總統府公報

第 7874 號

中華民國 115 年 8 月 5 日（星期三）

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總統令　　中華民國 115 年 8 月 5 日
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茲公布中華民國（臺灣）政府與吐瓦魯國政府避免所得稅雙重課稅及防杜逃稅協定，自中華民國 115 年 6 月 11 日生效。

總　　　統　賴清德
行政院院長　卓榮泰

註：附中華民國（臺灣）政府與吐瓦魯國政府避免所得稅雙重課稅及防杜逃稅協定內容見本號公報第 2 頁後插頁。

中華民國（臺灣）政府與吐瓦魯國政府
避免所得稅雙重課稅及防杜逃稅協定

中華民國（臺灣）政府與吐瓦魯國政府（以下分稱「締約國」，合稱「雙方締約國」）；基於維持及促進雙方之經濟及商業關係之目的，咸欲締結避免所得稅雙重課稅及防杜逃稅協定，爰議定下列條款：

第一條　適用之人

1.1 本協定適用於具有一方或雙方締約國居住者身分之人。

1.2 基於本協定之目的，實體或安排取得或經由其取得之所得，如任一方締約國之稅法視該實體或安排為全部或部分透視課稅，於該締約國基於租稅目的視該所得為其居住者之所得範圍內，應認定係該一方締約國之居住者取得之所得。

第二條　適用之租稅

2.1 本協定所適用之現行租稅：

2.1.1 在中華民國（臺灣）：

2.1.1.1 營利事業所得稅。

2.1.1.2 個人綜合所得稅。

2.1.1.3 所得基本稅額。

2.1.2 在吐瓦魯國：

2.1.2.1 依據吐瓦魯國法律課徵之所得稅。

2.2 本協定亦適用於協定簽署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。雙方締約國之主管機關對於其各自稅法之重大修訂，應通知對方。

第三條　一般定義

3.1 除上下文另有規定外，本協定稱：

3.1.1「中華民國」，指「中華民國（臺灣）」，就地理之意義而言，包括其領海，及依國際法規定有權行使主權權利及管轄權之領海以外領域。

3.1.2「吐瓦魯國」，就地理之意義而言，包括其領海，及依國際法規定有權行使主權權利及管轄權之領海以外領域。

3.1.3「一方締約國」及「他方締約國」，依其文義指中華民國（臺灣）或吐瓦魯國。

3.1.4「人」，包括個人、遺產、信託、合夥組織、公司及其他任何人之集合體。

3.1.5「公司」，指法人或於稅務目的視同法人之任何實體。

3.1.6「企業」，適用任何營業之經營。但不包括執行業務及任何具獨立性質之活動。

3.1.7「一方締約國之企業」及「他方締約國之企業」，分別指由一方締約國之居住者所經營之企業及他方締約國之居住者所經營之企業。

3.1.8「國際運輸」，指一方締約國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締約國境內經營者，不在此限。

3.1.9「主管機關」：

3.1.9.1 在中華民國，指財政部部長或其授權之代表。

3.1.9.2 在吐瓦魯國，指財政及經濟發展部部長或其授權之代表。

3.1.10「國民」，指：

3.1.10.1 具一方締約國國籍之任何個人。

3.1.10.2 依一方締約國現行法律規定取得其身分之任何

法人、合夥組織或社團。

3.2 本協定適用於一方締約國時，未於本協定界定之任何名詞，除上下文另有規定外，依本協定所稱租稅於適用當時之法律規定辦理，該國稅法之規定應優先於該國其他法律之規定。如有疑義，適用第二十四條。

第四條　居住者

4.1 本協定稱「一方締約國之居住者」，指依該國法律規定，因住所、居所、設立登記地、管理處所或其他類似標準而負有納稅義務之人，包括該國、其所屬行政區或地方機關。

4.2 僅因有源自一方締約國之所得而負該國納稅義務之人，非為本協定所稱一方締約國之居住者。但中華民國依據其所得稅法僅對其居住者個人源自中華民國之所得課稅，該居住者個人不適用第4.2條規定。

4.3 個人依第4.1條及第4.2條之規定，如同為雙方締約國之居住者，其身分決定如下：

4.3.1 該個人於一方締約國境內有永久住所，視其為該國之居住者；如該個人於雙方締約國境內均有永久住所，視其為與其個人及經濟利益較為密切之締約國之居住者（主要利益中心）。

4.3.2 如該個人之主要利益中心所在地締約國不能確定，或於任一締約國境內均無永久住所，視其為有經常居所之締約國之居住者。

4.3.3 如該個人於雙方締約國境內均有或均無經常居所，視其為具有國民身分之締約國之居住者。

4.3.4 如該個人均屬或均非屬雙方締約國之國民，雙方締約國之主管機關應相互協議解決之。

4.4 個人以外之人依第4.1條及第4.2條規定，如同為雙方締約國之居住者，雙方締約國主管機關應考量其實際管理處所、設立登記或其他組織所在地及任何其他相關因素，透過相互協議致力決定該人依本協定目的應視為何方締約國之居

住者。如雙方未能達成協議，基於本協定目的，除雙方締約國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。

第五條　常設機構

5.1 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。

5.2 「常設機構」包括：

5.2.1 管理處。

5.2.2 分支機構。

5.2.3 辦事處。

5.2.4 工廠。

5.2.5 工作場所。

5.2.6 礦場、油井或氣井、採石場或任何其他天然資源開採場所。

5.2.7 農、牧或林業財產。

5.2.8 建築工地或營建、安裝或裝配工程之存續期間超過六個月者。

5.3 一方締約國之企業，無論其於他方締約國是否有固定營業場所，有下列情況之一者，視該企業在他方締約國有常設機構並透過該常設機構從事營業：

5.3.1 於他方締約國境內從事與在他方締約國境內進行之建築工地、營建、安裝或裝配工程相關之監督活動，存續期間超過六個月者。

5.3.2 在他方締約國境內透過該企業或關係企業之員工或其他僱用人員為相同或相關計畫案提供服務（包含顧問及管理服務），該等活動於他方締約國境內在任何十二個月期間內持續或合計超過六個月者。

5.4 第5.1條至第5.3條規定之「常設機構」，不包括下列情形：

5.4.1 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。

5.4.2 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。

5.4.3 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。

5.4.4 專為該企業採購貨物或商品或蒐集資訊目的設置之固定營業場所。

5.4.5 專為該企業廣告、提供資訊、科學研究或具有準備或輔助性質之類似活動目的設置之固定營業場所。

5.4.6 專為從事第5.4.1條至第5.4.5條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。

5.5 當一人（除第5.6條所稱具有獨立身分之代理人外）代表他方締約國之企業，有權並經常於一方締約國境內以該企業名義簽訂契約，其為該企業所從事之任何活動，視該企業於該一方締約國有常設機構，不受第5.1條及第5.2條規定之限制。但該人僅從事第5.4條之活動，如該活動係經由固定營業場所所從事，且該固定營業場所依該條規定非為常設機構者，不在此限。

5.6 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，於一方締約國境內從事營業者，不得視該企業於該國有常設機構。

5.7 一方締約國之居住者公司，控制或受控於他方締約國之居住者公司或於他方締約國境內從事營業之公司（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

6.1 一方締約國之居住者取得他方締約國境內之不動產所產生之所得（包括農業或林業所得），他方締約國得予課稅。

6.2 稱「不動產」，應具有財產所在地締約國法律規定之含義，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，不論土地經過改良與否，其土地租賃及由地上或地下所產生之任何其他權益，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。

