

Rand Paul
Paul 1st Degree I

AMENDMENT NO. _____ Calendar No. _____

Purpose: To add in a requirement related to limiting the exchange of information.

IN THE SENATE OF THE UNITED STATES—118th Cong., 1st Sess.

S. 1457

To authorize negotiation and conclusion and to provide for congressional consideration of a tax agreement between the American Institute in Taiwan (AIT) and the Taipei Economic and Cultural Representative Office (TECRO).

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. PAUL

Viz:

- 1 At the end of section 3(b), add the following:
- 2 (5) The United States shall be authorized to re-
- 3 quest or accept, regardless of whether such informa-
- 4 tion is exchanged on an automatic basis, only infor-
- 5 mation that is individualized and relevant to an indi-
- 6 vidual investigation for carrying out the provisions
- 7 of the Agreement or to the administration or en-
- 8 forcement of the domestic tax laws concerning taxes
- 9 covered by the Agreement. Information that is not
- 10 individualized or not relevant to an individual inves-
- 11 tigation shall not be requested or accepted by the

1 United States, regardless of whether that informa-
2 tion is provided on an automatic basis.