

      (ii) with respect to taxes not levied on the basis of a taxable year, for taxes levied on or after 1st January of the calendar year next following the year in which the Agreement enters into force;

(b) in the case of Taiwan:

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

(ii) in respect of taxes on income which are not withheld at source, to the income for any taxable year beginning on or after 1st January of the calendar year next following the year in which the Agreement enters into force; and

(c) in respect of Article 25, to information that relates to taxes for taxable years beginning, or taxes levied, on or after 1st January of the calendar year next following the year in which the Agreement enters into force.

Article 29
TERMINATION

1. This Agreement shall remain in force until terminated by either of the Association of East Asian Relations and the Interchange Association. Either Association may terminate the Agreement by giving notice of termination at least six months before the end of any calendar year beginning after the expiration of a period of five years from the date of the entry into force of the Agreement.

2. This Agreement shall cease to have effect:

(a) in the case of Japan:

(i) with respect to taxes levied on the basis of a taxable year, for taxes for any taxable years beginning on or after 1st January of the calendar year next following the year in which the notice of termination is given;

(ii) with respect to taxes not levied on the basis of a taxable year, for taxes levied on or after 1st January of the calendar year next following the year in which the notice of termination is given; and

(b) in the case of Taiwan:

(i) in respect of taxes withheld at source, to the income payable on or after 1st January of the calendar year next following the year in which the notice of termination is given;

(ii) in respect of taxes on income which are not withheld at source, to the income for any taxable year beginning on or after 1st January of the calendar year next following the year in which the notice of termination is given.

This Agreement has been made in the English language.

In witness whereof the representative of the Association of East Asian Relations and the representative of the Interchange Association signed this Agreement in Tokyo, on November 26, 2015.

FOR THE ASSOCIATION OF EAST ASIAN RELATIONS	FOR THE INTERCHANGE ASSOCIATION
LEE Chia-chin	OHASHI Mitsuo
Chairman	Chairman

亞東關係協會與公益財團法人交流協會

避免所得稅雙重課稅及防杜逃稅協定(中譯本)

亞東關係協會與公益財團法人交流協會，
鑑於公元一九七二年十二月二十六日簽訂之「亞東關係協會與財團法人交流協會互設駐外辦事處協議書」第三條規定，
應相互合作獲致各自領域相關機關必要之同意，以實施下列第一條至第二十九條規範事項：

第一條　適用之人

一、本協定適用於具有一方或雙方領域居住者身分之人。

二、基於本協定之目的，設立於任一方領域之實體或安排取得或經由其取得之所得，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為其居住者之所得範圍內，應認定係該一方領域之居住者取得之所得。本項規定不得解釋為限制一方領域對其居住者課稅之權利。本項所稱透視課稅，指依一方領域稅法規定，一實體或安排取得之所得或部分所得，未於該實體或安排階段課稅，而於持有該實體或安排權益之人階段課稅。

第二條　適用之租稅

一、本協定所適用之現行租稅：

(一)在日本：

1. 所得稅。

2. 公司稅。

3. 特別重建所得稅。

4. 地方公司稅。

5. 地方住民稅。

(二)在臺灣：

1. 營利事業所得稅。

2. 個人綜合所得稅。

3. 所得基本稅額。

包含對該等租稅所課徵之附加稅。

二、本協定亦適用於協定簽署日以後新開徵或替代現行租稅，其與現行租稅相同或實質類似之任何租稅。雙方領域之主管機關對於其稅法之重大修訂，應依據第二十五條規定相互通知。

