

## 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 28*

##### **Termination**

This Agreement shall remain in force until terminated by the BTCO or the TRO. Either the BTCO or the TRO may terminate this Agreement, by giving notice of termination to the other at least six months before the end of any calendar year beginning after the expiry of five years from the date of entry into force of this Agreement. In such event, this Agreement shall cease to 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 the notice is given;
  - (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 the notice is given;
- (b) in the territory in which the taxation laws administered by the Department of Taxation, Ministry of Finance, Taipei are applied, in relation to income, profits or gains of any year of income beginning on or after 1st January in the calendar year next following that in which the notice of termination is given.

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

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

For the British Trade and For the Taipei Cultural Office, Taipei

*David Coates*

Director-General, British Trade and Cultural Office, Taipei

For the Taipei Representative Office in the United Kingdom

*Wen-hua Tzen*

Representative, Taipei Representative Office in the United Kingdom