駐丹麥臺北代表處與丹麥商務辦事處避免所得稅雙重課稅及防杜逃稅協定

駐丹麥臺北代表處與丹麥商務辦事處，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，爰經議定下列條款：

第　一　條　　適用之人

本協定適用於具有一方或雙方領域居住者身分之人。

第　二　條　　適用之租稅

一、本協定所適用之現行租稅：

(一) 在丹麥賦稅部主管之稅法所適用之領域，係指：

１、國家所得稅；

２、市所得稅；

３、縣所得稅；

(二) 在臺北之財政部賦稅署主管之稅法所適用之領域，係指：

１、營利事業所得稅；

２、個人綜合所得稅；

包含對該等租稅所課徵之附加稅。

二、本協定亦適用於協定簽署後新開徵或替代現行各項租稅，而與現行租稅相同或實質類似之任何租稅。雙方領域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

一、除上下文另有規定外，本協定稱：

(一)「領域」，視上下文規定指第二條第一項第一款或第二款所稱之領域，「他方領域」及「雙方領域」亦同。

(二)「人」，包括個人、公司及其他任何人之集合體。

(三)「公司」，指法人或依稅法規定視同法人之任何實體。

(四)「企業」，適用於所經營之任何營業。

(五)「一方領域之企業」及「他方領域之企業」，分別指由一方領域之居住者所經營之企業及他方領域之居住者所經營之企業。

(六)「國際運輸」，指於一方領域之企業，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領域境內經營者，不在此限。

(七)「主管機關」：

１、在丹麥賦稅部主管之稅法所適用之領域，指中央關稅暨稅務局。

２、在臺北之財政部賦稅署主管之稅法所適用之領域，指賦稅署署長或其授權之代表。

(八)「營業」，包括執行業務或其他具有獨立性質之活動。

二、本協定於一方領域適用時，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協定適用當時之法律規定辦理，該領域稅法之規定應優先於該領域其他法律之規定。

第　四　條　　居住者

一、本協定稱「一方領域之居住者」，指依該領域法律規定，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，包括該領域之行政機關、所屬行政機關或地方機關。

二、僅因有源自一方領域之所得而負該領域納稅義務之人，非爲本協定所稱一方領域之居住者。但第二條第一項第二款所稱領域，如僅對其居住者個人源自該領域之所得課稅者，該居住者個人不適用本項規定。

三、個人依第一項規定，如同爲雙方領域之居住者，其身分決定如下：

(一) 於一方領域內有永久住所，視其爲該領域之居住者；如於雙方領域內均有永久住所，視其爲與其個人及經濟利益較爲密切之領域之居住者（主要利益中心）。

(二) 如主要利益中心所在地領域不能確定，或於雙方領域內均無永久住所，視其爲有經常居所之領域之居住者。

(三) 如於雙方領域內均有或均無經常居所，視其爲具有國民身分之一方領域之

居住者。

(四) 如其依第三款規定均屬或均非雙方領域之國民，雙方領域之主管機關應共同協議解決之。

四、依據一方領域法律規定設立以提供個人養老金或其他類似利益爲目的之法人、基金或其他實體，且依該一方領域規定通常免稅者，視其爲本協定規定之該一方領域居住者。

五、個人以外之人依第一項規定，如同爲雙方領域之居住者，視其爲實際管理處所所在地領域之居住者。

第 五 條　常設機構

一、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。

二、「常設機構」包括：

(一) 管理處。

(二) 分支機構。

(三) 辦事處。

(四) 工廠。

(五) 工作場所。

(六) 礦場、油井或氣井、採石場或任何其他天然資源開採場所。

三、建築工地、營建或安裝工程之存續期間超過六個月者，構成常設機構。

四、一方領域之企業有下列情形之一者，應視爲於他方領域有常設機構：

(一) 爲天然資源探勘之安裝工程、或所使用之鑽探裝備或船舶，存續期間超過六個月者。

(二) 該企業於他方領域內從事與建築工地、營建或安裝工程相關之監督活動，期間超過六個月者。

(三) 該企業經由其員工、其他僱用之人員或人提供服務（包含諮詢服務），爲相同或相關計畫案從事該等性質活動之期間，於任何十二個月期間內持續或合計超過六個月者。

五、一企業與他企業具有聯屬關係者，於計算該企業在一方領域從事第三項及第四項所定之活動存續期間，須加計與其有聯屬關係之他企業在該領域從事與前述活動有關活動之期間，但前述各項有關活動如於一期間內同時進行，該部分期間不重複計算。一企業直接或間接受他企業控制，或該二企業均直接或間接受第三者控制者，該一企業視爲與他企業具有聯屬關係。

六、前述各項之「常設機構」，不包括下列各款：

(一) 專爲儲存、展示或運送屬於該企業之貨物或商品而使用設備。

(二) 專爲儲存、展示或運送而儲備屬於該企業之貨物或商品。

(三) 專爲供其他企業加工而儲備屬於該企業之貨物或商品。

(四) 專爲該企業採購貨物或商品或蒐集資訊而設置固定營業場所。

(五) 專爲該企業從事其他具有準備或輔助性質之活動而設置固定營業場所。

(六) 專爲從事第一款至第五款活動之任一組合活動而設置固定營業場所，但以因該組合之固定營業場所其整體活動具有準備或輔助性質者爲限。

七、於一方領域內代表他方領域之企業（非第八項所稱具有獨立身分之代理人），有權以該企業名義於該一方領域內簽訂契約，並經常行使該權力之人，其爲該企業所從事之任何活動，視爲該企業於該一方領域有常設機構，不受第一項及第二項規定之限制。但該人經由固定營業場所僅從事第六項之活動，依該項規定，該固定營業場所不視爲常設機構。

