

AmCham Taiwan 2022 vDK Paper #3
Issue Thumbnail & Talking Points – Double Taxation Agreement (DTA)

Issue:

Decision-makers / Influencers this call:

AmCham Position & Prior Engagement:

AmCham Objectives for Call:

Learn the prospects for movement toward a DTA during the remainder of the current Biden Administration, before and after the fall mid-term elections.

Press the case

Capture broad support for Taiwan's inclusion in the IPEF, or the initiation of BTA ...

Talking Points:

- *[Generic introductory points for all calls]*
- Thank you for today's conversation and the willingness to take views of the private sector into account on this critical partnership and policy.
- What are the prospects in 2023 for the Administration to initiate Taiwan DTA talks? With a Republican controlled House and/or Senate? In a second Biden term?
- Additional two-way investment has been identified as a central tool to building more balanced and resilient critical supply chains that connect the U.S., Taiwan and like-minded nation markets. A barrier to stepped-up direct investment that businesses and investors have repeatedly stressed is the requirement to pay taxes in both jurisdictions ...
- A Taiwan DTA would enable the U.S. Administration and Congress to work out the legal modality to conclude a binding agreement with the Republic of China (Taiwan), with which the United States does not enjoy diplomatic relations And thus facilitate future accords ...
- **Notes & Follow-up**
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Background: The idea of a U.S.-Taiwan treaty to avoid double taxation

References for deeper background: