

## Comprehensive Double Taxation Agreements concluded (As at 24/08/2025)

The following table lists the Comprehensive Double Taxation Agreements / Arrangements (DTAs) concluded by the Hong Kong Special Administrative Region (Hong Kong), and identifies those DTAs whose application is modified by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI).

Country / Region	Date of Signature	Date of S49 Order	Date of Entry into Force	Effective From	IRO Sub-legislation Reference	Modified by MLI (see note 2)	Synthesized / Consolidated Text Available (see note 3)
Armenia	24.06.2024	22.10.2024	09.04.2025	Year of Assessment 2026/2027	DT	N/A	N/A
Austria	25.05.2010	28.09.2010	01.01.2011	Year of Assessment 2012/2013	BO	Yes	Yes
	2nd Protocol: 25.06.2012	23.04.2013	03.07.2013	03.07.2013	CE		
Bahrain	03.03.2024	22.10.2024	04.03.2025	Year of Assessment 2026/2027	DU	N/A	N/A
Bangladesh	30.08.2023	22.10.2024	20.12.2024	Year of Assessment 2025/2026	DV	N/A	N/A
Belarus	16.01.2017	27.06.2017	30.11.2017	Year of Assessment 2018/2019	CY	N/A	N/A
Belgium	10.12.2003	03.02.2004	07.10.2004	Year of Assessment 2004/2005	AJ	Yes	Yes
Brunei	20.03.2010	22.06.2010	19.12.2010	Year of Assessment 2011/2012	BK	-	-
Cambodia	20.06.2019 and 26.06.2019	17.09.2019	27.12.2019	Year of Assessment 2020/2021	DG	-	-
Canada	11.11.2012	23.04.2013	29.10.2013	Year of Assessment 2014/2015	CF	Yes	Yes
Croatia	24.01.2024	22.10.2024	20.12.2024	Year of Assessment 2025/2026	DW	N/A	N/A

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<b>Czech</b>	<b>06.06.2011</b>	<b>08.11.2011</b>	<b>24.01.2012</b>	<b>Year of Assessment 2013/2014</b>	<b>BY</b>	<b>Yes</b>	<b>Yes</b>
<b>Estonia</b>	<b>25.09.2019</b>	<b>08.10.2019</b>	<b>18.12.2019</b>	<b>Year of Assessment 2020/2021</b>	<b>DI</b>	<b>N/A</b>	<b>N/A</b>
<b>Finland</b>	<b>24.05.2018</b>	<b>04.09.2018</b>	<b>30.12.2018</b>	<b>Year of Assessment 2019/2020</b>	<b>DE</b>	<b>N/A</b>	<b>N/A</b>
<b>France</b> (see note 4)	<b>21.10.2010</b>	<b>03.05.2011</b>	<b>01.12.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BT</b>	<b>Yes</b>	<b>Yes</b>
<b>Georgia</b>	<b>15.09.2020</b> and <b>05.10.2020</b>	<b>20.10.2020</b>	<b>01.07.2021</b>	<b>Year of Assessment 2022/2023</b>	<b>DN</b>	<b>N/A</b>	<b>N/A</b>
<b>Guernsey</b>	<b>28.03.2013</b> and <b>22.04.2013</b>	<b>24.09.2013</b>	<b>05.12.2013</b>	<b>Year of Assessment 2014/2015</b>	<b>CH</b>	<b>Yes</b>	<b>Yes</b>
<b>Hungary</b>	<b>12.05.2010</b>	<b>28.09.2010</b>	<b>23.02.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BN</b>	<b>Yes</b>	<b>Yes</b>
<b>India</b>	<b>19.03.2018</b>	<b>04.09.2018</b>	<b>30.11.2018</b>	<b>Year of Assessment 2019/2020</b>	<b>DD</b>	<b>Yes</b>	<b>Yes</b>
<b>Indonesia</b>	<b>23.03.2010</b>	<b>22.06.2010</b>	<b>28.03.2012</b>	<b>Year of Assessment 2013/2014</b>	<b>BM</b>	<b>Yes</b>	<b>Yes</b>
<b>Ireland</b> (see note 5)	<b>22.06.2010</b>	<b>28.09.2010</b>	<b>10.02.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BQ</b>	<b>Yes</b>	<b>Yes</b>
<b>Italy</b>	<b>14.01.2013</b>	<b>24.09.2013</b>	<b>10.08.2015</b>	<b>Year of Assessment 2016/2017</b>	<b>CI</b>	<b>Pending</b>	<b>Pending</b>
<b>Japan</b> (see note 6)	<b>09.11.2010</b>	<b>12.04.2011</b>	<b>14.08.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BS</b>	<b>Yes</b>	<b>Yes</b>
	<b>Exchange of Notes: 10.12.2014</b> (see note 7)	<b>12.05.2015</b>	<b>06.07.2015</b>	<b>Year of Assessment 2016/2017</b>	<b>BS</b>		
<b>Jersey</b>	<b>15.02.2012</b> and <b>22.02.2012</b>	<b>23.04.2013</b>	<b>03.07.2013</b>	<b>Year of Assessment 2014/2015</b>	<b>CG</b>	<b>Yes</b>	<b>Yes</b>