八、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，於一方領域內從事營業者，不得視爲該企業於該領域有常設機構。

九、一方領域之居住者公司，控制或受控於他方領域之居住者公司或於他方領域內從事營業之公司（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爲另一公司之常設機構。

第 六 條　不動產所得

一、一方領域之居住者取得位於他方領域內之不動產所產生之所得（包括農業或林業所得），他方領域得予課稅。

二、稱「不動產」，應具有財產所在地領域法律規定之含義，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，及以給付變動或固定報酬爲對價而取得開採或有權開採礦產、資源與其他天然資源之權利。船舶、小艇及航空器不視爲不動產。

三、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，應適用第一項規定。

四、由企業之不動產所產生之所得，亦應適用第一項及第三項規定。

第 七 條　營業利潤

一、一方領域之企業，除經由其於他方領域內之常設機構從事營業外，其利潤僅由該一方領域課稅。該企業如經由其位於他方領域內之常設機構從事營業，他方領域得就該企業之利潤課稅，但以歸屬於該常設機構之利潤爲限。

二、除第三項規定外，一方領域之企業經由其於他方領域內之常設機構從事營業，各領域歸屬該常設機構之利潤，應與該常設機構爲一獨立之企業，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企業從事交易時，所應獲得之利潤相同。

三、計算常設機構之利潤時，應准予減除該常設機構爲營業目的而發生之費用，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領域或他處發生。

四、一方領域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，不得依第二項規定排除該一方領域之分配慣例，但採用該分配方法所獲致之結果，應與本條所定之原則相符。

五、常設機構僅爲該企業採購貨物或商品，不得對該常設機構歸屬利潤。

六、前五項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。

七、利潤中如包含本協定其他條文規定之所得項目，各該條文之規定，應不受本條規定之影響。

第 八 條　海空運輸

一、源自一方領域之企業以船舶或航空器經營國際運輸業務之利潤，僅由該一方領域課稅。

二、本條稱以船舶或航空器經營國際運輸業務之利潤，包括下列項目，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有附帶關係者爲限：

(一) 以計時、計程或光船方式出租船舶或航空器之利潤。

(二) 使用、維護或出租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。

三、參與聯營、合資企業或國際代理業務之利潤，亦適用第一項及第二項規定。

四、來自不同管轄權領域之企業同意經由營業聯盟方式經營船舶或航空器國際運輸業務，應僅就一方領域之企業參與該聯盟所獲之利潤比例，適用本條之規定。

第 九 條　關係企業

一、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，異於雙方爲獨立企業所爲，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：

(一) 一方領域之企業直接或間接參與他方領域企業之管理、控制或資本。

(二) 相同之人直接或間接參與一方領域之企業及他方領域企業之管理、控制或資本。

二、一方領域將業經他方領域課稅之他方領域企業之利潤，列計爲該一方領域企業之利潤並予以課稅，如該兩企業間所訂定之條件與互爲獨立企業所訂定者相同，且該項列計之利潤應歸屬於該一方領域企業之利潤時，該他方領域之主管機關對該項利潤之課稅，應作適當之調整。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，雙方領域之主管機關應相互磋商。

第 十 條　股利

一、一方領域之居住者公司給付他方領域之居住者之股利，他方領域得予課稅。

二、前項給付股利之公司如係一方領域之居住者，該領域亦得依其法律規定，對該項股利課稅，但股利之受益所有人如爲他方領域之居住者，其課徵之稅額

不得超過股利總額之百分之十。

雙方領域之主管機關應共同協議決定此種限制之適用方式。

本項規定不影響對該公司用以發放股利之利潤所課徵之租稅。

三、本條稱「股利」，指自股份或其他非屬債權而得參與利潤分配之其他權利所取得之所得，及依分配股利之公司居住地領域稅法規定，與股份所得課徵相同租稅而自公司其他權利取得之所得。

四、股利受益所有人如爲一方領域之居住者，於給付股利公司爲居住者之他方領域內，經由其於他方領域內之常設機構從事營業，且該給付股利有關之股份持有與該常設機構有實際關聯時，不適用第一項及第二項規定，而應適用第七條規定。

五、一方領域之居住者公司自他方領域取得利潤或所得，其所給付之股利或其未分配盈餘，即使全部或部分來自他方領域之利潤或所得，他方領域不得對該給付之股利或未分配盈餘課稅。但該股利係給付予他方領域之居住者，或該給付股利有關之股份持有與他方領域內之常設機構有實際關聯者，不在此限。

第 十一 條　利息

一、源自一方領域而給付他方領域居住者之利息，他方領域得予課稅。

二、前項利息來源地領域亦得依其法律規定，對該項利息課稅，但利息之受益所有人如爲他方領域之居住者，其課徵之稅額不得超過利息總額之百分之十。

雙方領域之主管機關應共同協議決定此種限制之適用方式。

三、受益所有人如爲一方領域之公共機構（包括中央銀行）或由一方領域之行政機關所有或控制之機構（包括金融機構），他方領域不應對該利息總額課稅，不受第二項規定之限制。

四、本條稱「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，尤指公共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非屬本條所稱之「利息」。