6.3 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6.1條規定。

6.4 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6.1條及第6.3條規定。

第七條 營業利潤

7.1 一方締約國之企業，除經由其於他方締約國境內之常設機構從事營業外，其利潤僅由該一方締約國課稅。該企業如經由其於他方締約國境內之常設機構從事營業，他方締約國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。

7.2 除第7.3條規定外，一方締約國之企業經由其於他方締約國境內之常設機構從事營業，各締約國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。

7.3 計算常設機構之利潤時，應准予減除基於該常設機構而發生之費用，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國或他處發生。

7.4 一方締約國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7.2條規定排除該一方締約國之分配慣例。但採用該分配方法所獲致之結果，應與第七條所定之原則相符。

7.5 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。

7.6 為第7.1條至第7.5條規定之目的，有關常設機構利潤之歸屬，除有正當且充分理由者外，每年均應採用相同方法決定之。

7.7 利潤中如包含另於本協定其他條文規定之所得項目，各該條文之規定，應不受第七條規定之影響。

7.8 一方締約國對非居住者因保險所取得利潤課稅之任何法律規定，應不受第七條規定之影響；任一方締約國如有修正本協定簽署時實施中之相關法律，除不影響其一般性質之細微修正外，雙方締約國應相互諮商，並得對第七條規定作妥適修正。

7.9 符合以下規定者：

7.9.1 一方締約國之居住者無論係直接或經由一個以上之中介信託，有權受益享有信託財產（就租稅目的，並不視為公司）之受託人於他方締約國經營企業之營業利潤。

7.9.2 依第五條之原則，該受託人因與該企業之關係，於他方締約國應有常設機構，則由該受託人經營之企業，應視為該居住者透過位於他方締約國之常設機構經營事業，且該居住者所受益享有之營業利潤，應歸屬該常設機構。

第八條 國際海空運輸

8.1 一方締約國之企業以船舶或航空器經營國際運輸業務取得之利潤，僅由該一方締約國課稅。

8.2 為第八條之目的，以船舶或航空器經營國際運輸業務之利潤包括：

8.2.1 以計時、計程或光船方式出租船舶或航空器之利潤。

8.2.2 使用、維護或出租用於運送貨物或商品之貨櫃（包括貨櫃運輸之拖車及相關設備）之利潤。但以該出租或該使用、維護或出租係與以船舶或航空器經營國際運輸業務有附帶關係者為限。

8.3 僅於他方締約國境內以船舶或航空器經營業務之利潤，他方締約國得予課稅，不受第8.1條規定之限制。

8.4 由一方締約國居住者透過參與聯營服務、合資運輸業務組織或國際代理業務所取得關於經營船舶或航空器之利潤，亦適用第8.1條及第8.3條之規定。

8.5 為第八條之目的，於一方締約國境內以船舶或航空器承載及運送旅客、家畜、郵件、貨物或商品，並於該締約國另一地卸貨所取得之利潤，視為僅於該締約國境內以船舶或航空器經營業務之利潤。

第九條　關係企業

9.1 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：

9.1.1 一方締約國之企業直接或間接參與他方締約國之企業之管理、控制或資本。

9.1.2 相同之人直接或間接參與一方締約國之企業及他方締約國之企業之管理、控制或資本。

9.2 一方締約國將業經他方締約國課稅之他方締約國企業之利潤，調整為該一方締約國企業之利潤並予以課稅，如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一方締約國企業之利潤，且他方締約國認為其調整合理時，他方締約國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，雙方締約國之主管機關應相互諮商。

第十條　股利

10.1 一方締約國之居住者公司給付他方締約國之居住者之股利，他方締約國得予課稅。

10.2 給付股利之公司如係一方締約國之居住者，該締約國亦得依

其法律規定，對第10.1條所述股利課稅。但股利之受益所有人如為他方締約國之居住者，其課徵之稅額不得超過股利總額之百分之十。

10.2.1 第10.2條規定不影響對該公司用以發放股利之利潤所課徵之租稅。

10.3 第十條稱「股利」，指自股份、受益股份或權利、礦業股份、發起人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，及自公司其他權利取得而依該分配公司居住地國法律規定，與股份所得為相同課稅之所得。

10.4 股利受益所有人如為一方締約國之居住者，於給付股利公司為居住者之他方締約國境內，經由其於他方締約國境內之常設機構從事營業或他方締約國境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10.1條及第10.2條規定，視情況適用第七條或第十四條規定。

10.5 一方締約國之居住者公司自他方締約國取得利潤或所得，其所給付之股利或其未分配盈餘，即使全部或部分來自該他方締約國之利潤或所得，他方締約國不得對該公司給付之股利課徵任何租稅或對該公司之未分配盈餘課徵未分配盈餘稅。但該股利係給付予他方締約國之居住者，或與該股利有關之股份持有與他方締約國境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

11.1 源自一方締約國而給付他方締約國居住者之利息，他方締約國得予課稅。

11.2 利息來源地締約國亦得依該國法律規定，對第11.1條所述利息課稅。但利息之受益所有人如為他方締約國之居住者，其課徵之稅額不得超過利息總額之百分之十。

11.3 源自一方締約國且由他方締約國政府、其所屬行政區或地方機關、或由上述政府、所屬行政區或地方機關擁有或控制之機關取得之利息，僅由該他方締約國課稅，不受第11.2條規定之限制。

11.4 第十一條稱「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。但延遲給付之違約金及因企業供應貨物、商品或勞務延期付款而產生之商業債權所給付之利息，非屬第十一條所稱「利息」。

11.5 利息受益所有人如為一方締約國之居住者，經由其於利息來源之他方締約國境內之常設機構從事營業或他方締約國境內之固定處所執行業務，且與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11.1條至第11.3條規定，而視情況適用第七條或第十四條規定。

11.6 由一方締約國之居住者所給付之利息，視為源自該締約國。但利息給付人如於一方締約國境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締約國之居住者，該利息視為源自該常設機構或固定處所所在地締約國。

11.7 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，第十一條規定應僅適用於後者之數額。在此情形下，各締約國應考量本協定之其他規定，依各該締約國之法律規定，對此項超額給付課稅。

第十二條　權利金

12.1 源自一方締約國而給付他方締約國居住者之權利金，他方締約國得予課稅。

12.2 權利金來源地締約國亦得依該國法律規定，對第12.1條所述權利金課稅。但權利金之受益所有人如為他方締約國之居住者，其課徵之稅額不得超過權利金總額之百分之十。

12.3 第十二條稱「權利金」，指使用或有權使用文學作品、藝術作品或科學作品之任何著作權，包括電影影片與供廣播或電視播映之影片或錄音帶，任何專利權、商標權、設計

或模型、計畫、秘密配方或製程，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。

12.4 權利金受益所有人如為一方締約國之居住者，經由其於權利金來源之他方締約國境內之常設機構從事營業或他方締約國境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12.1條及第12.2條規定，視情況適用第七條或第十四條規定。

12.5 由一方締約國之居住者給付之權利金，視為源自該締約國。但權利金給付人如於一方締約國境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締約國之居住者，該權利金視為源自該常設機構或固定處所所在地締約國。

12.6 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，考量使用、權利或資訊等因素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，第十二條規定應僅適用於後者之數額。在此情形下，各締約國應考量本協定之其他規定，依各該締約國之法律規定，對此項超額給付課稅。

