行政院 第4029次會議

民國115年11月12日

報告事項(三)

財政部函送「駐韓國台北代表部與駐臺北韓國代表部避免所得稅雙重課稅及防杜逃稅協定」修正協議，請鑒核案。

說明：

一、財政部函以，我國與韓國前於110年11月17日簽署「駐韓國台北代表部與駐臺北韓國代表部避免所得稅雙重課稅及防杜逃稅協定」，於112年12月27日生效，並自113年1月1日起適用。本次為配合韓國政府組織調整，有關韓國主管機關名稱自「企劃財政部」變更為「財政經濟部」，雙方爰擬以換文方式修正，前經報奉鈞院准予辦理在案，嗣經雙方代表完成換文程序，檢附雙方換文，請備查。

二、本案擬由院復准備查，並函請總統府秘書長查照轉陳。報請鑒核

附件如附

駐臺北韓國代表部高尚郁代理代表致駐韓國台北代表部丘高偉代表函
（有關臺韓避免所得稅雙重課稅及防杜逃稅協定修正協議）
（中譯本）

駐臺北韓國代表部

駐韓國台北代表部
丘高偉代表閣下

尊敬的丘代表閣下：

本人謹通知閣下，鑑於大韓民國政府組織調整，修正「駐臺北韓國代表部與駐韓國台北代表部避免所得稅雙重課稅及防杜逃稅協定」（以下簡稱本協定）。

如本代表部二〇二五年十二月二十六日函所述，我方建議分別修正本協定韓文本、中文本及英文本第三條（一般定義）第一項如下：

一、建議修正第三條第一項第一款：

「가. “한쪽 영역” 및 “다른 쪽 영역”이란 문맥에 따라 한국의 재정경제부 또는 대만의 재정부가 소관하는 세법이 적용되는 영역을 말한다.」

「(一) 『一方領域』及『他方領域』，視上下文指韓國財政經濟部或臺灣財政部主管之稅法所適用之領域。」

「a) the terms “a territory” and “the other territory” mean the territory in which the taxation laws administered by the Ministry of Finance and Economy of Korea or the Ministry of Finance of Taiwan are applied, as the context requires;」

二、建議修正第三條第一項第七款第二目：

「 2) 한국의 경우, 재정경제부장관 또는 그의 권한 있는 대리인」

「2. 在韓國，指財政經濟部部長或其授權之代表。」

「(ii) in the case of Korea, the Minister of Finance and Economy or the Minister's authorised representative.」

倘上述修正內容為貴方接受，本人謹建議本函及閣下同意之復函，構成雙方代表部就前揭修正達成之共識，並於收到閣下復函時生效。

本人順向閣下致以最高之敬意。

駐臺北韓國代表部
高尚郁代理代表（親簽）

KOREAN MISSION IN TAIPEI

Mr. Chiou Gow-wei
Representative
Taipei Mission in Korea

Dear Representative Chiou,

I have the honour to notify you of the amendments to the Agreement between the Korean Mission in Taipei and the Taipei Mission in Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as the "Agreement"), due to a government reorganization of the Republic of Korea.

As my Mission has already informed through the former letter dated December 26, 2025, our Side would like to propose that Article 3 (General Definitions), paragraph 1, of the Korean, Chinese and English language texts of the Agreement be revised, respectively, as follows:

1. Proposed revision to Article 3, paragraph 1, subparagraph a):
   "가. "한쪽 영역" 및 "다른 쪽 영역"이란 문맥에 따라 한국의 재정경제부 또는 대만의 재정부가 소관하는 세법이 적용되는 영역을 말한다."
   "(一)「一方領域」及「他方領域」，視上下文指臺灣財政部或韓國財政經濟部主管之稅法所適用之領域。"
   "a) the terms "a territory" and "the other territory" mean the territory in which the taxation laws administered by the Ministry of Finance and Economy of Korea or the Ministry of Finance of Taiwan are applied, as the context requires;"

2. Proposed revision to Article 3, paragraph 1, subparagraph g) (ii):
   "2) 한국의 경우, 재정경제부장관 또는 그의 권한 있는 대리인"
   "2. 在韓國，指財政經濟部部長或其授權之代表。"
   "(ii) in the case of Korea, the Minister of Finance and Economy of the Minister's authorised representative."

Rm. 1506, 15F, No. 333, Keelung Rd., Sec. 1, Taipei 110, Taiwan Tel : +886-2-2758-8320~5 Fax : +886-2-2757-7006
E-mail : taipei@mofa.go.kr

KOREAN MISSION IN TAIPEI

If the above-mentioned amendments are acceptable to your Side, I have the pleasure to suggest that this letter and your acceptance reply constitute a mutual consensus reached between two Missions on the amendments, which shall enter into force upon receipt of your reply.

Please accept, Excellency, the assurances of my highest consideration.