五、利息受益所有人如爲一方領域之居住者，經由其於利息來源地之他方領域內之常設機構從事營業，且與利息給付有關之債務與該常設機構有實際關聯時，不適用第一項及第二項規定，而應適用第七條規定。

六、由一方領域之居住者所給付之利息，視爲源自該領域。利息給付人如於一方領域內有常設機構，而與利息給付有關之債務之發生與該常設機構有關聯，且該利息係由該常設機構負擔者，不論該利息給付人是否爲該一方領域之居住者，該利息視爲源自該常設機構所在地領域。

七、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，其債務之利息數額，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，本條規定應僅適用於後者之數額。在此情形下，各領域得考量本協定之其他規定，依其法律對此項超額給付課稅。

第 十二 條　權利金

一、源自一方領域而給付他方領域居住者之權利金，他方領域得予課稅。

二、前項權利金來源地領域亦得依其法律規定，對該項權利金課稅，但權利金之受益所有人如爲他方領域之居住者，其課徵之稅額不得超過權利金總額之百分之十。

雙方領域之主管機關應共同協議決定此種限制之適用方式。

三、本條稱「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、專利權、商標權、設計或模型、計畫、秘密處方或方法、或有關工業、商業或科學經驗之資訊，所取得任何方式之給付。除第十六條規定外，所稱「權利金」亦包括使用或有權使用個人之姓名、照片或任何其他類似之個人權利以及供廣播或電視播放使用之表演人或運動員表演之影片或錄音帶，所取得任何方式之給付。

四、權利金受益所有人如爲一方領域之居住者，經由其權利金來源地之他方領域內之常設機構從事營業，且與權利金給付有關之權利或財產與該常設機構有實際關聯時，不適用第一項及第二項規定，而應適用第七條規定。

五、由一方領域之居住者給付之權利金，視爲源自該領域。但權利金給付人如於一方領域內有常設機構，而權利金給付義務之發生與該常設機構有關聯，且該權利金係由該常設機構負擔者，不論該權利金給付人是否爲一方領域之居住者，該權利金視爲源自該常設機構所在地領域。

六、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，本條規定應僅適用於後者之數額。在此情形下，各領域得考量本協定之其他規定，依其法律對此項超額給付課稅。

第 十三 條　財產交易所得

一、一方領域之居住者轉讓位於他方領域內合於第六條所稱不動產而取得之利得，他方領域得予課稅。

二、一方領域之企業轉讓其於他方領域內常設機構營業資產中之動產而取得之利得，包括轉讓該常設機構（單獨或連同整個企業）而取得之利得，他方領域得予課稅。

三、一方領域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而取得之利得，僅由該領域課稅。

四、一方領域居住者轉讓股份，且該股份之百分之五十以上價值直接或間接來自於他方領域內之不動產，他方領域得予課稅。

五、轉讓前四項以外之任何財產而取得之利得，僅由該轉讓人爲居住者之領域課稅。

六、來自不同管轄權領域之企業同意經由營業聯盟方式經營船舶或航空器國際運輸業務，應僅就一方領域之企業參與該聯盟所獲之財產交易所得比例，適用第三項規定。

第 十四 條　受僱所得

一、除第十五條、第十七條及第十八條規定外，一方領域之居住者因受僱而取得之薪津、工資及其他類似報酬，除其勞務係於他方領域提供者外，應僅由該一方領域課稅。前述受僱勞務如於他方領域內提供，他方領域得對該項勞務取得之報酬課稅。

二、一方領域之居住者於他方領域內提供勞務而取得之報酬，符合下列各款規定者，應僅由該一方領域課稅，不受前項規定之限制：

(一) 該所得人於該會計年度內開始或結束之任何十二個月期間內，於他方領域內持續居留或合計居留期間不超過一百八十三天，且

(二) 該項報酬由該一方領域居住者之僱主所給付或代表僱主給付，且

(三) 該項報酬非由該僱主於他方領域內之常設機構負擔。

三、因受僱於一方領域之企業，於該企業經營國際運輸業務之船舶或航空器上提供勞務而取得之報酬，該一方領域得予課稅，不受前二項規定之限制。

第 十五 條　董事報酬

一方領域之居住者因擔任他方領域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，他方領域得予課稅。

第 十六 條　表演人及運動員

一、一方領域之居住者爲劇院、電影、廣播或電視演藝人員、音樂家等表演人，或爲運動員，於他方領域內從事個人活動而取得之所得，他方領域得予課稅，不受第七條及第十四條規定之限制。

二、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者，該活動舉行地領域對該項所得得予課稅，不受第七條及第十四條規定之限制。

三、表演人或運動員於一方領域從事活動所取得之所得，如其訪問該一方領域係完全或主要由雙方領域或其中一方領域、所屬機關、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爲居住者之領域課稅，不適用第一項及第二項規定。

第 十七 條　養老金、社會安全給付與類似給付

一、一方領域之居住者個人，依他方領域之社會安全法規或依他方領域、所屬機關、或地方機關所籌設之基金之任何其他計畫取得之給付，他方領域得予課稅。

二、除第一項及第十八條第二項規定外，源自一方領域之養老金或其他類似報酬給付予他方領域之居住者，不論是否基於過去僱傭關係，應僅由他方領域課稅。但符合下列情形之一者，該養老金或其他類似報酬得由一方領域課稅：