第十三條　財產交易所得

13.1 一方締約國之居住者轉讓位於他方締約國境內合於第六條所稱不動產而取得之所得、利潤及利得，他方締約國得予課稅。

13.2 一方締約國之企業轉讓其於他方締約國境內常設機構營業資產中之動產而取得之所得、利潤及利得，或一方締約國之居住者轉讓其於他方締約國境內執行業務固定處所之動產而取得之所得、利潤及利得，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所得、利潤及利得，他方締約國得予課稅。

13.3 一方締約國之企業轉讓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動產所取得之所

得、利潤及利得，僅由該締約國課稅。

13.4 一方締約國之居住者轉讓股份或類似權益（如合夥組織或信託權益），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締約國境內之不動產，其取得之所得、利潤及利得，他方締約國得予課稅。

13.5 轉讓第13.1條至第13.4條以外之任何財產而取得之所得、利潤及利得，僅由該轉讓人為居住者之締約國課稅。

第十四條　執行業務

14.1 除符合下列規定之一者外，一方締約國之居住者個人因執行業務或其他具有獨立性質活動而取得之所得，應僅由該一方締約國課稅：

14.1.1 該個人為執行其活動而於他方締約國有經常可供其使用之固定處所者，他方締約國得對該所得課稅。但僅以歸屬於在該固定處所進行活動之所得為限。

14.1.2 該個人於任何十二個月期間於他方締約國持續居留或合計居留期間超過一百八十三天，他方締約國僅得就該個人於其境內執行該等活動而取得之所得課稅。

14.2 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

15.1 除第十六條、第十八條及第十九條規定外，一方締約國之居住者因受僱取得之薪津、工資及其他類似報酬，除其勞務係於他方締約國境內提供者外，應僅由該一方締約國課稅。前述受僱勞務如於他方締約國境內提供，他方締約國得對該項勞務取得之報酬課稅。

15.2 一方締約國之居住者於他方締約國境內提供勞務而取得之報酬，符合下列各款規定者，應僅由該一方締約國課稅，不受第15.1條規定之限制：

15.2.1 該所得人於任何十二個月期間內，於他方締約國持續居留或合計居留期間不超過一百八十三天。

15.2.2 該項報酬由非為他方締約國居住者之雇主所給付或代表該雇主給付。

15.2.3 該項報酬非由該雇主於他方締約國境內之常設機構或固定處所負擔。

15.3 因受僱於一方締約國經營國際運輸業務之企業，於其船舶或航空器上提供勞務而取得之報酬，該一方締約國得予課稅，不受第15.1條及第15.2條規定之限制。

第十六條　董事報酬

一方締約國之居住者因擔任他方締約國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，他方締約國得予課稅。

第十七條　表演人及運動員

17.1 一方締約國之居住者為表演人，如戲劇、電影、廣播或電視演藝人員或音樂家，或為運動員，於他方締約國境內從事個人活動而取得之所得，他方締約國得予課稅，不受第十四條及第十五條規定之限制。

17.2 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締約國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。

17.3 表演人或運動員於一方締約國境內從事活動所取得之所得，如其訪問該一方締約國係完全或主要由一方或雙方締約國、其所屬行政區或地方機關之公共基金所資助者，該所得僅由表演人或運動員為居住者之締約國課稅，不適用第17.1條及第17.2條規定。

第十八條　養老金及年金

18.1 除第19.2條規定外，因過去僱傭關係給付予一方締約國居

住者之養老金或其他類似報酬，及任何年金，僅由該一方締約國課稅。

18.2 所稱「年金」，指終生或特定或可確定之期間內，基於支付金錢或等值金錢作為充分適當報酬之給付義務，依所定次數及金額對個人之定期給付。

第十九條　政府勞務

19.1 一方締約國、其所屬行政區或地方機關給付予為該國、其所屬行政區或地方機關提供勞務之個人薪津、工資或其他類似報酬（不包括養老金或年金），應僅由該一方締約國課稅。

19.1.1 但該等勞務如係由他方締約國之居住者個人於他方締約國境內提供，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應僅由他方締約國課稅：

19.1.1.1 係他方締約國之國民。

19.1.1.2 非專為提供上述勞務之目的而成為他方締約國之居住者。

19.2 一方締約國、其所屬行政區或地方機關，或經由其所籌設之基金，給付予為該國、其所屬行政區或地方機關提供勞務之個人之任何養老金或年金，應僅由該一方締約國課稅。

19.2.1 但如該個人係他方締約國之居住者，且為他方締約國之國民，該養老金或年金僅由他方締約國課稅。

19.3 為一方締約國、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、其他類似報酬及養老金或年金，應適用第十五條至第十八條規定。

第二十條　教師、研究人員、受訓人員與學生

20.1 個人於訪問一方締約國時或訪問前際為他方締約國之居住者，因接受一方締約國、或該一方締約國之大學、學院、學校、博物館或其他文化機構之邀請，或基於官方文化交

流計畫，專為各該機構從事教學、演講或進行研究為期不超過兩年者，其因上述活動自該一方締約國境外取得之報酬，該一方締約國應予免稅。

20.2 學生或企業受訓人員專為教育或訓練目的而於一方締約國停留，且於訪問該一方締約國期間或於訪問前際為他方締約國之居住者，其為生活、教育或訓練目的而取得源自該一方締約國以外之給付，該一方締約國應予免稅。

第二十一條 其他所得

21.1 一方締約國之居住者取得非屬本協定前述各條規定之所得，不論其來源地為何，應僅由該締約國課稅。

21.2 所得人如係一方締約國居住者，經由其於他方締約國境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6.2條定義之不動產所產生之所得外，不適用第21.1條規定，而視情況適用第七條或第十四條規定。

第二十二條 雙重課稅之避免

22.1 在中華民國，中華民國之居住者取得源自吐瓦魯國之所得，依據本協定規定於吐瓦魯國就該所得繳納之稅額（如係股利所得，不包括用以發放股利之利潤所繳納之稅額），應准予扣抵中華民國對該居住者所課徵之稅額。但扣抵之數額，不得超過中華民國依其稅法及相關法令規定對該所得課徵之稅額。

22.2 在吐瓦魯國，除依吐瓦魯國實施中之法律，於吐瓦魯國以外所繳納之稅捐，准自吐瓦魯國應納稅額中扣抵之規定外（該等規定不得影響第二十二條規定之一般原則），吐瓦魯國之居住者取得源自中華民國之所得，依中華民國法律及本協定規定繳納之稅捐，不論係直接繳納或採扣除方式繳納，應准自吐瓦魯國就該項所得之應納稅額中扣抵。但扣抵之數額，不得超過吐瓦魯國依其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

23.1 一方締約國之國民於他方締約國境內，不應較他方締約國之國民於相同情況下，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。本項規定亦應適用於非一方締約國居住者或非為雙方締約國居住者之人，不受第一條規定之限制。

23.2 一方締約國之企業於他方締約國境內有常設機構，他方締約國對該常設機構之課稅，不應較經營相同業務之他方締約國之企業作更不利課徵。前段規定不應解釋為一方締約國考量婚姻狀況或家庭責任而給予其居住者個人基於租稅目的之免稅額、租稅優惠或減免稅規定，應同樣給予他方締約國之居住者。

23.3 除適用第9.1條、第11.7條或第12.6條規定外，一方締約國之企業給付他方締約國居住者之利息、權利金及其他款項，於計算該企業之應課稅利潤時，應與給付該一方締約國居住者之條件相同而准予減除。

23.4 一方締約國之企業，其資本之全部或部分由一個以上之他方締約國居住者直接或間接持有或控制者，該企業在該一方締約國所負擔之任何租稅或相關要求，不應與該一方締約國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。

