出國報告

（出國類別：其他－租稅協定簽署）

出席第 40 屆臺日（日本）經濟貿易會議閉幕式臺日租稅協定簽署暨記者說明會

出國報告

服務機關：財政部國際財政司

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派赴國家：日本

出國期間：104 年 11 月 25 日至 11 月 27 日

報告日期：105 年　1 月 28 日

摘要

臺日租稅協定由亞東關係協會李會長嘉進及日本交流協會大橋會長光夫於 104 年 11 月 26 日「第 40 屆臺日經濟貿易會議」閉幕式後簽署，並由亞東關係協會李會長嘉進主持記者說明會，本部國際財政司宋司長秀玲說明協定實質內容及回答現場記者提問。

臺日租稅協定為我國與東北亞國家所簽署之第 1 個全面性租稅協定，其生效適用，有利我國企業在東北亞進行投資布局，亦可吸引日本企業來臺投資，對於促進雙方經貿交流及人才技術合作亟具助益，並提升我國投資環境之國際競爭力。

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出國報告

目　　錄

壹、背景及目的 1

貳、臺日租稅協定簽署及記者說明會情形 1

一、臺日租稅協定簽署 1

二、臺日租稅協定記者說明會 2

叁、心得及建議 3

一、心得 3

二、建議 4

肆、附錄

附錄 1 臺日租稅協定簽署文本

附錄 2 臺日租稅協定簽署相關新聞報導

出席第 40 屆臺日（日本）經濟貿易會議閉幕式
臺日租稅協定簽署暨記者說明會
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壹、背景及目的

為避免國際間重複課稅，促進雙方經貿、投資、文化、科技及人才交流，保障國人對外投資獲得合理公平之租稅待遇，本部向積極配合外交及經貿政策，與我國友好或經貿往來密切國家洽簽避免所得稅雙重課稅及防杜逃稅協定（以下簡稱租稅協定）。

鑑於臺日間經貿往來密切，我國多年來積極推動與日本洽簽租稅協定。日方於 102 年 11 月舉行第 38 屆臺日經濟貿易會議，提議與我方展開諮商，歷經 4 回合諮商會議、1 回合預備性會議及書面溝通，於 104 年 10 月就全部條文達成共識，嗣於 104 年 11 月 25 日至 26 日假日本東京舉行「第 40 屆臺日經濟貿易會議」閉幕式後簽署「臺日租稅協定」，俾日方於 105 年 3 月 31 日前經國會審議通過，自 106 年 1 月 1 日起生效。為期本協定早日生效適用，我方業完成國內法定程序，通知日方，刻待日方完成國內執行本協定之法律程序。

貳、臺日租稅協定簽署及記者說明會情形

一、臺日租稅協定簽署儀式

亞東關係協會及日本交流協會（以下簡稱兩會）於 104 年 11 月 26 日中午 11 時 30 分假東京大倉飯店別館 12 樓 Mayfair 簽署臺日租稅協定、競爭法適用備忘錄及災防交流合作備忘錄。

本部由臺日租稅協定主談人本部國際財政司宋司長秀玲率王科員齡懋出席。為示慎重，本部於簽署前夕再次檢視簽署文本內容（按國際慣例由簽署會議主辦國準備，文本詳附錄 1）及新聞稿內容，並與亞東關係協會及我駐日本代表處同仁確認

次日簽署流程，同時就臺日租稅協定生效程序、未來宣導說明會等廣泛交換意見。

簽署當日除本部代表團成員，我方出席人員包括亞東關係協會周副秘書長耀庭、蔡組長偉淦、台北駐日經濟文化代表處張組長厚純及盧秘書詩瑩等；日方除日本交流協會高階主管代表，其財務省主稅局參事官田中琢二、總合調整官緒方健太郎(日方主談人)及主稅企劃官河西修等亦出席與會。正式簽署儀式流程，首先由兩會會長分別致詞，旋即展開簽署儀式，簽署後兩會會長交換文本，雙方並拍照紀念。

二、臺日租稅協定記者說明會

臺日「避免雙重課稅協定」、「競爭法適用備忘錄」及「災防交流合作備忘錄」簽署後記者說明會，依兩會安排由臺日雙方各自分別召開，我方記者會於 11 月 26 日中午 11 時 45 分於大倉飯店別館 12 樓 Chelsea 舉行，由亞東關係協會李會長嘉進主持，各主政機關代表分別說明協定（備忘錄）實質內容，及回答現場記者提問。