(一) 養老金計畫受益人所支付之保費，業依一方領域之法律規定自受益人之課稅所得中扣除；或

(二) 雇主所給付之保費，依一方領域之法律規定未歸課受益人之所得。

三、養老基金或其他類似機構依一方領域法律規定認屬課稅實體者，該養老基金或其他類似機構提供個人爲確保退休利益而得參與之養老金計畫所給付之養老金，視爲源自該一方領域。

第 十八 條　公共勞務

一、

(一) 一方領域之行政機關、所屬行政機關或地方機關給付予爲該等機關提供勞務之個人之薪津、工資或其他類似報酬（養老金除外），僅由該一方領域課稅。

(二) 但該等勞務如係由他方領域之居住者個人於他方領域提供，且該個人係他方領域之國民，或非專爲提供上述勞務之目的而成爲他方領域之居住者，該項報酬應僅由他方領域課稅。

二、

(一) 一方領域之行政機關、所屬行政機關或地方機關，或經由其所籌設之基金，給付予爲該等機關提供勞務之個人之養老金，應僅由該一方領域課稅。

(二) 但如該個人係他方領域之居住者，且爲他方領域之國民，該養老金應僅由他方領域課稅。

三、爲第一項規定之機關所經營之事業提供勞務而取得之薪津、工資或其他類似報酬及養老金，應適用第十四條至第十七條之規定。

第 十九 條　學生

學生或企業見習生專爲教育或訓練目的而於一方領域停留，且於訪問該一方領域之前，係爲他方領域之居住者，其爲生活、教育或訓練目的而取得源自該一方領域以外之給付，該一方領域應予免稅。

第 二十 條　其他所得

一、一方領域之居住者取得非屬本協定前述各條規定之所得，不論其來源爲何，僅由該領域課稅。

二、所得人如係一方領域之居住者，經由其於他方領域內之常設機構從事營業，且與該所得給付有關之權利或財產與該常設機構有實際關聯時，除第六條第二項定義之不動產所產生之所得外，不適用前項規定，而應適用第七條規定。

三、一方領域之居住者取得源自他方領域非屬本協定前述各條規定之所得，他方領域亦得予課稅，不受前二項規定之限制。

第二十一條　雙重課稅之消除

避免雙重課稅之方式規定如下：

一、於丹麥賦稅部主管之稅法所適用領域之情形：

(一) 除第三款規定外，丹麥賦稅部主管之稅法所適用領域之居住者所取得之所得，依據本協定規定，臺北之財政部賦稅署主管之稅法所適用領域得予課稅者，該居住者於後者領域所繳納之所得稅，前者領域應准予自其所得稅額中扣抵。

(二) 但該等扣抵不得超過依其稅法規定對該所得課徵之稅額。

(三) 丹麥賦稅部主管之稅法所適用領域之居住者所取得之所得，依據本協定規定，應僅由臺北之財政部賦稅署主管之稅法所適用領域課稅者，前者領域得將該所得納入稅基，但該居住者源自後者領域所得所繳納之所得稅，應准予自其所得稅額中扣抵。

二、於臺北之財政部賦稅署主管之稅法所適用領域之情形：

臺北之財政部賦稅署主管之稅法所適用領域之居住者，取得源自丹麥賦稅部主管之稅法所適用領域之所得，依據本協定規定於後者領域就該所得所繳納之稅額，應准予扣抵前者領域對該居住者所課徵之稅額。但扣抵之數額，不得超過後者領域依其稅法及細則規定對該所得課徵之稅額。

第二十二條　無差別待遇

一、一方領域之國民於他方領域內，不應較他方領域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領域居住者或非爲雙方領域居住者之人，不受第一條規定之限制。

二、一方領域之企業於他方領域內有常設機構，他方領域對該常設機構之課稅，不應較經營相同業務之他方領域之企業作更不利之課徵。本項規定不應解釋爲一方領域基於國民身分或家庭責任而給予其居住者個人之免稅額或減免等課稅規定，應同樣給予他方領域之居住者。

三、除適用第九條第一項、第十一條第七項或第十二條第六項規定外，一方領域之企業給付他方領域居住者之利息、權利金及其他款項，於計算該企業之應課稅利潤時，應與給付該一方領域居住者之情況相同而准予減除。

四、一方領域之企業，其資本之全部或部分由一個或一個以上之他方領域居住者直接或間接持有或控制者，該企業不應較該一方領域之其他類似企業，負擔不同或較重之任何租稅或相關之要求。

五、本條規定僅適用於本協定所規定之租稅。

第二十三條　相互協議之程序

一、任何人如認爲一方或雙方領域機關之行爲，對其發生或將發生不符合本協定規定之課稅，不論各該領域國內法之救濟規定，得向其本人爲居住者領域之主管機關提出申訴；如申訴案屬第二十二條第一項規定之範疇，得向其本人爲國民所屬領域之主管機關提出申訴。此項申訴應於首次接獲不符合本協定規定課稅之通知起三年內爲之。

二、主管機關如認爲該申訴有理，且其本身無法獲致適當之解決，應致力與他方領域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，不受各該領域國內法任何期間規定之限制。

三、雙方領域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。雙方並得共同磋商，以消除本協定未規定之雙重課稅問題。