23.5 第二十三條規定應僅適用於本協定所規定之租稅。

23.6 締約國之下列法律規定，不得解釋為有第二十三條之適用：

23.6.1 為防杜逃稅或避稅所制定之法律。

23.6.2 基於租稅目的，不准適用其法律條文中有關該一方締約國居住者公司所給付股利之退稅、扣抵或免稅之規定。

23.6.3 基於促進經濟發展及公共政策目的所制定之法律。

23.6.4 經雙方主管機關換函同意不受第二十三條影響之法律。

第二十四條 相互協議之程序

24.1 任何人如認為一方或雙方締約國之行為，對其發生或將發生不符合本協定規定之課稅，不論各該締約國國內法之救濟規定，得向其本人為居住者之締約國主管機關提出申訴；如申訴案屬第23.1條規定之範疇，得向其本人為國民所屬締約國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。

24.2 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，應致力與他方締約國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，不受各該締約國國內法任何期間規定之限制。

24.3 雙方締約國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。

24.4 雙方締約國之主管機關為達成第24.1條至第24.3條規定之協議，得直接相互聯繫。

第二十五條 資訊交換

25.1 雙方締約國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規定或適用本協定租稅有關國內法行政或執行之可預見相關資訊。資訊交換不以第一條規定之範圍為限。

25.2 一方締約國依第25.1條規定取得之任何資訊，應按其依該締約國國內法規定取得之資訊同以密件處理，且僅能揭露予與第25.1條所述租稅之核定、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。

25.3 第25.1條及第25.2條規定不得解釋為一方締約國有下列義務：

25.3.1 執行與一方或他方締約國之法律與行政慣例不一致之行政措施。

25.3.2 提供依一方或他方締約國之法律規定或正常行政程序無法獲得之資訊。

25.3.3 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之資訊。

25.4 一方締約國依據第二十五條規定所要求提供之資訊，他方締約國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。前述義務應受第25.3條規定之限制，但不得解釋為他方締約國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。

25.5 任何情況下，第25.3條規定不得解釋為准許一方締約國僅因資訊為銀行、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。

25.6 雙方主管機關應透過諮商議定依第25.1條規定執行資訊交換之適當方法及技術。

第二十六條 利益之限制

一方締約國之居住者或與該居住者有關之人，如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締約國依本協定所提供之減稅或免稅利益，不受本協定其他任何條文規定之限制。

第二十七條 外交與領事人員

本協定之規定不影響外交或領事人員依國際法之一般原則或特別協定之規定所享有之財政特權。

第二十八條 生效

28.1 雙方締約國各依其法律規定完成使本協定生效之程序後，應透過外交管道以書面相互通知對方，並以後通知日為本協定生效日。

28.2 本協定之生效適用於：

28.2.1 就源扣繳稅款，為本協定生效所屬年度之次年一月一日以後應付之所得。

28.2.2 其他稅款，為本協定生效所屬年度之次年一月一日以後課稅期間之所得。

第二十九條 終止

29.1 本協定應無限期繼續有效，但任一方締約國得於本協定生效日起滿五年後之任一曆年六月三十日以前，透過外交管道以書面通知他方締約國終止本協定。

29.2 本協定之終止適用於：

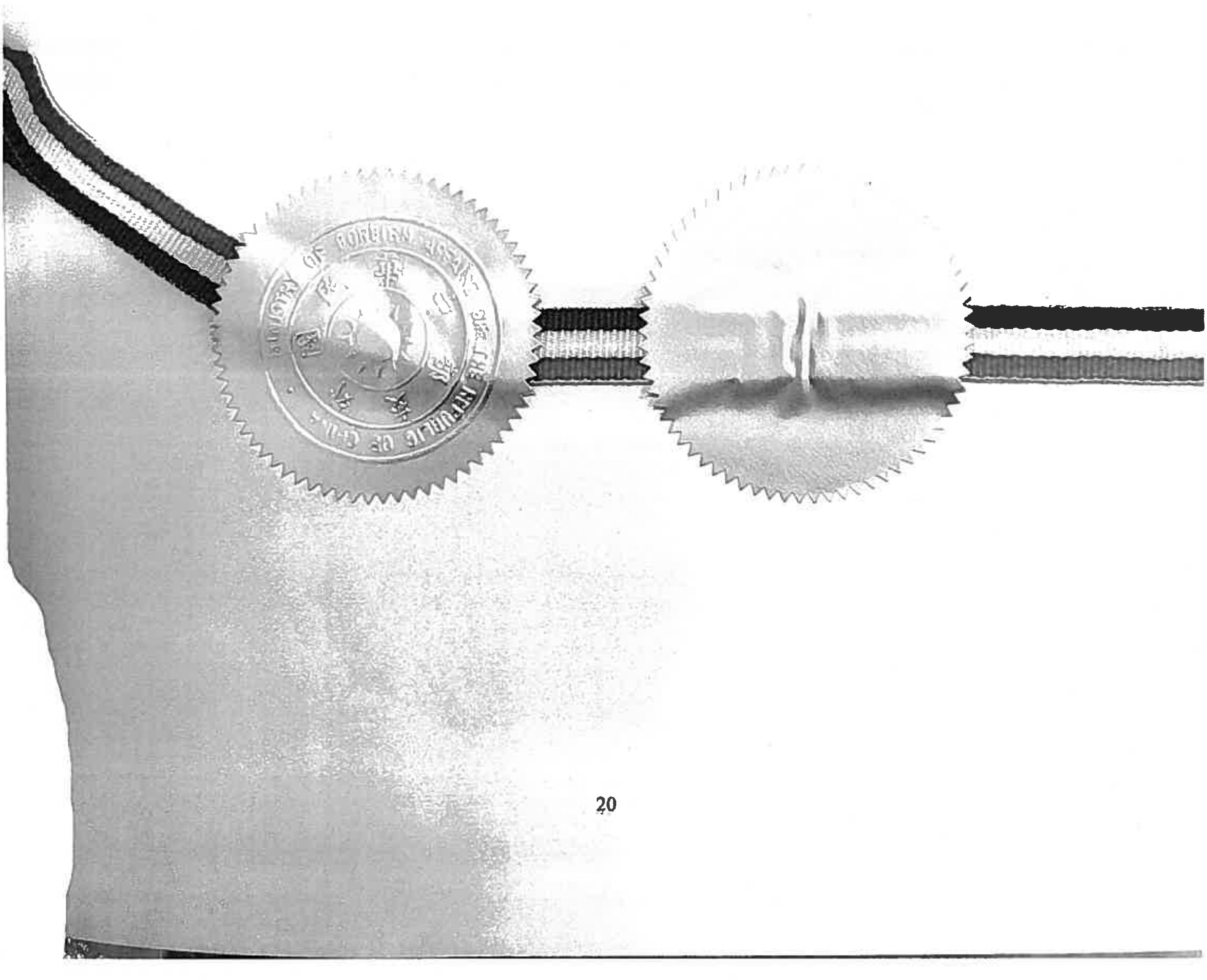
29.2.1 就源扣繳稅款，為終止通知發出日所屬年度之次年一月一日以後應付之所得。

29.2.2 其他稅款，為終止通知發出日所屬年度之次年一月一日以後課稅期間之所得。

為此，雙方政府代表業經正式授權，爰於本協定簽署，以昭信守。

本協定以中文及英文各繕製兩份，於2026年3月4日在富納富提簽署，兩種文字約本同一作準。如有任何歧異，以英文本為準。

中華民國（臺灣）政府代表	吐瓦魯國政府代表
林佳龍	
外交部長 林佳龍	總理 戴斐立



AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF CHINA (TAIWAN)
AND
THE GOVERNMENT OF TUVALU
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of the Republic of China (Taiwan) and the Government of Tuvalu (hereinafter referred to individually as a "Contracting State" and collectively as the "Contracting States");

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income for the purpose of maintaining and promoting bilateral economic and commercial relations between the countries.