第三條　一般定義

一、 除上下文另有規定外，本協定稱：

(一)「領域」，視情況指日本財政部或臺灣財政部主管之稅法所適用之租稅領域，「他方領域」及「雙方領域」亦同。

(二)「人」，包括個人、公司及其他任何人之集合體。

(三)「公司」，指法人或基於租稅目的視同法人之任何實體。

(四)「一方領域之企業」及「他方領域之企業」，分別指由一方領域之居住者所經營之企業及他方領域之居住者所經營之企業。

(五)「國際運輸」，指一方領域之企業以船舶或航空器所經營之運輸業務。但該船舶或航空器僅於他方領域境內經營者，不在此限。

(六)「主管機關」：

1. 在日本，指財政部部長或其授權之代表。
2. 在臺灣，指財政部部長或其授權之代表。

(七)一方領域之「國民或公民」，指

1. 任何個人：
   (1)在日本，指依日本相關法律規定有戶籍登記者。
   (2)在臺灣，指有資格持有臺灣護照者。

2. 依該領域現行法律規定取得其身分之任何法人、合夥組織或社團。

二、本協定於一方領域適用時，未於本協定界定之任何名詞，除上下文另有規定外，依本協定適用租稅當時之法律規定辦理，該領域稅法之規定應優先於該領域其他法律之規定。

第四條　居住者

一、 本協定稱「一方領域之居住者」，指依該領域法律規定，因住

所、居所、管理處所、總機構或主要辦公室所在地、設立登記地或其他類似標準而負有納稅義務之人，包括該領域行政機關、其所屬行政區或地方機關。

二、 僅因有源自一方領域之所得而負該領域納稅義務之人，非為本協定所稱一方領域之居住者。但臺灣稅法規定之臺灣居住者個人，依所得基本稅額條例規定不須將海外所得計入基本所得額，僅就源自臺灣之所得負納稅義務者，不適用前段規定。

三、個人依前項規定，如同為雙方領域之居住者，其身分決定如下：

(一)於一方領域內有永久住所，視其為該領域之居住者；如於雙方領域內均有永久住所，視其為與其個人及經濟利益較為密切之領域之居住者（主要利益中心）。

(二)如主要利益中心所在地領域無法確定，或於雙方領域內均無永久住所，視其為有經常居所之領域之居住者。

(三)如於雙方領域內均有或均無經常居所，視其為具有國民或公民身分之領域之居住者。

該個人無法依前述各款規定決定其身分者，不得適用本協定所定任何減稅或免稅優惠。

四、個人以外之人依第一項及第二項規定，如同為雙方領域之居住者，視其為總機構或主要辦公室所在地領域之居住者。

第五條　常設機構

一、 本協定稱「常設機構」，指企業從事全部或部分營業之固定營業場所。

二、「常設機構」包括：

(一)管理處。
(二)分支機構。
(三)辦事處。
(四)工廠。
(五)工作場所。
(六)礦場、油井或氣井、採石場或任何其他天然資源開採場所。

三、「常設機構」亦包括：
(一)建築工地、營建、裝配或安裝工程或相關監督活動持續超過六個月者。
(二)企業透過其員工或其他僱用之人員或其他人提供服務，包括諮詢服務，於相關課稅年度開始或結束任何十二個月期間內，在一方領域從事該等性質活動(為相同或相關計畫案)之期間持續或合計超過一百八十三天者。

四、前三項之「常設機構」，不包括下列各款：
(一)專為儲存、展示或運送屬於該企業之貨物或商品目的而使用設備。

(二)專為儲存、展示或運送目的而儲備屬於該企業之貨物或商品。

(三)專為供其他企業加工目的而儲備屬於該企業之貨物或商品。

(四)專為該企業採購貨物或商品或蒐集資訊目的所設置之固定營業場所。

(五)專為該企業從事其他具有準備或輔助性質活動目的所設置之

固定營業場所。

(六)專為從事前五款任一組合之活動所設置之固定營業場所。但以該固定營業場所之整體活動具有準備或輔助性質者為限。

五、當一人(除第六項所稱具有獨立身分之代理人外)於一方領域內代表他方領域之企業，有權以該企業名義於該一方領域內簽訂契約，並經常行使該權力，其為該企業所從事之任何活動，視該企業於該一方領域有常設機構，不受第一項及第二項規定之限制。但該人經由固定營業場所僅從事前項之活動，依該項規定，該固定營業場所不視為常設機構。

六、企業僅透過經紀人、一般佣金代理商或其他具有獨立身分之代理人，以其通常之營業方式，於一方領域內從事營業者，不得視該企業於該領域有常設機構。

七、一方領域之居住者公司，控制或受控於他方領域之居住者公司或於他方領域內從事營業之公司(不論其是否透過常設機構或其他方式)，均不得就此事實認定任一公司為另一公司之常設機構。

第六條 不動產所得

一、一方領域之居住者取得位於他方領域內之不動產所產生之所得(包括農業或林業所得)，他方領域得予課稅。

二、稱「不動產」，應具有財產所在地領域法律規定之含義，在任何情況下皆應包括附著於不動產之財產、供農林業使用之牲畜及設備、適用與地產有關一般法律規定之權利、不動產收益權，及有

權取得因開採或有權開採礦產、水資源與其他天然資源所給付變動或固定報酬之權利。船舶、小艇及航空器不視為不動產。

三、直接使用、出租或以其他任何方式使用不動產所取得之所得，應適用第一項規定。

四、由企業之不動產及供執行業務使用之不動產所產生之所得，亦適用第一項及第三項規定。

第七條　營業利潤

一、一方領域之企業，除經由其於他方領域內之常設機構從事營業外，其利潤僅由該一方領域課稅。該企業如經由其於他方領域內之常設機構從事營業，他方領域得就該企業之利潤課稅，但以歸屬於該常設機構之利潤為限。

二、除第三項規定外，一方領域之企業經由其於他方領域內之常設機構從事營業，各領域歸屬該常設機構之利潤，應與該常設機構為一區隔及分離之企業，於相同或類似條件下從事相同或類似活動，並以完全獨立之方式與該常設機構所屬企業從事交易時，所應獲得之利潤相同。

三、計算常設機構之利潤時，應准予減除該常設機構為營業目的而發生之費用，包括行政及一般管理費用，不論該費用係於常設機構所在地領域或他處發生。

四、一方領域慣例依企業全部利潤按比例分配予各部門利潤之原則，

計算應歸屬於常設機構之利潤者，不得依第二項規定排除該一方領域之分配慣例。但採用該分配方法所獲致之結果，應與本條所定之原則相符。

五、常設機構僅為該企業採購貨物或商品，不得對該常設機構歸屬利潤。

六、前五項有關常設機構利潤之歸屬，除有正當且充分理由者外，每年應採用相同方法決定之。

七、利潤中如包含本協定其他條文規定之所得項目，各該條文之規定，應不受本條規定之影響。

第八條 海空運輸

一、一方領域之企業從事以船舶或航空器經營國際運輸業務之利潤，僅由該一方領域課稅。

二、一方領域之企業以船舶或航空器經營國際運輸業務，其為臺灣企業者，應免徵日本事業稅；其為日本企業者，應免徵日後臺灣所徵收類似日本事業稅之任何租稅，不受第二條規定之限制。

三、參與聯營、合資企業或國際營運機構之利潤，亦適用前二項規定。但以歸屬於參與聯合營運之比例所取得之利潤為限。

第九條　關係企業

一、兩企業間有下列情事之一，於其商業或財務關係上所訂定之條件，異於雙方為獨立企業所為，其任何應歸屬其中一企業之利潤因該等條件而未歸屬於該企業者，得計入該企業之利潤，並予以課稅：

(一)一方領域之企業直接或間接參與他方領域企業之管理、控制或資本。

(二)相同之人直接或間接參與一方領域之企業及他方領域企業之管理、控制或資本。

二、一方領域依前項規定，將業經他方領域課稅之他方領域企業之利潤，調整為該一方領域企業之利潤並予以課稅，如該他方領域同意該項調整之利潤係按該兩企業間所訂定之條件與互為獨立企業所訂定之相同條件而歸屬於該一方領域企業之利潤，該他方領域應就該調整之利潤所課徵之稅額作適當調整。在決定此項調整時，應考量本協定其他條文之規定，如有必要，雙方領域之主管機關應依據第二十四條及第二十五條規定相互諮商。