四、雙方領域之主管機關爲達成前述各項規定之協議，得直接相互聯繫，包括經由雙方或其代表組成之聯合委員會。

第二十四條　資訊交換

一、雙方領域之主管機關爲實施本協定之規定或爲雙方領域、所屬行政機關或地方機關所課徵任何租稅有關國內法之行政或執行，於不違反本協定之範圍內，應相互交換可預見之相關資訊。資訊交換不以第一條及第二條規定之範圍爲限。

二、一方領域依第一項所取得之任何資訊，應按其依該領域國內法規定取得之資訊同以密件處理，且僅能揭露予與第一項所述租稅之核定、徵收、執行、起訴、上訴之裁定有關人員或機關（包括法院及行政部門）或其監督。上該人員或機關僅得爲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。

三、前二項規定不得解釋爲一方領域有下列義務：

(一) 執行與一方或他方領域之法律或行政慣例不一致之行政措施。

(二) 提供依一方或他方領域之法律規定或正常行政程序無法獲得之資訊。

(三) 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，或有違公共政策之資訊。

四、一方領域依據本條規定所要求提供之資訊，他方領域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。前述義務應受第三項限制，但若他方領域僅因該等資訊無國內租稅利益而引用第三項限制不提供是項資訊者，不受此限。

五、第三項不應解釋爲准許一方領域，僅因資訊爲銀行、其他金融機構、被委任人、代理或受託關係所有、或與所有權利益有關爲由，而拒絕提供資訊。

第二十五條　協助徵稅

一、任一方領域應致力徵收由他方領域課徵屬於第二條規定之任何租稅，如同徵

收本國租稅，且該項租稅之徵收，必需係爲確使他方領域依本協定給予之免稅或減稅利益，不應由不具備適用上該利益資格之人所享有。

二、本條規定不得解釋爲強制受請求之一方領域負有下列義務：

(一) 執行與一方或他方領域之法律或行政實務不一致之行政措施。

(二) 執行違反公共政策（公序）之措施。

(三) 於他方領域尚未依其法律或行政實務，貫徹所有合理徵收或保全措施之前提供協助。

(四) 於受請求之一方領域之行政負擔與他方領域將取得之利益顯不成比例情況下提供協助。

第二十六條　利益限制

一、

(一) 一方領域之居住者公司之所得，主要源自於該領域以外

１、從事銀行、金融或保險等活動；或

２、爲公司集團之總部、協調中心或類似之實體，對主要在前述領域以外營業之成員提供行政協助或其他支援；且

(二) 該所得除了適用該領域通常採用之消除雙重課稅之方法外，依該領域之法律規定，其所負擔之租稅遠低於在該領域內經營類似活動之所得所負擔之租稅，或對該領域內營業之集團公司提供行政協助或其他支援之總部、協調中心或類似實體之所得所負擔之租稅，

則本協定之任何免稅或減稅規定，應不適用於該公司所取得之利息或權利金，不受本協定其他規定之限制。

二、在下列情況下，一方領域得依據該領域適用稅法規定，對於該領域之居住者公司給付予他方領域之居住者公司、信託、合夥或任何其他法人之股利、利息、權利金課稅，不受本協定第十條、第十一條及第十二條規定限制：

(一) 取得股利、利息、權利金之他方領域之公司、信託、合夥或任何其他法人，其資本額或有表決權股份超過百分之五十係由非屬雙方領域、歐盟或歐洲經濟區之人、或具有關係之公司、信託、合夥或任何其他法人居住者直接或間接持有，且

(二) 一方領域之公司直接給付股利、利息或權利金予直接或間接參與該公司之所有權或控制之人、具有關係之公司、信託、合夥或任何其他法人，依據雙方領域或其管轄領域所簽訂之任何雙重課稅協定或其他協定規定，不得適用減稅或免稅者。

三、一方領域之居住者或與該居住者有關之人，以取得本協定之利益爲其主要目的或主要目的之一者，該居住者不得享有他方領域依本協定所提供之減稅或免稅利益。本條之適用，不受本協定任何其他條文規定之限制。

四、本條稱「具有關係之公司、信託、合夥或任何其他法人」，指公司、信託、

合夥或任何其他法人由相同之人直接或間接參與其管理、控制或資本者。

第二十七條　生效

一、丹麥商務辦事處與駐丹麥臺北代表處，於各自領域完成使本協定生效之法定要件後，應以書面相互通知對方。

二、本協定應以第一項後通知之日起生效，各規定生效適用於：

(一) 就源扣繳稅款，爲本協定生效日所屬年度之次年一月一日起給付或應付之所得。

(二) 其他所得稅款，爲本協定生效日所屬年度之次年一月一日起課稅年度之所得。

第二十八條　終止

本協定無限期繼續有效，但丹麥商務辦事處與駐丹麥臺北代表處得於本協定生效日起滿五年後之任一曆年六月三十日或以前，以書面通知對方終止本協定。其終止適用於：

(一) 就源扣繳稅款，爲終止通知發出日所屬年度之次年一月一日起給付或應付之所得。

(二) 其他之所得稅款，爲終止通知發出日所屬年度之次年一月一日起課稅期間之所得。

爲此，雙方代表業經合法授權於本協定簽字，以昭信守。

本協定以英文繕製兩份，公元二〇〇五年八月三十日於臺北簽署。

駐丹麥臺北代表處	丹麥商務辦事處
代表	處長
張平男	符力明

AGREEMENT
BETWEEN
THE TAIPEI REPRESENTATIVE OFFICE IN DENMARK
AND
THE DANISH TRADE ORGANISATIONS' TAIPEI OFFICE

FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME

The Taipei Representative Office in Denmark
and
The Danish Trade Organisations' Taipei Office

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,

Have agreed as follows:

Article 1
Persons Covered

This Agreement shall apply to persons who are residents of one or both of the territories.