Hereby have agreed as follows:

ARTICLE 1
Persons Covered

1.1 This Agreement shall apply to persons who are residents of one or both of the Contracting States.

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

ARTICLE 2
Taxes Covered

2.1 The existing taxes to which this Agreement shall apply are:

2.1.1 in the Republic of China (Taiwan):

2.1.1.1 the profit-seeking enterprise income tax;

2.1.1.2 the individual consolidated income tax;

2.1.1.3 the income basic tax.

2.1.2 in Tuvalu:

2.1.2.1 the income tax imposed under the laws of Tuvalu.

2.2 This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in the taxation laws of the respective States.

ARTICLE 3
General Definitions

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

3.1.1 the term "ROC" means the Republic of China (Taiwan) and, when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea in respect of which the ROC is entitled, in accordance with international law, to exercise sovereign rights or jurisdiction;

3.1.2 the term "Tuvalu", when used in a geographical sense, includes the territorial sea thereof as well as any area outside the territorial sea in respect of which Tuvalu is entitled, in accordance with international law, to exercise sovereign rights or jurisdiction;

3.1.3 the terms "a Contracting State" and "the other Contracting State" mean the Republic of China (Taiwan) or Tuvalu as the context requires;

3.1.4 the term "person" includes an individual, an estate, a trust, a partnership, a company and any other body of persons;

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

3.1.6 the term “enterprise” applies to the carrying on of any business, but does not include the performance of professional services and any activities of independent character;

3.1.7 the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

3.1.8 the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

3.1.9 the term “competent authority” means:

3.1.9.1 in the case of the ROC, the Minister of Finance or the Minister’s authorised representative, and

3.1.9.2 in the case of Tuvalu, the Minister of Finance and Economic Development or the Minister’s authorised representative;

3.1.10 the term “national” means:

3.1.10.1 any individual possessing the nationality of a Contracting State; and

3.1.10.2 any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

3.2 As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which this Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State. In the event of any dispute, Article 24 will apply.

ARTICLE 4
Resident

4.1 For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of the person's domicile, residence, place of incorporation, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof.

4.2 A person is not a resident of a Contracting State for the purposes of this Agreement if that person is liable to tax in that State in respect only of income from sources in that State, provided that this Article shall not apply to individuals who are residents of the ROC, as long as resident individuals are taxed only in respect of income from sources in the ROC in accordance with its Income Tax Act.

4.3 Where by reason of the preceding provisions of Article 4, an individual is a resident of both Contracting States, then the status of the individual shall be determined as follows:

4.3.1 the individual shall be deemed to be a resident only of the State in which the individual has a permanent home available to that individual; if the individual has a permanent home available in both Contracting States, the individual shall be deemed to be a resident only of the Contracting State with which the individual's personal and economic relations are closer (centre of vital interests);

4.3.2 if the Contracting State in which the individual's centre of vital interests cannot be determined, or if there is no permanent home available to that individual in either Contracting State, the individual shall be deemed to be a resident only of the Contracting State in which the individual has an habitual abode;

4.3.3 if the individual has an habitual abode in both Contracting States or in neither of them, the individual shall be deemed to be a resident only of the Contracting State of which he is a national;

4.3.4 if the individual is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

4.4 Where by reason of the provisions of Articles 4.1 and 4.2 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State 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 Contracting States.

ARTICLE 5
Permanent Establishment

5.1 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.

5.2 The term "permanent establishment" includes:

5.2.1 a place of management;

5.2.2 a branch;

5.2.3 an office;

5.2.4 a factory;

5.2.5 a workshop;

5.2.6 a mine, an oil or gas well, a quarry or any other place of extraction of natural resources;

5.2.7 an agriculture, pastoral or forestry property, and

5.2.8 a building site or construction, installation or assembly project which exists for a period of more than six months.

5.3 An enterprise of a Contracting State, notwithstanding that it has a fixed place of business in the other Contracting State, shall be deemed to have a permanent establishment in that other State and to carry on business through that permanent establishment if:

5.3.1 it carries on supervisory activities in that other State for more than six months in connection with a building site, or a construction, installation or assembly project which is being undertaken in that other State, or

5.3.2 services are furnished in that other State, including consultancy and management services, through employees or other personnel engaged by the enterprise or an associated enterprise for such purposes, and those activities continue for the same or a connected project within that other State for a period or periods aggregating more than six months within any twelve-month period.

5.4 Notwithstanding the preceding provisions of Article 5, the term "permanent establishment" shall not include:

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

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

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

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

5.4.5 the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise;

5.4.6 the maintenance of a fixed place of business solely for any combination of activities mentioned in Articles 5.4.1 to 5.4.5, provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5.5 Notwithstanding the provisions of Articles 5.1 and 5.2, where a person - other than an agent of an independent status to whom Article 5.6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in Article 5.4 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 Article.

5.6 An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State 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.

5.7 The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (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

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

6.2 The term "immovable property" shall have the meaning which it has under the law of the Contracting State 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, a lease of land and any other interest in or over land, whether improved or not, or the right to work and to mine, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

6.3 The provisions of Article 6.1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

6.4 The provisions of Articles 6.1 and 6.3 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

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

7.2 Subject to the provisions of Article 7.3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State 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.

7.3 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 State in which the permanent establishment is situated or elsewhere.

7.4 Insofar as it has been customary in a Contracting State 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 Article 7.2 shall preclude that Contracting State 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 under Article 7.

7.5 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.

7.6 For the purposes of the preceding provisions of Article 7, 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.

7.7 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 Article 7.

7.8 Nothing in Article 7 shall affect the operation of any law of one of the Contracting States relating to tax imposed on profits from insurance with non-residents provided that if the relevant law in force in either Contracting States at the date of signature of this Agreement is varied (otherwise than in minor respects so as not to affect its general character), the Contracting States shall consult with each other to agree to any amendment of this Article that may be appropriate.

7.9 Where:

7.9.1 a resident of one of the Contracting States is beneficially entitled, whether directly or through one or more interposed trust estates, to a share of the business profits of an enterprise carried on in the other Contracting State by the trustee of a trust estate other than a trust estate which is treated as a company for tax purpose, and

7.9.2 in relation to that enterprise, that trustee would, in accordance with the principles of Article 5, have a permanent establishment in that other State, the enterprise carried on by the trustee shall be deemed to be a business carried on in the other State by that resident through a permanent establishment situated in that other

State and that share of business profits shall be attributed to that permanent establishment.

ARTICLE 8
Shipping and Air Transport

8.1 Profits derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that Contracting State.

8.2 For the purposes of Article 8, profits from the operation of ships or aircraft in international traffic include:

8.2.1 profits from the rental on a full (time or voyage) basis or a bareboat basis of ships or aircraft, and

8.2.2 profits from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise; where such rental or such use, maintenance or rental, as the case may be, is incidental to the operation of ships or aircraft in international traffic.

8.3 Notwithstanding the provisions of Article 8.1, such profits may be taxed in the other Contracting State, where they are profits from the operation of ships or aircraft confined solely to places in that other State.

