

# Hong Kong (China)

## A. Progress in the implementation of the minimum standard

Hong Kong (China) has 39 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Belarus\* and Finland, comply with the minimum standard.

Hong Kong (China) joined the MLI in 2017, listing 36 tax agreements.<sup>66</sup>

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

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

No jurisdiction has raised any concerns about their agreements with Hong Kong (China).

## 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  | Canada            | No                           | N/A                                       | Yes                                 | N/A   |  |
| 6  | Czech Republic    | No                           | N/A                                       | Yes                                 | N/A   |  |
| 7  | Finland           | Yes                          | PPT alone                                 | N/A                                 | N/A   |  |
| 8  | France            | No                           | N/A                                       | Yes                                 | N/A   |  |
| 9  | Guernsey          | No                           | N/A                                       | Yes                                 | N/A   |  |
| 10 | Hungary           | No                           | N/A                                       | Yes                                 | N/A   |  |
| 11 | 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 |
| 12 | Indonesia         | No                           | N/A                                       | Yes                                 | N/A   |  |
| 13 | Ireland           | No                           | N/A                                       | Yes                                 | N/A   |  |
| 14 | Italy             | No                           | N/A                                       | Yes                                 | N/A   |  |
| 15 | Japan             | No                           | N/A                                       | Yes                                 | N/A   |  |
| 16 | Jersey            | No                           | N/A                                       | Yes                                 | N/A   |  |

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



From:

## Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

### Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

#### Please cite this chapter as:

OECD (2020), "Hong Kong (China)", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/91a89eab-en>

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