Article 2
Taxes Covered

1. The existing taxes to which this Agreement shall apply are:
   a) In the territory where the taxation laws administered by the Danish Ministry of Taxation (Skatteministeriet) are applied:
      (i) the income tax to the State
      (indkomstskatten til staten);
      (ii) the income tax to the municipalities
      (den kommunale indkomstskat);
      (iii) the income tax to the county municipalities
      (den amtskommunale indkomstskat).

b) In the territory where the taxation laws administered by the Taxation Agency, Ministry of Finance in Taipei are applied:
   (i) the profit-seeking enterprise income tax; and
   (ii) the individual consolidated income tax;

including the surcharges levied thereon.

2. The 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 which have been made in the taxation laws of the respective territories.

Article 3

General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:
   a) the term "territory" means the territory referred to in subparagraphs 1 a) or 1 b) of Article 2, as the context requires, and "the 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 term "enterprise" applies to the carrying on of any business;
   e) 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;
   f) 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;
   g) the term "competent authority" means:
      (i) in the territory where the taxation laws administered by the Danish Ministry of Taxation are applied: The Central Customs and Tax Administration (Told- og Skattestyrelsen);
      (ii) in the territory where the taxation laws administered by the Taxation Agency, Ministry of Finance in Taipei are applied: Director-General of the Taxation Agency or his authorised representative;
   h) the term "business" includes the performance of professional services and of other activities of an independent character.
2. As regards the application of the Agreement at any time in a territory, 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 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 incorporation, place of management or any other criterion of a similar nature, and also includes the authority administering a territory and any 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 taxation in that territory in respect only of income from sources in that territory, provided that this paragraph shall not apply to individuals who are residents of the territory referred to in subparagraph 1 b) of Article 2, as long as resident individuals are taxed only in respect of income from sources in that territory.
3. Where by reason of the provisions of paragraph l 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 in which he is a national under laws in force of that territory;
   d) if he is a national as referred to under subparagraph c) above in both territories or in neither of them, the competent authorities of the territories shall settle the question by mutual agreement.
4. A legal person, a fund or other entity which is established in a territory under the laws in force in that territory with the purpose of providing pensions or other similar benefits to individuals, and which is generally tax exempt in that territory, shall be deemed to be a resident of that territory for the purposes of this Agreement.
5. Where by reason of the provisions of paragraph l 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 effective management 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;
   f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.
3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than six months.
4. An enterprise of a territory shall be deemed to have a permanent establishment in the other territory if:
   a) an installation or drilling rig or ship used for the exploration of natural resources lasts more than six months;
   b) it carries on supervisory activities for more than six months in connection with a building site or construction or installation project which is being undertaken in the other territory;
   c) it furnishes services, including consultancy services, through employees or other personnel or persons engaged by the enterprise for such purpose, but only where activities of that nature continue for the same or a connected project, for a period or periods aggregating more than six months within any twelve month period.
5. For the purposes of determining the duration of activities under paragraphs 3 and 4, the period during which activities are carried on in a territory by an enterprise associated with another enterprise shall be aggregated with the period during which activities are carried on by the enterprise with which it is associated if the first-mentioned activities are connected with the activities carried on in that territory by the last-mentioned enterprise, provided that any period during which two or more associated enterprises are carrying on concurrent activities is counted only once. An enterprise shall be deemed to be associated with another enterprise if one is controlled directly or indirectly by the other, or if both are controlled directly or indirectly by a third person or persons.
6. 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.

7. Notwithstanding the provisions of paragraphs l and 2, where a person - other than an agent of an independent status to whom paragraph 8 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 6 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.
8. 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.
9. 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 law 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 l shall apply to income derived from the direct use, letting, or use in any other form of immovable property.
4. The provisions of paragraphs l and 3 shall also apply to the income from immovable property of an enterprise.

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 the 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, 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 derived by an enterprise of a territory from the operation of ships or aircraft in international traffic shall be taxable only in that territory.
2. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic include:

a) profits from the rental on a full (time or voyage) basis or a bareboat basis of ships or aircraft; and
b) 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.

3. The provisions of paragraphs 1 and 2 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.
4. Where enterprises from different jurisdictions have agreed to operate ships or aircraft in international traffic through a business consortium, the provisions of this Article shall apply only to such proportion of the profits as corresponds to the participation held in that consortium by an enterprise of a territory.

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 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 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.

Article 10

Dividends

l. 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 in force 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.

   The competent authorities of the territories shall by mutual agreement settle the mode of application of these limitations.

   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 from other corporate rights 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 l 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, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 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 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

l. 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 in force 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.

   The competent authorities of the territories shall by mutual agreement settle the mode of application of these limitations.
3. Notwithstanding the provisions of paragraph 2, tax shall not be charged on the gross amount of the interest if the beneficial owner is a public institution (including a central bank) in a territory or any

agency (including a financial institution) owned or controlled by an authority administering a territory.