8.4 The provisions of Articles 8.1 and 8.3 shall apply in relation to the share of profits from the operation of ships or aircraft derived by a resident of one of the Contracting States through participation in a pool service, in a joint transport operating organization or in an international operating agency.

8.5 For the purposes of Article 8, profits derived from the carriage by ships or aircraft of passengers, livestock, mail, goods or merchandise shipped in a Contracting State for discharge at another place in that State shall be treated as profits from the operation of ships or aircraft confined solely to places in that State.

ARTICLE 9
Associated Enterprises

9.1 Where one of the following is met 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:

9.1.1 an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

9.1.2 the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State.

9.2 Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits if that other State considers the adjustment justified. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall if necessary consult each other.

ARTICLE 10
Dividends

10.1 Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

10.2 However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed 10 percent of the gross amount of the dividends.

10.2.1 Article 10.2 shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

10.3 The term "dividends" as used in Article 10 means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the State of which the company making the distribution is a resident.

10.4 The provisions of Articles 10.1 and 10.2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other State 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 Article 14, as the case may be, shall apply.

10.5 Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State 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 State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, 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 State.

ARTICLE 11
Interest

11.1 Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

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

11.3 Notwithstanding the provisions of Article 11.2, interest arising in a Contracting State and derived by the Government of the other Contracting State or a political subdivision or a local authority thereof, or any agency owned or controlled by that Government or subdivision or authority shall be taxable only in that other State.

11.4 The term "interest" as used in Article 11 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. However, the term "interest" shall not include for the purpose of Article 11 penalty charges for late payment, interest on commercial debt-claims resulting from deferred payments for goods, merchandise or services supplied by an enterprise.

11.5 The provisions of Articles 11.1 to 11.3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State 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, as the case may be, shall apply.

11.6 Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether the person is a resident of a Contracting state or not, has in a Contracting State 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 State in which the permanent establishment or fixed base is situated.

11.7 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 Article 11 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 Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 12
Royalties

12.1 Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

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

12.3 The term "royalties" as used in Article 12 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, or films or tapes used for radio or television broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

12.4 The provisions of Articles 12.1 and 12.2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State 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 Article 14, as the case may be, shall apply.

12.5 Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether the person is a resident of a Contracting State or not, has in a Contracting State 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 State in which the permanent establishment or fixed base is situated.

12.6 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 Article 12 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 Contracting State, due regard being had to the other provisions of this Agreement.

ARTICLE 13
Alienation of Property

13.1 Income, profits, or gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

13.2 Income, profits, or gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such income, profits, or 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 State.

13.3 Income, profits, or gains derived by an enterprise of a Contracting State from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft shall be taxable only in that State.

13.4 Income, profits, or gains derived by a resident of a Contracting State from the alienation of shares or comparable interests, such as interests in a partnership or trust, deriving more than 50 percent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.

13.5 Income, profits, or gains from the alienation of any property other than that referred to in Articles 13.1, 13.2, 13.3 and 13.4 shall be taxable only in the Contracting State of which the alienator is a resident.

ARTICLE 14
Independent Personal Services

14.1 Income derived by an individual who is a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State unless:

14.1.1 the individual has a fixed base regularly available to the individual in the other Contracting State for the purpose of performing the individual's activities. If such a fixed base is available to the individual, the income may be taxed in the other State but only so much of it as is attributable to activities exercised from that fixed base, or

14.1.2 the individual's stay in that other Contracting State is for a period or periods exceeding in the aggregate 183 days within any twelve-month period. In that case so much of the income as is derived from that individual's activities in that other Contracting State may be taxed in that State.

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

ARTICLE 15
Income from Employment

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

15.2 Notwithstanding the provisions of Article 15.1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

15.2.1 the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days within any twelve-month period, and

15.2.2 the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and

15.2.3 the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

15.3 Notwithstanding the preceding provisions of Article 15, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State, may be taxed in that State.

ARTICLE 16
Directors' Fees

Directors' fees and other similar payments derived by a resident of a Contracting State in that person's capacity as a member of the board of directors of a company which is a resident of the other Contracting State, may be taxed in that other State.

ARTICLE 17
Entertainers and Sportspersons

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

17.2 Where income in respect of personal activities exercised by an entertainer or a sportsperson in that individual's capacity as such accrues not to that entertainer or sportsperson personally but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.

17.3 The provisions of Articles 17.1 and 17.2 shall not apply to income derived from activities performed in a Contracting State by entertainers or sportspersons if the visit to that State is wholly or mainly supported by public funds of one or both of the Contracting States or political subdivisions or local authorities thereof. In such case, the income is taxable only in the State in which the entertainer or the sportsperson is a resident.

ARTICLE 18
Pensions and Annuities

18.1 Subject to the provisions of Article 19.2, pensions and other similar remuneration in consideration of past employment and any annuity paid to a resident of a Contracting State shall be taxable only in that State.

18.2 The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

ARTICLE 19
Government Service

19.1 Salaries, wages and other similar remuneration, other than a pension or annuity, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

19.1.1 However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

19.1.1.1 is a national of that State, or

19.1.1.2 did not become a resident of that State solely for the purpose of rendering the services.

19.2 Any pension or annuity paid by, or out of funds created by, a Contracting

State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

19.2.1 However, such pension or annuity shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

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

ARTICLE 20
Teachers, Researchers, Trainees and Students

20.1 An individual who visits a Contracting State at the invitation of that State or of a university, college, school, museum or other cultural institution of that State or under an official program of cultural exchange for a period not exceeding two years solely for the purpose of teaching, giving lectures or carrying out research at such institution and who is, or was immediately before that visit, a resident of the other Contracting State shall be exempt from tax in the first-mentioned State on that individual's remuneration for such activity, provided that such remuneration is derived by that individual from outside that State.

20.2 Payments which a student or business trainee who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of that individual's education or training receives for the purpose of that individual's maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

ARTICLE 21
Other Income

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

21.2 The provisions of Article 21.1 shall not apply to income, other than income from immovable property as defined in Article 6.2, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment, or performs in that other State independent personal services 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 Article 14, as the case may be, shall apply.

ARTICLE 22
Avoidance of Double Taxation

22.1 In the case of the ROC, where a resident of the ROC derives income from Tuvalu, the amount of tax on that income paid in Tuvalu (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 the ROC imposed on that resident. The amount of credit, however, shall not exceed the amount of the tax in the ROC on that income computed in accordance with its taxation laws and regulations.

22.2 In the case of Tuvalu, subject to the provisions of the laws of Tuvalu from time to time in force relating to the allowance of a credit against tax payable in Tuvalu of tax paid outside Tuvalu (which shall not affect the general principle of Article 22), tax paid under the laws of the ROC and in accordance with this Agreement, whether directly or by deduction, in respect of income derived by a person who is a resident of Tuvalu from sources in the ROC shall be allowed as a credit against tax payable in Tuvalu in respect of that income. The amount of credit, however, shall not exceed the amount of the tax in Tuvalu on that income computed in accordance with its taxation laws and regulations.

ARTICLE 23
Non-Discrimination

23.1 Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State 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 Contracting States.

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

23.3 Except where the provisions of Article 9.1, Article 11.7, or Article 12.6, apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State 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 State.

23.4 Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State 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 State are or may be subjected.

23.5 The provisions of Article 23 shall apply to taxes which are the subject of this Agreement.

23.6 The provisions of Article 23 shall not be construed so as to apply to any provision of the laws of a Contracting State which:

23.6.1 is designed to prevent the avoidance or evasion of taxes;

23.6.2 does not allow tax rebates, credits or exemption in relation to dividends paid by a company that is a resident of that Contracting State for purposes of its tax;

23.6.3 is designed for the purposes of the promotion of economic development and public policy;

23.6.4 is otherwise agreed to be unaffected by the provisions of Article 23 in an exchange of letters between the competent authorities.