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<b>Korea</b>	<b>08.07.2014</b>	<b>30.09.2014</b>	<b>27.09.2016</b>	<b>Year of Assessment 2017/2018</b>	<b>CL</b>	<b>Yes</b>	<b>Yes</b>
<b>Kuwait</b>	<b>13.05.2010</b>	<b>17.04.2012</b>	<b>24.07.2013</b>	<b>Year of Assessment 2014/2015</b>	<b>BZ</b>	<b>Pending</b>	<b>Pending</b>
<b>Latvia</b>	<b>13.04.2016</b>	<b>27.06.2017</b>	<b>24.11.2017</b>	<b>Year of Assessment 2018/2019</b>	<b>CX</b>	<b>Yes</b>	<b>Yes</b>
<b>Liechtenstein</b>	<b>12.08.2010</b>	<b>03.05.2011</b>	<b>08.07.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BU</b>	<b>Yes</b>	<b>Yes</b>
<b>Luxembourg</b>	<b>02.11.2007</b>	<b>22.01.2008</b>	<b>20.01.2009</b>	<b>Year of Assessment 2008/2009</b>	<b>BA</b>	<b>Yes</b>	<b>Yes</b>
	<b>Protocol: 11.11.2010</b>	<b>03.05.2011</b>	<b>17.08.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BA</b>		
<b>Macao SAR</b>	<b>22.11.2019 and 25.11.2019</b>	<b>12.05.2020</b>	<b>18.08.2020</b>	<b>Year of Assessment 2021/2022</b>	<b>DK</b>	<b>N/A</b>	<b>N/A</b>
<b>Mainland of China (see note 8)</b>	<b>11.02.1998</b>	<b>24.02.1998</b>	<b>10.04.1998</b>	<b>Year of Assessment 1998/1999</b>	<b>S</b>	<b>No (see note 8)</b>	<b>No</b>
<b>Mainland of China</b>	<b>21.08.2006</b>	<b>17.10.2006</b>	<b>08.12.2006</b>	<b>Year of Assessment 2007/2008</b>	<b>AY</b>	<b>N/A</b>	<b>Yes</b>
	<b>2nd Protocol: 30.01.2008</b>	<b>15.04.2008</b>	<b>11.06.2008</b>	<b>11.06.2008</b>	<b>BB</b>		
	<b>3rd Protocol: 27.05.2010</b>	<b>28.09.2010</b>	<b>20.12.2010</b>	<b>20.12.2010</b>	<b>BR</b>		
	<b>4th Protocol: 01.04.2015</b>	<b>22.09.2015</b>	<b>29.12.2015</b>	<b>29.12.2015</b>	<b>CU</b>		
	<b>5th Protocol: 19.07.2019</b>	<b>17.09.2019</b>	<b>06.12.2019</b>	<b>Year of Assessment 2020/2021</b>	<b>DH</b>		
<b>Malaysia</b>	<b>25.04.2012</b>	<b>09.10.2012</b>	<b>28.12.2012</b>	<b>Year of Assessment 2013/2014</b>	<b>CC</b>	<b>Yes</b>	<b>Yes</b>