本部宋司長秀玲首先說明臺日租稅協定推動歷程，在雙方主管機關努力下，歷時兩年 5 次諮商終達成共識，促成本協定簽署；臺日經貿投資關係密切，日本為我國第三大貿易夥伴及外資來源國，對我國投資累計總數高達 186 億美元，本協定簽署生效，可解決雙方居住者重複課稅問題，並可進一步緊密雙方經貿與投資關係，實具重要性。本協定所提供減稅措施，包括股利、利息及權利金扣繳稅率減半、營業利潤於未構成常設機構下免稅等，對日商赴我國投資提供友善穩定低稅負環境；又租稅協定具雙邊互惠特性，亦有利我商赴日投資。此外，本協定亦提供爭議解決相互協議機制，如關係企業移轉訂價相對應調整爭議等，可提升相互投資意願，促進雙方經濟成長，營造互惠多贏局面。

記者說明會現場有聯合報、中央通訊社等多家媒體，聯合報駐日記者詢問本協定有關防杜逃稅規定，是否遭遇僑民阻力，宋司長以臺加（加拿大）租稅協定為例說明，經本部 102 年赴加拿大與僑民面對面溝通說明協定內涵及效益後，僑民態度多趨正面，並認同租稅協定可消除重複課稅及減輕稅負之效益；推動臺日租稅協定過程中僑民並未表達反對，各界重視與關切事項係聚焦於如何解決雙邊密切經貿關係下稅負過重問題。會後東森財經新聞、聯合新聞網及中央社等媒體均有報導臺日

租稅協定簽署事宜，並多肯定簽署協定之重要性，確已發揮宣導效果，有助於後續臺日租稅協定之生效及適用。

叁、心得及建議

一、心得

透過與我經貿往來密切國家簽訂租稅協定，以避免雙重課稅及防杜逃稅，並加強兩國貿易及投資等實質關係，係我國一貫政策與積極努力之目標。據經濟部統計，103 年臺日雙邊經貿總額 615 億 9 千萬美元，日本為我國第 3 大貿易夥伴，我國亦為日本前 10 大貿易夥伴；截至 104 年 9 月底，日本對我國投資累計數 185 億 8 千萬美元，為我國排名第 3 大外資來源國，我國對日本投資累計數 37 億 5 千萬美元。我國與日本經貿投資關係密切，確有推動洽簽租稅協定，以消除雙重課稅，進一步緊密雙方經貿投資關係之必要。本次簽署之臺日租稅協定，係臺日 50 年來首次簽署之「協定（Agreement）」，日方為使該協定生效，需經國會通過，為臺日雙方關係之重大突破。

大陸目前已躍升為全球第二大經濟體，對日商而言，我國地理位置卓越，復有完善基礎建設與法律制度、豐厚製造業基礎、創新高品質服務業及優秀人才，基於兩岸語言相同及臺商深耕大陸之優越經驗，有利日商以臺灣為跳板，進軍大陸。倘兩岸租稅協議及臺日租稅協定能儘速完成生效程序，除進一步完善我國租稅協定網絡外，兩岸租稅協議相對優惠之租稅減免措施可合理減輕對大陸投資及營運之稅負成本，提升日資以臺灣為亞太區域中心進行投資及全球布局意願，有助於臺日雙方經貿交流及人才技術合作，增加企業競爭力，進而創造就業機會，促進雙方經濟成長，營造互惠多贏之局面。

二、建議

截至 104 年底止，我國已簽署生效協定計 28 個（其中亞洲國家有 7 個），遠低於鄰國如韓國（85 個）、新加坡（76 個）及馬來西亞（74 個），為避免租稅協定網絡未臻緊密，影響我商對外競爭力及我投資環境對外商吸引力，並強化我國在國際地位之重要性，本部未來將賡續配合我國外交經貿政策，優先以跨太平洋夥伴協定（TPP）與區域全面經濟夥伴協定（RCEP）成員國及與我經貿投資關係密切國家推動洽簽租稅協定，營造加入區域整合有利條件，進而提升我國國際競爭力及國際能見度。

肆、附錄 （下一頁）

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

ETtoday東森新聞雲

台日租稅協定簽了！　最快明年上路

▲台日今日簽署租稅協定。（圖／財政部提供）

記者徐珍翔／台北報導

亞東關係協會會長李嘉進、日本交流協會會長大橋光夫在26日「第40屆台日經濟貿易會議」閉幕後，代表兩國簽署「避免所得稅雙重課稅及防杜逃稅協定（台日租稅協定）」，預計最快明年上路；財政部長張盛和接受媒體訪問表示，日本這麼大的國家願意和台灣簽署協定，並不容易，「是很大的突破」，宣稱自己很有成就感，心情也很好。

據悉，台灣與日本在1972年9月29日斷交後，日本於同年12月1日成立「財團法人交流協會」，台灣則在隔天成立「亞東關係協會」，成為兩國間事務溝通與互動平台，繼續維持雙邊經貿、文化交流、技術合作等非政府間實務關係；此次所簽租稅協定，就是雙方歷經數回合諮商後所達成共識。