4. 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 public securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.
5. The provisions of paragraphs 1 and 2 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, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.
6. 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 in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the territory in which the permanent establishment is situated.
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 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 in force 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.

   The competent authorities of the territories shall by mutual agreement settle the mode of application of these limitations.
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, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience. Subject to the provisions of

Article 16, the term "royalties" shall also include payments of any kind for the use or the right to use a person's name, picture or any other similar personality rights as well as films or tapes of entertainers' or sportsmen's performances used for radio or television broadcasting.

4. The provisions of paragraphs l 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, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 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 in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the territory in which the permanent establishment 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 movable property forming part of the business property of a permanent establishment which an enterprise of a territory has in the other territory, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other territory.
3. Gains derived by an enterprise of a territory 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 territory.
4. Gains derived by a resident of a territory from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property 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 paragraphs 1, 2, 3 and 4 shall be

taxable only in the territory of which the alienator is a resident.

6. Where enterprises from different jurisdictions have agreed to operate ships or aircraft in international traffic through a business consortium, the provisions of paragraph 3 shall apply only to such proportion of the capital gains as corresponds to the participation held in that consortium by an enterprise of a territory.

Article 14

Income from Employment

1. Subject to the provisions of Articles 15, 17 and 18, 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 l, 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 the other territory for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned, and
   b) the remuneration is paid by, or on behalf of, an employer who is a resident of the first-mentioned territory, and
   c) the remuneration is not borne by a permanent establishment which the employer has in the 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 15

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 16

Artistes and Sportsmen

1. Notwithstanding the provisions of Articles 7 and 14, 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 sportsman, 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 sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the territory in which the activities of the entertainer or sportsman are exercised.
3. The provisions of paragraphs 1 and 2 shall not apply to income derived from activities performed in a territory by artistes or sportsmen if the visit to that territory is wholly or mainly supported by public funds of one or both of the territories or subdivisions or local authorities thereof. In such case, the income is taxable only in the territory in which the artiste or the sportsman is a resident.

Article 17

Pensions, Social Security Payments and Similar Payments

1. Payments received by an individual, being a resident of a territory, under the social security legislation of the other territory, or under any other scheme out of funds created by that other territory or a subdivision or a local authority thereof, may be taxed in that other territory.
2. Subject to the provisions of paragraph 1 of this Article and paragraph 2 of Article 18, pensions and other similar remuneration arising in a territory and paid to a resident of the other territory, whether in consideration of past employment or not, shall be taxable only in the other territory. However, such pensions and other similar remuneration may be taxed in the first-mentioned territory if
   a) contributions paid by the beneficiary to the pension scheme were deducted from the beneficiary's taxable income in the first-mentioned territory under the law of that territory; or
   b) contributions paid by an employer were not taxable income for the beneficiary in the first-mentioned territory under the law of that territory.
3. Pensions shall be deemed to arise in a territory if paid by a pension fund or other similar institution providing pension schemes in which individuals may participate in order to secure retirement benefits, where such pension fund or other similar institution is recognized for tax purposes in accordance with the laws of that territory.

Article 18

Public Service

1.
   a) Salaries, wages and other similar remuneration, other than a pension, paid by an authority administering a territory or a subdivision thereof, or by a local authority of that territory, to an individual in respect of services rendered to such authorities 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 territory and the individual is a resident of that territory who:

(i) is a national of that territory under the laws in force in that territory; or

(ii) did not become a resident of that territory solely for the purpose of rendering the services.

2.

a) Any pension paid by, or out of funds created by, an authority administering a territory or a subdivision thereof, or a local authority of that territory, to an individual in respect of services rendered to such authorities shall be taxable only in that territory.

b) However, such pension shall be taxable only in the other territory if the individual is a resident of and, under the laws in force in that territory, a national of that territory.

3. The provisions of Articles 14, 15, 16 and 17 shall apply to salaries, wages and other similar remuneration, and to pensions, in respect of services rendered in connection with a business carried on by an authority referred to in paragraph 1.

Article 19

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 that territory, provided that such payments arise from sources outside that territory.

Article 20

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 l 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, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.
3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a territory not dealt with in the foregoing Articles of the Agreement and arising in the other territory may also be taxed in that other territory.

Article 21

Elimination of Double Taxation

Double taxation shall be avoided as follows:

1. In the case of the territory where the taxation laws administered by the Danish Ministry of Taxation are

applied:

a) Subject to the provisions of subparagraph c), where a resident of the territory where the taxation laws administered by the Danish Ministry of Taxation are applied derives income which, in accordance with the provisions of this Agreement, may be taxed in the territory where the taxation laws administered by the Taxation Agency, Ministry of finance in Taipei are applied, the first mentioned territory shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in the other territory;

b) such deduction shall not, however, exceed that part of the income tax as computed before the deduction is given, which is attributable to the income which may be taxed in the other territory;

c) where a resident of the territory where the taxation laws administered by the Danish Ministry of Taxation are applied derives income which, in accordance with the provisions of this Agreement shall be taxable only in the territory where the taxation laws administered by the Taxation Agency, Ministry of Finance in Taipei are applied, the first mentioned territory may include this income in the tax base, but shall allow as a deduction from the income tax that part of the income tax, which is attributable to the income derived from the other territory.

