

Chinese Taipei; Korea (Rep.)

# Tax Agreement Between Chinese Taipei and Korea (Rep.) Enters Into Force

29 December 2023

Report from IBFD Tax Treaties Unit

On 27 December 2023, the [Korea \(Rep.\) - Taiwan Income Tax Agreement \(2021\)](#) entered into force. The agreement generally applies from 1 January 2024 for withholding and other taxes. With regard to article 26 (Exchange of information), the agreement shall have effect for information that relates to taxable years beginning on or after 1 January 2024.

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