第十條　股利

一、一方領域之居住者公司給付他方領域之居住者之股利，他方領域得予課稅。

二、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，其課徵之稅額，不得超過股利總額之百分之十。

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。

三、本條稱「股利」，指自股份或其他非屬債權而得參與利潤分配之權利所取得之所得，及依分配股利之公司居住地領域稅法規定，

與股份所得課徵相同租稅之所得。

四、股利受益所有人如為一方領域之居住者，於給付股利公司為居住者之他方領域內，經由其於他方領域內之常設機構從事營業或於該領域內之固定處所執行業務，且與股利有關之股份持有與該常設機構或固定處所有實際關聯時，不適用第一項及第二項規定，而視情況適用第七條或第十四條規定。

五、一方領域之居住者公司自他方領域取得利潤或所得，其所給付之股利或其未分配盈餘，即使全部或部分來自他方領域之利潤或所得，他方領域不得對該給付之股利或未分配盈餘課稅。但該股利係給付予他方領域之居住者，或與該股利有關之股份持有與他方領域內之常設機構或固定處所有實際關聯者，不在此限。

第十一條　利息

一、源自一方領域而給付他方領域居住者之利息，他方領域得予課稅。

二、前項利息來源地領域亦得依該領域之法律規定，對該項利息課稅。但利息之受益所有人如為他方領域之居住者，其課徵之稅額不得超過利息總額之百分之十。

三、源自一方領域之利息，符合下列規定之一者，應僅由他方領域課稅，不適用前項規定：

(一)他方領域之行政機關、其所屬行政區或地方機關、中央銀行或任何以促進外銷為目的且由該他方領域之行政機關、其所屬行政區或地方機關完全持有之金融機構受益所有之利息。

(二)任何以促進外銷為目的且由該他方領域之行政機關、其所屬行政區或地方機關完全持有之金融機構所保證、保險或間接融資之債權相關，且由該他方領域居住者受益所有之利息。

四、前項所稱「中央銀行」及「以促進外銷為目的且由該他方領域之行政機關、其所屬行政區或地方機關完全持有之金融機構」指：

(一)在日本：

1. 日本銀行。
2. 日本國際協力銀行。
3. 日本貿易保險。

(二)在臺灣：

1. 中央銀行。
2. 輸出入銀行。

(三)資本由一方領域之行政機關、其所屬行政區或地方機關完全持有之其他類似金融機構，經亞東關係協會及公益財團法人交流協會同意者。

五、本條稱「利息」，指由各種債權所孳生之所得，不論有無抵押擔保及是否有權參與債務人利潤之分配，尤指政府債券之所得及債券或信用債券之所得，包括附屬於該等債券之溢價收入及獎金，及依所得來源地領域之稅法規定與金錢借貸之所得課徵相同租稅之其他所得。但第十條規範之所得、延遲給付之違約金及構成賒銷設備、商品或服務價款一部分之債權所得，非屬本條所稱利息。

六、利息受益所有人如為一方領域之居住者，經由其於利息來源之他

方領域內之常設機構從事營業或他方領域內之固定處所執行業務，且與該利息給付有關之債權與該常設機構或固定處所有實際關聯時，不適用第一項至第三項規定，而視情況適用第七條或第十四條規定。

七、由一方領域居住者所給付之利息，視為源自該領域。但利息給付人如於一方領域內有常設機構或固定處所，而與該利息之給付有關債務之發生與該常設機構或固定處所有關聯，且該利息係由該常設機構或固定處所負擔者，不論該利息給付人是否為該一方領域之居住者，該利息視為源自該常設機構或固定處所所在地領域。

八、利息給付人與受益所有人間，或上述二者與其他人間有特殊關係，其債權有關之利息數額，超過利息給付人與受益所有人在無上述特殊關係下所同意之數額，本條規定應僅適用於後者之數額。在此情形下，各領域應考量本協定之其他規定，依其法律對此項超額給付課稅。

第十二條　權利金

一、源自一方領域而給付他方領域居住者之權利金，他方領域得予課稅。

二、前項權利金來源地領域亦得依其法律規定，對該項權利金課稅。但權利金之受益所有人如為他方領域之居住者，其課徵之稅額不得超過權利金總額之百分之十。

三、本條稱「權利金」，指使用或有權使用文學、藝術或科學作品之

任何著作權(包括電影影片及供電視或廣播使用之影片或錄音帶)、任何專利權、商標權、設計或模型、計畫、秘密配方或製造程序，或有關工業、商業或科學經驗之資訊，所取得作為對價之任何方式之給付。

