

SCHEDULE

PART I

AGREEMENT BETWEEN THE BRITISH TRADE AND CULTURAL OFFICE, TAIPEI AND THE TAIPEI REPRESENTATIVE OFFICE IN THE UNITED KINGDOM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS The British Trade and Cultural Office, Taipei and the Taipei Representative Office in the United Kingdom, hereinafter referred to as the BTCO and the TRO;

Article 27

Entry into force

The BTCO and the TRO shall each notify to the other the completion of the procedures required by the law of their respective territories for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications and shall thereupon have effect:

- (a) in the territory in which the taxation laws administered by the United Kingdom Inland Revenue are applied:
 - (i) in respect of income tax and capital gains tax, for any year of assessment beginning on or after 6th April in the calendar year next following that in which this Agreement enters into force;
 - (ii) in respect of corporation tax, for any financial year beginning on or after 1st April in the calendar year next following that in which this Agreement enters into force;
- (b) in the territory in which the taxation laws administered by the Department of Taxation, Ministry of Finance, Taipei are applied, in relation to income, profits or gains of any year of income beginning on or after 1st January in the calendar year next following the date on which the Agreement enters into force.