ARTICLE 24
Mutual Agreement Procedure

24.1 Where a person considers that the actions of one or both of the Contracting States result or will result for that person in taxation not in accordance with the provisions of this Agreement, the person may, irrespective of the remedies provided by the domestic law of those States, present that case to the competent authority of the Contracting State of which that person is a resident or, if that person's case comes under Article 23.1, to that of the Contracting State of which the person is a national. 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 this Agreement.

24.2 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 Contracting State, 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 Contracting States.

24.3 The competent authorities of the Contracting States 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 this Agreement.

24.4 The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding provisions of Article 24.

ARTICLE 25
Exchange of Information

25.1 The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes covered by this Agreement insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by the provisions of Article 1.

25.2 Any information received under Article 25.1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State 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 Article 25.1, 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.

25.3 In no case shall the provisions of Articles 25.1 and 25.2 be construed so as to impose on a Contracting State the obligation:

25.3.1 to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

25.3.2 to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

25.3.3 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.

25.4 If information is requested by a Contracting State in accordance with the provisions of Article 25, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of Article 25.3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic tax interest in such information.

25.5 In no case shall the provisions of Article 25.3 be construed to permit a Contracting State 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.

25.6 The competent authorities shall, through consultation, develop appropriate methods and techniques concerning the matters in respect of which exchanges of information under Article 25.1 shall be made.

ARTICLE 26
Limitation on Benefits

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

ARTICLE 27
Members of Diplomatic Missions and Consular Posts

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

ARTICLE 28
Entry into Force

28.1 Each of the Contracting States shall notify to the other through diplomatic channels in writing the completion of the procedures required by its law for the entry into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.

28.2 This Agreement shall have effect:

28.2.1 in respect of taxes due or withheld at source, on income payable on or after January 1 of the year next following the year in which the Agreement enters into force;

28.2.2 in respect of other taxes charged, on income of taxable periods beginning on or after January 1 of the year next following the year in which the Agreement enters into force.

ARTICLE 29
Termination

29.1 This Agreement shall continue in effect indefinitely, but either of the Contracting States may, on or before June 30 in any year beginning after the expiration of five years from the date of its entry into force, give to the other Contracting State through the diplomatic channel written notice of termination.

29.2 In such event, this Agreement shall cease to be effective:

29.2.1 in respect of taxes due or withheld at source, on income payable on or after January 1 of the year next following the year in which the notice of termination is given;

29.2.2 in respect of other taxes charged, on income of taxable periods beginning on or after January 1 of the year next following the year in which the notice of termination is given.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

Done in duplicate at Funafuti, on the 4th day of March in the year 2026, in the Chinese and English languages, both texts being equally authentic. In the case of discrepancy, the English text shall prevail.

For the **Government of the Republic of China (Taiwan)**	For the **Government of Tuvalu**
Lin Chia-lung	
Minister of Foreign Affairs	Prime Minister
H.E. Lin Chia-Lung	Hon. Feleti Penitala Teo (OBE)(MP)

總統令 中華民國 115 年 8 月 5 日
華總一義字第 11500072991 號

茲修正電信管理法第三十六條及第九十五條條文，公布之。

總　　統　賴清德
行政院院長　卓榮泰

電信管理法修正第三十六條及第九十五條條文

中華民國 115 年 8 月 5 日公布

第三十六條　公眾電信網路按使用或未使用電信資源分類。

前項所稱電信資源，指有下列情形之一者：

一、除依第五十六條第一項第一款、第三款及第四款規定外，經主管機關核配之無線電頻率。

二、主管機關核配之識別碼、信號點碼或其他供電信網路間連接之電信號碼。

設置公眾電信網路應依第三十七條及第三十八條規定，向主管機關申請核准。

除法律另有規定外，設置使用電信資源之公眾電信網路者，以股份有限公司為限，其董事長應具有中華民國國籍。

除法律另有規定外，設置使用電信資源之公眾電信網路者，其外國人直接持有股份總數不得超過百分之四十九，直接及間接持有股份總數不得超過百分之六十。

前項外國人間接持有股份之計算，依本國法人占設置使用電信資源之公眾電信網路者之持股比率乘以外國人占該本國法人之持股或出資額比率計算之。

本法施行前，使用第二項第二款資源設置之公眾電信網路，經主管機關公告者，不適用前三項規定。

設置公眾電信網路之程序、應檢附之文件、審查基準及其他相關事項之辦法，由主管機關定之。

申請以衛星通信技術設置使用電信資源之公眾電信網路者，經主管機關審酌下列事項並核准後，得不受第四項及第五項之限制：

一、國家安全。

二、公眾電信網路之安全。

三、電信資源使用情形。

四、電信網路之整體規劃及推動。

五、電信產業發展。

六、電信服務市場發展。

七、其他公共利益之需要。

前項核准之申請程序、條件、應檢附之文件、審查基準及其他相關事項之辦法，由主管機關定之。

第九十五條　本法施行日期，由行政院定之。

本法修正條文，除中華民國一百十五年七月二十一日修正之第三十六條第九項及第十項由行政院定之外，自公布日施行。

總統令

中華民國 115 年 8 月 5 日
華總一經字第 11500073001 號

茲修正土石採取法第三條、第十四條、第三十六條及第四十一條條文，公布之。

總　　統　賴清德
行政院院長　卓榮泰
經濟部部長　龔明鑫

土石採取法修正第三條、第十四條、第三十六條及第四十一條條文

中華民國 115 年 8 月 5 日公布

第　三　條　　土石採取，應依本法取得土石採取許可。但下列情形，不在此限：

一、採取少量土石供自用者。

二、實施整地與工程就地取材者。

三、礦業權者在礦區內採取同一礦床共生之土石者。

四、因天災事變緊急搶修公共工程所需者。

五、政府機關辦理重要工程所需者。

六、磚、瓦或窯業，開採土石自用者。

七、原住民依原住民族基本法第十九條第一項第三款規定採取土石者。

八、因新（修）建原住民傳統石板屋或地下屋等形式之住宅、教會、機關、學校、聚會所或公共設施所需者。

九、原住民族部落實施部落自主災害防救與環境維護所需者。

前項各款土石採取地點、面積、數量、期間之管理辦法，由中央主管機關定之；涉及原住民及原住民族部落者，由中央主管機關會同原住民族委員會定之。

第 十四 條　　直轄市、縣（市）主管機關審核申請土石採取許可案時，應會同水利、漁業、水土保持、交通、環境保護、土地使用、管理及其他相關機關實地勘查，經依法審核認無違反主管法令情事者，報經中央主管機關審核後核發土石採取許可證。

前項申請土石採取許可之土地，位於原住民族土地或部落及其周邊一定範圍內之公有土地者，土石採取申請人應依原住民族基本法第二十一條規定辦理。

第三十六條　未經許可採取土石者，處新臺幣一百萬元以上二千五百萬元以下罰鍰，並得沒入行為人使用之載運車輛或其他機械設備；直轄市、縣（市）主管機關應限期令行為人依第六項規定完成整復該場址及清除其設施，屆期未完成者，處新臺幣十萬元以上二百五十萬元以下罰鍰，並按次處罰。必要時，得由直轄市、縣（市）主管機關代為整復該場址及清除其設施；其費用，由行為人負擔。