四、權利金受益所有人如為一方領域之居住者，經由其於權利金來源之他方領域內之常設機構從事營業或他方領域內之固定處所執行業務，且與權利金給付有關之權利或財產與該常設機構或固定處所有實際關聯時，不適用第一項及第二項規定，而視情況適用第七條或第十四條規定。

五、由一方領域之居住者給付之權利金，視為源自該領域。但權利金給付人如於一方領域內有常設機構或固定處所，而權利金給付義務之發生與該常設機構或固定處所有關聯，且該權利金係由該常設機構或固定處所負擔者，不論該權利金給付人是否為一方領域之居住者，該權利金視為源自該常設機構或固定處所所在地領域。

六、權利金給付人與受益所有人間，或上述二者與其他人間有特殊關係，考量為使用、權利或資訊所給付之權利金數額，超過權利金給付人與受益所有人在無上述特殊關係下所同意之數額，本條規定應僅適用於後者之數額。在此情形下，各領域應考量本協定之其他規定，依其法律對此項超額給付課稅。

第十三條　財產交易所得

一、一方領域之居住者轉讓位於他方領域內合於第六條所稱不動產而取得之利得，他方領域得予課稅。

二、一方領域之企業轉讓其於他方領域內常設機構營業資產中之不動產以外任何財產而取得之利得，或一方領域之居住者轉讓其於他方領域內執行業務固定處所之不動產以外任何財產而取得之利得，包括轉讓該常設機構（單獨或連同整個企業）或固定處所而取得之利得，他方領域得予課稅。

三、一方領域之企業轉讓其經營國際運輸業務之船舶或航空器，或附屬於該等船舶或航空器營運之不動產以外任何財產而取得之利得，僅由該領域課稅。

四、一方領域之居住者轉讓公司之股份或合夥或信託之權益，如該股份或權益百分之五十以上之財產價值直接或間接來自位於他方領域內合於第六條所稱之不動產，其取得之利得，他方領域得予課稅。

五、轉讓前四項以外之任何財產而取得之利得，僅由該轉讓人為居住者之領域課稅。

第十四條　執行業務

一、一方領域之居住者因執行業務或其他具有獨立性質活動而取得之所得，僅由該一方領域課稅。但有下列情形之一者，他方領域亦得課稅：

(一)該居住者為執行該等活動而於他方領域內設有固定處所，他方領域僅得就歸屬於該固定處所之所得課稅。

(二)該居住者於相關曆年度中開始或結束之任何十二個月期間內，於他方領域持續居留或合計居留期間達一百八十三天，他方領域僅得就該居住者於其領域內執行該等活動而取得之所

得課稅。

二、所稱「執行業務」，包括具有獨立性質之科學、文學、藝術、教育或教學等活動，與醫師、律師、工程師、建築師、牙醫師及會計師等獨立性質之活動。

第十五條　受僱所得

一、除第十六條、第十八條及第十九條規定外，一方領域之居住者因受僱而取得之薪津、工資及其他類似報酬，除其勞務係於他方領域提供者外，應僅由該一方領域課稅。前述受僱勞務如於他方領域內提供，他方領域得對該項勞務取得之報酬課稅。

二、一方領域之居住者於他方領域內提供勞務而取得之報酬，符合下列各款規定者，應僅由該一方領域課稅，不受前項規定之限制：

(一)該所得人於相關曆年度中開始或結束之任何十二個月期間內，於他方領域持續居留或合計居留期間不超過一百八十三天。

(二)該項報酬由非為他方領域居住者之雇主所給付或代表雇主給付。

(三)該項報酬非由該雇主於他方領域內之常設機構或固定處所負擔。

三、因受僱於一方領域之企業經營國際運輸業務之船舶或航空器上提供勞務而取得之報酬，得由該一方領域課稅，不受前二項規定之限制。

第十六條　董事報酬

一方領域之居住者因擔任他方領域之居住者公司董事會之董事職務而取得之董事報酬及其他類似給付，他方領域得予課稅。

第十七條　表演人及運動員

一、一方領域之居住者為表演人，如戲劇、電影、廣播或電視演藝人員或音樂家，或為運動員，在他方領域內從事個人活動而取得之所得，他方領域得予課稅，不受第十四條及第十五條規定之限制。