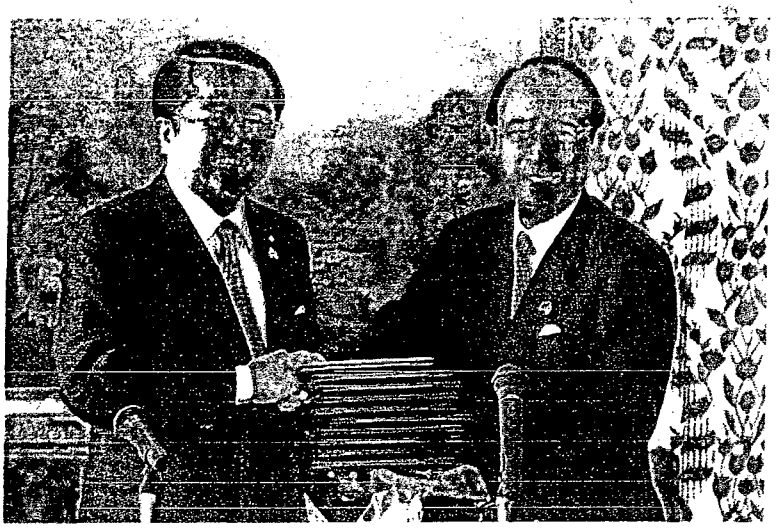
財政部官員指出，截至今年9月底，日本對台投資累計達185億8,000萬美元，是我國第3大貿易夥伴，雙方經貿投資關係密切，去年兩者經貿總額高達615億9,000萬美元（約新台幣2兆元）；台灣對日本投資累計37億5,000萬美元，確有必要推動租稅協定，藉此消除雙重課稅，進一步拉近雙方經貿投資關係。

官員說，日本是台灣的第29個租稅協定簽署國，也是第1個簽署全面性租稅協定的東北亞國家，主要是所得來源國針對另一方人民及企業所取得的各類所得，提供相當程度的租稅減免措施，藉此達到消除重複課稅、減輕稅負、解決爭議等成效；由於該協議無須經過立法院審議，因此只要日方完成相關程序即可生效，預計最快明年上路。

▼台日租稅協定主要內容。（圖／翻攝自財政部網站）

適用範圍	適用對象	居住者：指符合各自稅法規定之居住者，包括個人及企業。
	適用稅目	主要為所得稅。
主要減免稅措施	營業利潤	一方領域之企業於他方領域從事營業未構成「常設機構」者，其「營業利潤」免稅。
	投資所得	一、股利：上限稅率 10%。 二、利息：上限稅率 10%；特定利息免稅。 三、權利金：上限稅率 10%。
	財產交易所得	股份交易所得免稅。
關係企業移轉訂價		提供相對應調整機制，解決關係企業交易雙方重複課稅問題。
爭議解決	相互協議	一方領域之居住者遇有適用本協定爭議、移轉訂價相對應調整爭議或其他雙重課稅問題，得於一定期間內向該一方領域之主管機關申請相互協議，解決相關問題，並得向雙方領域之主管機關申請關係企業交易雙邊預先訂價協議，減少事後查核風險及增加稅負確定性。