2. In the case of the territory where the taxation laws administered by the Taxation Agency, Ministry of Finance in Taipei are applied:

   Where a resident of the territory where the taxation laws administered by the Taxation Agency, Ministry of Finance in Taipei are applied derives income from the other territory where the taxation laws administered by the Danish Ministry of Taxation are applied, the amount of tax on that income paid in the other territory and in accordance with the provisions of this Agreement, shall be credited against the tax levied in the first mentioned territory imposed on that resident. The amount of credit, however, shall not exceed the amount of the tax in the first mentioned territory on that income computed in accordance with its taxation laws and regulations.

Article 22

Non-Discrimination

1. Nationals of a territory under the laws in force in that territory shall not in the other territory be subjected 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 territory under the laws in force in 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 l, 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 l of Article 9, paragraph 7 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 purpose of determining the taxable profits of such an 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 23

Mutual Agreement Procedure

1. Where a person considers that the actions of the authorities 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 domestic 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 l of Article 22, to that of the territory of which he 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 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 Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic 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 the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.
4. The competent authorities of the territories may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

Article 24

Exchange of Information

1. The competent authorities of the territories shall exchange such information as is forseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the territories, or their subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles l 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 domestic laws of that territory 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 paragraph 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.
3. In no case shall the provisions of paragraphs l 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 (ordre public).
4. If information is requested by a territory in accordance with this Article, the other territory shall use its information gathering measures to obtain the requested information, even though that other territory may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 except where such limitations would preclude a territory from supplying information solely because it has no domestic tax interest in such information.
5. In no case shall the provisions of paragraph 3 be construed to permit a territory 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 relates to ownership interests in a person.

Article 25

Assistance in the Collection of Taxes

1. Each of the territories shall endeavor to collect, as if it were its own tax, any tax referred to in Article 2, which has been imposed by the other territory and the collection of which is necessary to ensure that

any exemption or reduction of tax granted under this Agreement by that other territory shall not be enjoyed by persons not entitled to such benefits.

2. In no case shall the provisions of this Article 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 carry out measures which would be contrary to public policy (ordre public);
   c) to provide assistance if the other territory has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;
   d) to provide assistance in those cases where the administrative burden for that territory is clearly disproportionate to the benefits to be derived by the other territory.

Article 26

Limitation of Benefits

1. Notwithstanding any other provisions of this Agreement, where
   a) a company that is a resident of a territory derives its income primarily from outside that territory
      (i) from activities such as banking, financing or insurance; or
      (ii) from being the headquarters, co-ordination centre or similar entity providing administrative services or other support to a group of companies which carry on business primarily outside the first-mentioned territory; and
   b) except for the application of the method of elimination of double taxation normally applied by that territory, such income would bear a significantly lower tax under the laws of that territory than income from similar activities carried out within that territory or from being the headquarters, co-ordination centre or similar entity providing administrative services or other support to a group of companies which carry on business in that territory, as the case may be,

   any provisions of this Agreement conferring an exemption or reduction of tax shall not apply to the interest or royalties derived by such company.
2. Notwithstanding the provisions of Article 10, Article 11 and Article 12, a territory may tax in accordance with the applicable tax laws of that territory, dividends, interest and royalties paid by a company which is a resident of that territory to a company, trust or partnership or any other legal person, which is a resident of the other territory, where
   a) more than 50 per cent of the capital or votes in the company, trust or partnership or any other legal person receiving the dividends, interest or royalties is owned or controlled directly or indirectly by a person or by associated companies, trusts or partnerships or any other legal persons not being residents of one of the territories or of the European Union or the European Economic Area, and
   b) the dividends, interest or royalties would not have been subject to a reduced tax rate or tax exemption in the territory in which they arise under the provisions of any double taxation agreement

or other agreement concluded between that territory and other territories or jurisdictions, if paid directly from the company of the first mentioned territory to any person or associated companies, trusts or partnerships or any other legal persons which directly or indirectly participate in the ownership or control of the company to which the dividends, interest or royalties are paid.

3. 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 by the other territory 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.
4. For the purposes of this Article the term "associated companies, trusts or partnerships or any other legal persons" means companies, trusts or partnerships or any other legal persons in which the same persons participate directly or indirectly in the management, control or capital.

Article 27

Entry into Force

1. The Danish Trade Organisations' Taipei Office and the Taipei Representative Office in Denmark shall notify each other in writing that the legal requirements for the entry into force of this Agreement in their respective territories have been complied with.
2. The Agreement shall enter into force on the date of the later of the notifications referred to in paragraph l and its provisions shall have effect**:**
   a) in respect of taxes due or withheld at source, on income credited or payable on or after January 1 of the year next following the year in which the Agreement enters into force;
   b) 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 28

Termination

This Agreement shall remain in force indefinitely. However, the Danish Trade Organisations' Taipei Office and the Taipei Representative Office in Denmark may terminate the Agreement by giving written notice of termination on or before 30 June in any calendar year following after a period of five years from the entry into force of this Agreement. In such case, this Agreement shall cease to have effect:

a) in respect of taxes due or withheld at source, on income credited or payable on or after January 1 of the year next following the year in which the notice of termination is given;
b) 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 thereto, have signed this Agreement.

Done in duplicate at Taipei this 30 day of Aug, 2005, in the English language.

For the Taipei Representative Office in Denmark	For the Danish Trade Organisations' Taipei Office
Ping-nan Chang	Flemming Aggergaard