二、表演人或運動員以該身分從事個人活動之所得，如不歸屬於該表演人或運動員本人而歸屬於其他人，該表演人或運動員活動舉行地領域對該項所得得予課稅，不受第七條、第十四條及第十五條規定之限制。

第十八條　養老金

除第十九條第二項規定外，源於一方領域給付予他方領域居住者之養老金及其他類似報酬，得由一方領域課稅。

第十九條　公共勞務

一、(一)一方領域之行政機關、其所屬行政區或地方機關給付予為該行政機關、行政區或地方機關提供勞務之個人薪津、工資及其他類似報酬，僅由該一方領域課稅。

(二)但該等勞務如係由他方領域之居住者個人於他方領域提供，且該個人符合下列條件之一者，該薪津、工資及其他類似報酬僅由他方領域課稅：

1. 係他方領域之國民或公民。

2. 非專為提供上述勞務之目的而成為他方領域之居住者。

二、(一)一方領域之行政機關、其所屬行政區或地方機關，或經由其所籌設或提撥數額之基金，給付予為該行政機關、行政區或地方機關提供勞務之個人之養老金及其他類似報酬，僅由該一方領域課稅，不受前項之限制。

(二)但如該個人係他方領域之居住者，且為他方領域之國民或公民，該養老金及其他類似報酬僅由他方領域課稅。

三、為一方領域之行政機關、其所屬行政區或地方機關所經營之事業提供勞務而取得之薪津、工資、養老金及其他類似報酬，應適用第十五條至第十八條規定。

第二十條　學生

學生或企業見習生專為教育或訓練目的而於一方領域停留，且於訪問該一方領域期間或於訪問前際為他方領域之居住者，其為生活、教育或訓練目的而取得源自該一方領域以外之給付，該一方領域應予免稅。本條免稅規定，僅適用於企業見習生於前者領域首次訓練始日起不超過二年之期間。

第二十一條　其他所得

一、一方領域之居住者取得非屬本協定前述各條規定之所得，不論其來源為何，僅由該領域課稅。

二、所得人如係一方領域之居住者，經由其於他方領域內之常設機構從事營業或固定處所執行業務，且與該所得給付有關之權利或財產與該常設機構或固定處所有實際關聯時，除第六條第二項定義

之不動產所產生之所得外，不適用前項規定，而視情況適用第七條或第十四條規定。

三、一方領域之居住者取得源自他方領域非屬本協定前述各條規定之所得，他方領域亦得予課稅，不受前二項規定之限制。

第二十二條　雙重課稅之消除

一、依據日本關於日本境外應納稅額得扣抵第二條第一項第一款所定租稅稅額(以下簡稱日本稅額)之法律規定，日本居住者取得源自臺灣且依據本協定規定臺灣得予課稅之所得，其於臺灣就該所得應納之稅額，應准自該居住者之日本稅額中扣抵。但扣抵之數額，不得超過日本對該所得相對課徵之日本稅額。

二、依據臺灣之法律規定，臺灣居住者取得源自日本之所得，其於日本就該所得繳納之稅額(如係股利所得，不包括用以發放該股利之利潤所繳納之稅額)符合本協定規定者，應准予扣抵臺灣對該居住者所課徵之稅額。但扣抵之數額，不得超過依臺灣稅法及相關法令規定對該所得課徵之稅額。

第二十三條　無差別待遇

一、一方領域之國民或公民於他方領域內，不應較他方領域之國民或公民於相同情況下，特別是基於居住之關係，負擔不同或較重之任何租稅或相關之要求。前段規定亦應適用於非一方領域居住者或非為雙方領域居住者之人，不受第一條規定之限制。

