

Hong Kong (China)

A. Progress in the implementation of the minimum standard

Hong Kong (China) has 41 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements, the agreements with Belarus*, Estonia and Finland, comply with the minimum standard.

Hong Kong (China) joined the MLI in 2017 and has not listed its agreements with India and Saudi Arabia. It indicated in its response to the Peer Review questionnaire that it would list those agreements under the MLI. India and Saudi Arabia have listed their agreements with Hong Kong (China) under the MLI.

Hong Kong (China) is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶¹

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

Hong Kong (China)'s listed agreements under the MLI will start to be compliant after the ratification of the MLI. It is encouraged that the MLI be ratified as soon as possible.

Summary of the jurisdiction response – Hong Kong (China)

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Austria	No	N/A	Yes	N/A	
2	Belarus*	Yes	PPT alone	N/A	N/A	
3	Belgium	No	N/A	Yes	N/A	
4	Brunei Darussalam	No	N/A	Yes	N/A	
5	Cambodia*	No	N/A	No	N/A	To be added to the list of agreements that Hong Kong wishes to cover under the MLI or through bilateral negotiations of an amending protocol
6	Canada	No	N/A	Yes	N/A	
7	Czech Republic	No	N/A	Yes	N/A	
8	Estonia	Yes	PPT alone	N/A	N/A	
9	Finland	Yes	PPT alone	N/A	N/A	

⁶¹ For 35 of its agreements listed under the MLI, Hong Kong is implementing the preamble statement (Article 6 of the MLI). For 34 of its agreements listed under the MLI, Hong Kong is implementing the PPT (Article 7 of the MLI). Hong Kong made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements, which already contain the relevant preamble language. One of Hong Kong's agreements is within the scope of this reservation. Hong Kong 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, which already contain a PPT.

Two of Hong Kong's agreements are within the scope of this reservation.

10	France	No	N/A	Yes	N/A	
11	Guernsey	No	N/A	Yes	N/A	
12	Hungary	No	N/A	Yes	N/A	
13	India	No	N/A	No	N/A	To be added to the list of agreements that Hong Kong wishes to cover under the MLI or through bilateral negotiations of an amending protocol
14	Indonesia	No	N/A	Yes	N/A	
15	Ireland	No	N/A	Yes	N/A	
16	Italy	No	N/A	Yes	N/A	
17	Japan	No	N/A	Yes	N/A	
18	Jersey	No	N/A	Yes	N/A	
19	Korea	No	N/A	Yes	N/A	
20	Kuwait*	No	N/A	Yes	N/A	
21	Latvia	No	N/A	Yes	N/A	
22	Liechtenstein	No	N/A	Yes	N/A	
23	Luxembourg	No	N/A	Yes	N/A	
24	Malaysia	No	N/A	Yes	N/A	
25	Malta	No	N/A	Yes	N/A	
26	Mexico	No	N/A	Yes	N/A	
27	Netherlands	No	N/A	Yes	N/A	
28	New Zealand	No	N/A	Yes	N/A	
29	Pakistan	No	N/A	Yes	N/A	Partial compliance (just lacks the new preamble)
30	Portugal	No	N/A	Yes	N/A	
31	Qatar	No	N/A	Yes	N/A	
32	Romania	No	N/A	Yes	N/A	
33	Russia	No	N/A	Yes	N/A	
34	Saudi Arabia	No	N/A	No	N/A	To be added to the list of agreements that Hong Kong wishes to cover under the MLI or through bilateral negotiations of an amending protocol
35	South Africa	No	N/A	Yes	N/A	
36	Spain	No	N/A	Yes	N/A	
37	Switzerland	No	N/A	Yes	N/A	Switzerland has not listed this agreement in its MLI position and has proposed bilateral negotiations of an amending protocol instead.
38	Thailand	No	N/A	Yes	N/A	
39	United Arab Emirates	No	N/A	Yes	N/A	
40	United Kingdom	No	N/A	Yes	N/A	
41	Viet Nam	No	N/A	Yes	N/A	



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