

119TH CONGRESS
1ST SESSION

H. R. 4848

To terminate the United States-People's Republic of China Income Tax Convention if the People's Liberation Army initiates an armed attack against Taiwan.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 1, 2025

Mr. TONY GONZALES of Texas introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To terminate the United States-People's Republic of China Income Tax Convention if the People's Liberation Army initiates an armed attack against Taiwan.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “No Tax Treaties for
5 Foreign Aggressors Act of 2025”.

1 **SEC. 2. CONDITIONAL TERMINATION OF THE UNITED**
2 **STATES-PEOPLE'S REPUBLIC OF CHINA IN-**
3 **COME TAX CONVENTION.**

4 (a) IN GENERAL.—The Secretary of the Treasury
5 shall provide written notice to the People's Republic of
6 China through diplomatic channels of the United States
7 intent to terminate the United States-The People's Repub-
8 lic of China Income Tax Convention, done at Beijing April
9 30, 1984, and entered into force January 1, 1987, as pro-
10 vided by Article 28 of the Convention, not later than 30
11 days after the President notifies the Secretary of the
12 Treasury that the People's Liberation Army has initiated
13 an armed attack against the Republic of China (commonly
14 known as “Taiwan”).

15 (b) CONGRESSIONAL NOTIFICATION.—The President
16 shall submit written notification of a termination de-
17 scribed in subsection (a) to—

18 (1) the Committee on Foreign Relations of the
19 Senate;

20 (2) the Committee on Finance of the Senate;

21 (3) the Committee on Foreign Affairs of the
22 House of Representatives; and

23 (4) the Committee on Ways and Means of the
24 House of Representatives.

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