二、一方領域之企業於他方領域內有常設機構，他方領域對該常設機構之課稅，不應較經營相同業務之他方領域之企業作更不利課徵

。前段規定不應解釋為一方領域基於婚姻狀況或家庭責任而給予其居住者個人免稅額、租稅優惠或減免稅規定，應同樣給予他方領域之居住者。

三、除適用第九條第一項、第十一條第八項或第十二條第六項規定外，一方領域之企業給付他方領域居住者之利息、權利金及其他款項，於計算該企業之應課稅利潤時，應與給付前者領域居住者之條件相同而准予減除。

四、一方領域之企業，其資本之全部或部分由一個或一個以上之他方領域居住者直接或間接持有或控制者，該企業在前者領域所負擔之任何租稅或相關要求，不應與前者領域之類似企業負擔或可能負擔之租稅或相關要求不同或較其為重。

五、本條規定僅適用於本協定所規定之租稅。

第二十四條　相互協議之程序

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，得向其本人之居住地領域主管機關提出申訴；如申訴案屬第二十三條第一項規定之範疇，得向其本人為國民或公民所屬領域之主管機關提出申訴，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。

第二十五條　資訊交換

一、 雙方領域之主管機關為實施本協定之規定或為雙方領域、其所屬行政區或地方機關所課徵任何租稅相關之各自領域法律之行政或執行，於不違反本協定之範圍內，應相互交換可預見之相關資訊。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、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且不得用於租稅刑事案件，但得於公開法庭之訴訟程序或司法判決中揭露之。

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、商業或專業秘密或交易方法之資訊，或其揭露將有違公共政策(公序)之資訊。

(四)提供可能洩露客戶與律師或其他經認可之法律代理人間之下列機密溝通資訊：

1. 基於尋求或提供法律建議目的而產生之資訊。
2. 基於現行或預期法律程序使用目的而產生之資訊。

第二十六條　利益限制

一方領域之居住者或與該居住者有關之人所從事之活動係以取得本協定利益為其主要目的或主要目的之一，該居住者不得享有他方領域依本協定所提供之減稅或免稅利益，不受本協定任何其他條文規定之限制。

第二十七條　互惠

一方領域發現他方領域未依本協定規定提供對等利益時，一方領域不具有提供本協定之減稅或免稅利益予他方領域居住者之義務。

第二十八條　生效

一、 亞東關係協會與公益財團法人交流協會，於各自領域完成使本協定生效之必要程序後，應以書面相互通知對方，本協定於收到後書面通知之日起生效。

二、本協定生效適用於：

(一)在日本：

1. 以課稅年度為基礎課徵之稅款，為課稅年度始於本協定生效日所屬年度之次一曆年一月一日以後之稅款。
2. 非以課稅年度為基礎課徵之稅款，為本協定生效日所屬年度之次一曆年一月一日以後課徵之稅款。

(二)在臺灣：

1. 就源扣繳稅款，為本協定生效日所屬年度之次一曆年一月一日起應付之所得。
2. 非就源扣繳之所得稅款，為課稅年度始於本協定生效日所屬年度之次一曆年一月一日以後之所得。

(三)於第二十五條之情形，為本協定生效日所屬年度之次一曆年一月一日以後開始之課稅年度或課徵之稅款相關資訊。

第二十九條　終止

一、 本協定應持續有效至亞東關係協會或公益財團法人交流協會任一方終止時止。任一協會得於本協定生效日起滿五年後開始之任一曆年年終至少六個月前發出終止通知，終止本協定。

二、 本協定終止適用於：

(一)在日本：

1. 以課稅年度為基礎課徵之稅款，為課稅年度始於終止通知發出日所屬年度之次一曆年一月一日以後之稅款。
2. 非以課稅年度為基礎課徵之稅款，為終止通知發出日所屬年度之次一曆年一月一日以後課徵之稅款。

(二)在臺灣：

1. 就源扣繳稅款，為終止通知發出日所屬年度之次一曆年一月一日起應付之所得。
2. 非就源扣繳之所得稅款，為課稅年度始於終止通知發出日所屬年度之次一曆年一月一日以後之所得。

本協定以英文繕製。

為此，亞東關係協會代表及公益財團法人交流協會代表於 2015 年 11 月 26 日在東京簽署本協定，以昭信守。

亞東關係協會代表	公益財團法人交流協會代表
李嘉進 會長	大橋光夫 會長