Koh Sang-wook
Acting Representative
Korean Mission in Taipei

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駐韓國台北代表部丘高偉代表致駐臺北韓國代表部黃載皓代表函
（有關臺韓避免所得稅雙重課稅及防杜逃稅協定修正協議）

（中譯本）

駐韓國台北代表部

[2026 年 8 月 4 日]

駐臺北韓國代表部
黃載皓代表閣下

尊敬的黃代表閣下：

二〇二六年四月二十八日來函敬悉，內容如下：

「本人謹通知閣下，鑑於大韓民國政府組織調整，修正「駐臺北韓國代表部與駐韓國台北代表部避免所得稅雙重課稅及防杜逃稅協定」（以下簡稱本協定）。

如本代表部二〇二五年十二月二十六日函所述，我方建議分別修正本協定韓文本、中文本及英文本第三條（一般定義）第一項如下：

一、建議修正第三條第一項第一款：

「가. “한쪽 영역” 및 “다른 쪽 영역”이란 문맥에 따라 한국의 재정경제부 또는 대만의 재정부가 소관하는 세법이 적용되는 영역을 말한다.」

「(一) 『一方領域』及『他方領域』，視上下文指韓國財政經濟部或臺灣財政部主管之稅法所適用之領域。」

「a) the terms “a territory” and “the other territory” mean the territory in which the taxation laws administered by the Ministry of Finance and Economy of Korea or the Ministry of Finance of Taiwan are applied, as the context requires;」

二、建議修正第三條第一項第七款第二目：

「 2) 한국의 경우, 재정경제부장관 또는 그의 권한 있는 대리인」

「2. 在韓國，指財政經濟部部長或其授權之代表。」

「(ii) in the case of Korea, the Minister of Finance and Economy or the Minister's authorised representative.」

倘上述修正內容為貴方接受，本人謹建議本函及閣下同意之復函，構成雙方代表部就前揭修正達成之共識，並於收到閣下復函時生效。」

對此，本人謹代表駐韓國台北代表部確認接受上述理解，並確認前述閣下來函及本復函構成兩代表部協議，本協定中文本、韓文本及英文本依輪先原則修正並自閣下收到復函時生效。

致上誠摯敬意

駐韓國台北代表部
丘高偉代表

TAIPEI MISSION IN KOREA

6th Fl., Gwanghwamun Bldg., 149, Sejong-daero, Jongno-gu, Seoul 03186, Korea
Tel: (02) 6329-6000 Fax: (02) 6329-6036

Mr. Hwang Jaeho
Representative
Korean Mission in Taipei

August-04 2026

Dear Representative Hwang:

I have the honor to acknowledge receipt of the letter dated April 28, 2026 which reads as follows:

"I have the honour to notify you of the amendments to the Agreement between the Korean Mission in Taipei and the Taipei Mission in Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income (hereinafter referred to as the "Agreement"), due to a government reorganization of the Republic of Korea.

As my Mission has already informed through the former letter dated December 26, 2025, our Side would like to propose that Article 3 (General Definitions), paragraph 1, of the Korean, Chinese and English language texts of the Agreement be revised, respectively, as follows:

1. Proposed revision to Article 3, paragraph 1, subparagraph a):
   "가. "한쪽 영역" 및 "다른 쪽 영역"이란 문맥에 따라 한국의 재정경제부 또는 대만의 재정부가 소관하는 세법이 적용되는 영역을 말한다."
   "(一)「一方領域」及「他方領域」，視上下文指韓國財政經濟部或臺灣財政部主管之稅法所適用之領域。"
   "a) the terms "a territory" and "the other territory" mean the territory in which the taxation laws administered by the Ministry of Finance and Economy of Korea or the Ministry of Finance of Taiwan are applied, as the context requires;"
2. Proposed revision to Article 3, paragraph 1, subparagraph g) (ii):
   "2) 한국의 경우, 재정경제부장관 또는 그의 권한 있는 대리인"
   "2. 在韓國，指財政經濟部部長或其授權之代表。"
   "(ii) in the case of Korea, the Minister of Finance and Economy or the Minister's authorised representative."

TAIPEI MISSION IN KOREA

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Tel: (02) 6329-6000 Fax: (02) 6329-6036

If the above-mentioned amendments are acceptable to your Side, I have the pleasure to suggest that this letter and your acceptance reply constitute a mutual consensus reached between two Missions on the amendments, which shall enter into force upon receipt of your reply."

In reply I have the honor to accept, on behalf of the Taipei Mission in Korea, the foregoing understanding and to confirm that the aforesaid letter and this reply shall constitute an agreement between two Missions. The Chinese, Korean and English language texts of the Agreement are all amended in rotation and are effective upon your receipt of this reply.

Sincerely,

Chiou Gow-wei
Representative
Taipei Mission in Korea