招商利多　一分鐘看懂台日租稅協定



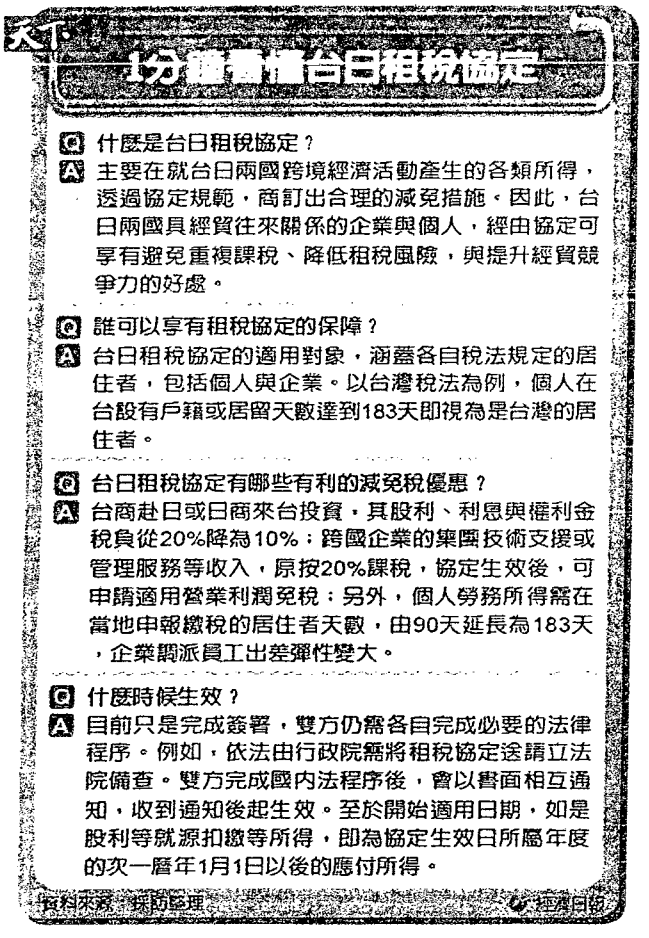
圖片來源：留光涵

作者：陳美珍 2015-11-27 聯合新聞網

我國亞東關係協會會長李嘉進（左）26日與日本交流協會會長大橋光夫在台日經濟貿易會議簽署「避免雙重課稅協定」等三項文件。

租稅外交再下一城，台日租稅協定昨（26）日完成簽署，日本成為我國打開東北亞租稅外交版圖的首個據點，亦將是台灣第29個租稅締約國。

經由協定，赴日投資稅負將大幅下降，重複課稅風險趨於零，有利台商在東北亞進行投資布局；租稅協定具雙邊互惠的特性，因此亦有利對日招商。



1分鐘看懂台日簽租稅協定 圖／經濟日報提供

日本與我國在1990年間完成簽署海空運運輸單項互免所得稅租稅協定，25年後，全面性互免所得稅協定終於誕生。財政部長張盛和形容這是重大進展。根據經濟部資料，日本是我國第三大貿易夥伴，台灣則是日本第四大出口市場。台日租稅協定繼兩岸租稅協議後完成簽署，具有指標性意義。

財政部指出，台日租稅協定減免稅措施，以營業利潤、投資所得與財產交易所得最為優惠。其中，台商赴日本從事營業行為，只要不構成「常設機構」，日本（所得來源國）不會對其營業利潤課稅，改由我國（居住地國）課徵17%的營所稅。日本一般公司稅是25.5%，高於台灣，台商赴日取得的營業利潤僅由台灣課稅，代表稅負將大幅下降。

同樣情況也顯現在財產交易所得。依據台日租稅協定，財產交所得來自股份交易，且轉讓的股份價值直接或間接來自他方領域的不動產比重未達50%，課稅權即由居住地國取得。舉例來說，台商取得在日本投資並轉讓的股份收益，股份價值來自日本不動產的收益未達50%，股份轉讓收益只需向台灣繳稅，日本應予免稅。

此外，台日租稅協定對於雙方因經貿交流產生的投資所得，包括股利、利息及權利金的扣繳稅率均降為10%，目前台灣及日本對未簽署租稅協國家的企業或個人取得的股利、利息與權利金所得，扣繳率為20%。

台日租稅協定除可避免雙方企業及個人遭到重複課稅，也對雙方稅捐機關各自查稅的權限加以約束。財政部表示，台日租稅協定訂有關係企業移轉訂價相對應調機制，跨國企業若被日本稅捐機關調增所得並補稅，台灣即會進行相對應調減，企業可免於被重複課稅夾擊。

台日簽租稅協定 張盛和：很大突破

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財政部長張盛和表示，日本是TPP首輪談判國之一，台日租稅協定生效後，對台灣未來加入TPP有助益。（中央社記者謝佳璋攝 104年11月26日）

（中央社記者邱柏勝台北26日電）台日租稅協定今天簽署。財政部長張盛和說，「這是很大的突破，非常有成就感」。他表示，日本也是TPP首輪談判國之一，台日租稅協定生效後，對台灣未來加入TPP有助益。

台、日今天簽署「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」，將於各自完成必要程序，並以書面相互通知後生效。財政部表示，若日本能在年底前完成程序，最快明年起就可生效實施。

張盛和今天下午在電話中告訴中央社記者，日本是台灣的第3大貿易夥伴，台灣是日本前10大貿易夥伴，去年雙邊貿易總額達615.9億美元；截至今年9月底，台灣對日本累計投資額37.5億美元，日本對台灣累計投資額185.8億美元，顯見雙邊經貿投資關係密切。

此外，日本是第一個跟台灣簽訂租稅協定的東北亞國家，也是中國大陸之外，與台灣簽訂租稅協

定的最大經濟體，張盛和說，「這麼大的國家願意與我們等租稅協定，老實講不容易。」能夠在卸任前完成兩岸租稅協議與台日租稅協定，他坦言非常有成就感，「我現在心情很好」。

張盛和表示，台日簽訂租稅協定後，稅捐稽徵法已授權，只要完成必要程序並向行政院備查，不須經立法院審議，台日方完成相關程序後，隨即生效。

至於兩岸租稅協議，受限於兩岸關係條例，須經立法院審議通過，才能完成必要程序。換言之，台日租稅協定可能比兩岸租稅協議更早生效。

財政部表示，透過台日租稅協定減免稅優惠，以及移轉訂價相對調整等措施，有助提升雙方投資意願，增加企業競爭力，營造互惠多贏局面。1041126

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