

Hong Kong (China)

A. Progress in the implementation of the minimum standard

Hong Kong (China) has 43 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-four of those agreements comply with the minimum standard.

Hong Kong (China) joined the MLI in 2017 and China (People's Republic of) deposited an instrument of approval that covered Hong Kong (China)'s agreements on 25 May 2022, listing its non-compliant agreements. The MLI entered into force on 1 September 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

A reservation to delay the entry into effect of the provisions of the MLI until internal procedures are completed for this purpose with respect to each listed agreement was made under the MLI.⁶⁶ Notifications on the completion of internal procedures for the entry into effect of the MLI were made on 21 February 2023 with respect to the agreements with Austria, Belgium, Canada, Czechia, France, Guernsey, Hungary, India, Indonesia, Ireland, Japan, Jersey, Korea, Latvia, Liechtenstein, Luxembourg, Malaysia, Malta, Netherlands, New Zealand, Pakistan, Portugal, Qatar, Romania, Russian Federation, Saudi Arabia, South Africa, Spain, Thailand, United Arab Emirates, United Kingdom.

Hong Kong (China) is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶⁷

B. Conclusion

It is encouraged that the internal procedures for the entry into effect of the MLI be completed (and that such completion be notified) with respect to Hong Kong (China)'s listed agreements that are covered tax agreements under the MLI and for which no such notification has yet been made, as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) following the notification of the completion of such procedures.

Summary of the jurisdiction response – Hong Kong (China)

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	Yes MLI		PPT
2	Belarus	Yes other		PPT
3	Belgium	Yes MLI		PPT
4	Brunei Darussalam	No	No	PPT
5	Cambodia*	No	No	PPT
6	Canada	Yes MLI		PPT

⁶⁶ The reservation was made under Article 35(7)(a) of the MLI.

⁶⁷ For its agreements listed under the MLI, Hong Kong (China) is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Hong Kong (China) has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering one agreement). Hong Kong (China) has also made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements that already contain a PPT (covering two agreements).

7	Czechia	Yes MLI		PPT
8	Estonia	Yes other		PPT
9	Finland	Yes other		PPT
10	France	Yes MLI		PPT
11	Georgia	Yes other		PPT
12	Guernsey	Yes MLI		PPT
13	Hungary	Yes MLI		PPT
14	India	Yes MLI		PPT
15	Indonesia	Yes MLI		PPT
16	Ireland	Yes MLI		PPT
17	Italy	No	Yes MLI	PPT
18	Japan	Yes MLI		PPT
19	Jersey	Yes MLI		PPT
20	Korea	Yes MLI		PPT
21	Kuwait	No	Yes MLI	PPT
22	Latvia	Yes MLI		PPT
23	Liechtenstein	Yes MLI		PPT
24	Luxembourg	Yes MLI		PPT
25	Malaysia	Yes MLI		PPT
26	Malta	Yes MLI		PPT
27	Mexico	No	Yes MLI	PPT
28	Netherlands	Yes MLI		PPT
29	New Zealand	Yes MLI		PPT
30	Pakistan	Yes MLI		PPT
31	Portugal	Yes MLI		PPT
32	Qatar	Yes MLI		PPT
33	Romania	No	Yes MLI	PPT
34	Russian Federation	No	Yes MLI	PPT
35	Saudi Arabia	Yes MLI		PPT
36	Serbia	Yes other		PPT
37	South Africa	Yes MLI		PPT
38	Spain	Yes MLI		PPT
39	Switzerland	No	No	PPT
40	Thailand	Yes MLI		PPT
41	United Arab Emirates	Yes MLI		PPT
42	United Kingdom	Yes MLI		PPT
43	Viet Nam	No	Yes MLI	PPT



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), “Hong Kong (China)”, in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/44fafd49-en>

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