

November 19, 2025

The Honorable John Thune  
Majority Leader  
United States Senate  
Washington, DC 20510

The Honorable Chuck Schumer  
Minority Leader  
United States Senate  
Washington, DC 20510

The Honorable Mike Johnson  
Speaker of the House of Representatives  
Washington, DC 20515

The Honorable Hakeem Jeffries  
Minority Leader  
United States House of Representatives  
Washington, DC 20515

Dear Leader Thune, Leader Schumer, Speaker Johnson, and Leader Jeffries:

We, the undersigned organizations, respectfully urge the passage of legislation this year to end double taxation between the United States and Taiwan.

Taiwan is the seventh largest trading partner of the United States in goods and that partnership is critical to continued U.S. global leadership, innovation, and security. Notably, though more than 60 foreign tax jurisdictions have tax agreements with the United States, Taiwan is the largest U.S. trading partner with which we do not have a tax agreement.

Moreover, Taiwan's prominence in the technology sector makes it a strategically significant economic partner and key to our economic resilience. Further strengthening the bonds between the U.S. and Taiwan is important for our shared prosperity.

U.S. businesses seeking to invest in Taiwan should not face unnecessary double taxation, high withholding tax rates, or other problematic outcomes that result when a tax treaty or similar agreement is not in place. Further, mitigating the impact of double taxation between the U.S. and Taiwan will support U.S. supply chain resiliency and the onshoring of important manufacturing activities, and foster the creation of high-wage jobs in the U.S. As such, it should be a high priority to pass this year.

As you know, ending double taxation in the U.S.-Taiwan trade and investment relationship is an idea that enjoys strong, bipartisan support in Congress. In January 2025, the House voted 423-1 to pass this agreement. This follows bipartisan and bicameral legislative support last Congress. In July 2023, the Senate Foreign Relations Committee passed S. 1457, *The Taiwan Tax Agreement Act* by voice vote. On September 14, 2023, the Senate Finance Committee voted unanimously to report out S. 3084 *The United States-Taiwan Expedited Double-Tax Relief Act*. On November 30, 2023, the House Ways and Means Committee unanimously reported out the House companion H.R. 5988, *The United States-Taiwan Expedited Double-Tax Relief Act*, which passed the House on January 31, 2024. We also note that the House Select Committee on the Chinese Communist Party recommended passage of *The United States-Taiwan Expedited*

*Double-Tax Relief Act* among its list of recommendations. Notably, these bills have been scored by the Congressional Budget Office and have been determined to have no impact on the deficit.

We are grateful for your attention to this important matter and urge you to address the issue of U.S.-Taiwan double taxation before the end of this year. We stand ready to assist you in those efforts.

Sincerely,

Information Technology Industry Council (ITI)  
The American Chamber of Commerce in Taiwan  
Consumer Technology Association (CTA)  
Business Roundtable  
TechNet  
U.S. Chamber of Commerce  
Global Business Alliance  
National Association of Manufacturers (NAM)  
National Foreign Trade Council (NFTC)  
SEMI  
Semiconductor Industry Association (SIA)  
Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)  
U.S. Council for International Business  
U.S.-Taiwan Business Council

Cc: The Honorable Scott Bessent, US Department of the Treasury  
The Honorable Marco Rubio, US Department of State  
The Honorable Kevin Hassett, PhD, Director, the National Economic Council