未經許可，以船舶或其他機械設備方式，在下列區域採取土石者，處一年以上七年以下有期徒刑，得併科新臺幣一億元以下罰金：

一、中華民國內水（不含內陸水域）及領海。

二、依臺灣地區與大陸地區人民關係條例第二十九條第二項規定公告之金門（含東碇、烏坵）、馬祖（含東引、亮島）及南沙地區之限制、禁止水域。

意圖營利，有第一項未經許可採取土石情形者，處五年以下有期徒刑，得併科新臺幣五千萬元以下罰金。

前項情形致釀成災害者，處一年以上七年以下有期徒刑，得併科新臺幣六千萬元以下罰金；因而致人於死者，處無期徒刑或七年以上有期徒刑，得併科新臺幣一億元以下罰金；致重傷者，處三年以上十年以下有期徒刑，得併科新臺幣八千萬元以下罰金。

供第二項及第三項犯罪用之船舶、載運車輛或其他機械設備，不問屬於犯罪行為人與否，沒收之；其經裁判沒收確定者，得視個案情節需要拍賣或變賣，或專案報准依下列

方式之一處置之：

一、無償留供公用。

二、廢棄。

三、為其他適當之處置。

第一項整復不得使用廢棄物；整復得使用之物料、實施方法及其他相關事項，由中央主管機關會商相關主管機關公告之。

第四十一條　有下列情形之一者，處新臺幣三千元以上三萬元以下罰鍰：

一、土石採取人未依第三十二條第一項規定申報採取及銷售數量者。

二、土石採取場負責人未依第三十五條第一項規定開具出貨三聯單，或其記載內容與實際裝載者不符者。

三、運送人未依第三十五條第一項規定隨車攜帶出貨三聯單者。

四、土石採取場負責人未依第三十五條第二項規定，將土石裝載於專用車輛或專用車廂外運者。

總統令

中華民國 115 年 8 月 5 日
華總一經字第 11500073011 號

茲修正會計師法第十八條、第三十九條、第四十四條及第五十四條條文，公布之。

總　　統　賴清德
行政院院長　卓榮泰
金融監督管理委員會主任委員　彭金隆

會計師法修正第十八條、第三十九條、第四十四條及第五十四條條文

中華民國 115 年 8 月 5 日公布

第 十八 條　協助會計師執行簽證工作之助理人員，應具備下列資格之一：

一、經會計師考試及格。

二、專科以上學校畢業，修畢會計學、審計學、稅務或電腦相關科目，合計十學分以上。

三、高等或普通考試會計、審計人員考試及格。

四、高級商業職業學校畢業，任會計、審計工作滿二年。

協助會計師執行永續資訊簽證工作之助理人員資格，不受前項規定限制，由全國聯合會擬訂，報請主管機關核定；變更時，亦同。

會計師事務所應於每半年度終了後十日內，將擔任簽證工作之助理人員受僱或解僱資料，報請全國聯合會備查。

第三十九條　會計師得執行下列業務：

一、財務報告或其他財務資訊之簽證。

二、關於會計之制度設計、管理或稅務諮詢、稽核、調查、整理、清算、鑑定、財務分析、資產估價或財產信託等事項。

三、充任檢查人、清算人、破產管理人、仲裁人、遺囑執行人、遺產管理人、重整人、重整監督人或其他受託人。

四、稅務案件代理人或營利事業所得稅相關申報之簽證。

五、充任工商登記或商標註冊及其有關事件之代理人。

六、前五款業務之訴願或依行政訴訟法規定擔任稅務行政訴訟之代理人。

七、持續查核、系統可靠性認證、投資績效認證等認證業務。

八、其他與會計、審計或稅務有關之事項。

第四十四條　會計師非經申請註銷執業登記，不得充任公務員或公營事業機構對經營政策負有主要決策責任之職務、受有俸給之董事、監察人或公營事業機構之經理人。但其事由消滅後，得再申請執業登記。

第五十四條　省（市）會計師公會每年召開會員大會一次，必要時得召開臨時大會。如經會員五分之一以上之請求或監事會函請召集時，應召開臨時大會。

全國聯合會每二年召開代表大會一次，必要時得召開臨時代表大會。

會員（會員代表）不能親自出席會員（會員代表）大會者，得以書面委託其他會員（會員代表）代理，且每一會員（會員代表）以受一人委託為限。委託出席人數，不得超過該次會議親自出席人數之三分之一。超過時，有效委託代理出席人數名單，以受委託人簽到或報到之先後順序計算，但章程另有規定者，從其規定。

總統令　中華民國 115 年 7 月 30 日

特派黃東益為 115 年特種考試地方政府公務人員及離島地區公務人員考試典試委員長。

總　　統　賴清德
行政院院長　卓榮泰

總統令

中華民國 115 年 7 月 27 日
華總二榮字第 11500065110 號

茲授予日本台灣友好議員聯盟會長古屋圭司大綬景星勳章。

總　　統　賴清德
行政院院長　卓榮泰
外交部部長　林佳龍

專　　載

總統頒授日本台灣友好議員聯盟會長古屋圭司眾議員「大綬景星勳章」典禮

總統於本（115）年 7 月 27 日（星期一）上午 9 時 30 分在總統府 3 樓大禮堂，頒授古屋圭司會長「大綬景星勳章」，表彰其促進臺日合作及深化臺日友好關係的卓越貢獻。授勳時，總統府秘書長潘孟安、發言人郭雅慧、第三局局長古文劍、國家安全會議秘書長吳釗燮、外交部部長林佳龍、臺灣日本關係協會秘書長洪英傑、日本台灣交流協會副代表溝渕將史及東濃五市未來城鎮再造協議會會長暨土岐市市長加藤淳司等訪團成員在場觀禮。

總統活動紀要

記事期間：

115 年 7 月 24 日至 115 年 7 月 30 日

7 月 24 日（星期五）

- 參訪國防部海軍司令部海光員工子女非營利幼兒園（高雄市左營區）
- 出席海軍丹江軍艦成軍典禮致詞（高雄市左營區）

7 月 25 日（星期六）

- 無公開行程

7 月 26 日（星期日）

- 無公開行程

7 月 27 日（星期一）

- 頒授日本台灣友好議員聯盟會長古屋圭司眾議員「大綬景星勳章」
- 接見「中華民國第 66 屆中小學科學展覽會」第一名作品師生一行

7 月 28 日（星期二）

- 日前錄製「國軍精神戰力專案教育」勗勉影片

7 月 29 日（星期三）

- 主持中華民國 115 年 8 月份將官晉任授階典禮

7 月 30 日（星期四）

- 接見印太安全研究所（IIPS）訪問團一行
- 接見社團法人中華民國全國中小企業總會第 16 屆理監事及關懷中小企業基金會第 7 屆董事一行

副總統活動紀要

記事期間：

115 年 7 月 24 日至 115 年 7 月 30 日

7 月 24 日（星期五）

- 無公開行程

7 月 25 日（星期六）

- 蒞臨第 26 屆花樣年華全國青少年戲劇節頒獎典禮致詞（臺北市中正區）

7 月 26 日（星期日）

- 無公開行程

7 月 27 日（星期一）

- 無公開行程

7 月 28 日（星期二）

- 無公開行程

7 月 29 日（星期三）

- 接見第 10 屆國家環境教育獎獲獎者代表一行

7 月 30 日（星期四）

- 蒞臨 2026 企業永續・友善家庭實戰年會致詞（臺北市南港區）
- 接見印太安全研究所（IIPS）訪問團一行