

## SCHEDULE

### PART II

#### THE BRITISH TRADE AND CULTURAL OFFICE, TAIPEI AND THE TAIPEI REPRESENTATIVE OFFICE IN THE UNITED KINGDOM;

Having regard to the Agreement for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital gains signed at London this 8th day of April 2002 (in this Annex called the Agreement);

Have agreed that the following provisions shall form an integral part of the Agreement:

With respect to the territory in which the taxation law administered by the Department of Taxation, Ministry of Finance, Taipei is applied, it is understood that nothing in the Agreement affects the imposition of the Land Value Increment Tax.

The remuneration, pensions, or annuities of staff of the Taipei Representative Office in the United Kingdom and of the British Trade and Cultural Office, Taipei shall be dealt with under the terms of Article 19 of the Agreement.

In witness whereof the undersigned have signed this Annex.

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