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<b>Maldives</b> (see <a href="#">note 9</a> )	<b>26.05.2025</b>	<b>In progress</b>	<b>Pending</b>	<b>Pending</b>	<b>-</b>	<b>N/A</b>	<b>N/A</b>
<b>Malta</b>	<b>08.11.2011</b>	<b>17.04.2012</b>	<b>18.07.2012</b>	<b>Year of Assessment 2013/2014</b>	<b>CB</b>	<b>Yes</b>	<b>Yes</b>
<b>Mauritius</b>	<b>14.09.2022 and 07.11.2022</b>	<b>25.04.2023</b>	<b>23.06.2023</b>	<b>Year of Assessment 2024/2025</b>	<b>DS</b>	<b>N/A</b>	<b>N/A</b>
<b>Mexico</b>	<b>18.06.2012</b>	<b>09.10.2012</b>	<b>07.03.2013</b>	<b>Year of Assessment 2014/2015</b>	<b>CD</b>	<b>Pending</b>	<b>Pending</b>
<b>Netherlands</b> (see <a href="#">note 10</a> )	<b>22.03.2010</b>	<b>22.06.2010</b>	<b>24.10.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BL</b>	<b>Yes</b>	<b>Yes</b>
<b>New Zealand</b>	<b>01.12.2010</b>	<b>03.05.2011</b>	<b>09.11.2011</b>	<b>Year of Assessment 2012/2013</b>	<b>BV</b>	<b>Yes</b>	<b>Yes</b>
	<b>2nd Protocol: 15.06.2017 and 28.06.2017</b>	<b>03.10.2017</b>	<b>09.08.2018</b>	<b>09.08.2018</b>	<b>BV</b>		
<b>Pakistan</b>	<b>17.02.2017</b>	<b>27.06.2017</b>	<b>24.11.2017</b>	<b>Year of Assessment 2018/2019</b>	<b>CZ</b>	<b>Yes</b>	<b>Yes</b>
<b>Portugal</b>	<b>22.03.2011</b>	<b>08.11.2011</b>	<b>03.06.2012</b>	<b>Year of Assessment 2013/2014</b>	<b>BW</b>	<b>Yes</b>	<b>Yes</b>
<b>Qatar</b>	<b>13.05.2013</b>	<b>24.09.2013</b>	<b>05.12.2013</b>	<b>Year of Assessment 2014/2015</b>	<b>CJ</b>	<b>Yes</b>	<b>Yes</b>
<b>Romania</b>	<b>18.11.2015</b>	<b>26.04.2016</b>	<b>21.11.2016</b>	<b>Income derived on or after 01.01.2017</b>	<b>CV</b>	<b>Yes</b>	<b>Yes</b>
<b>Russia</b>	<b>18.01.2016</b>	<b>26.04.2016</b>	<b>29.07.2016</b>	<b>Year of Assessment 2017/2018</b>	<b>CW</b>	<b>Yes</b>	<b>Yes</b>
<b>Saudi Arabia</b>	<b>24.08.2017</b>	<b>08.05.2018</b>	<b>01.09.2018</b>	<b>Year of Assessment 2019/2020</b>	<b>DB</b>	<b>Yes</b>	<b>Yes</b>

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<b>Serbia</b>	<b>14.08.2020 and 27.08.2020</b>	<b>20.10.2020</b>	<b>30.12.2020</b>	<b>Year of Assessment 2021/2022</b>	<b>DM</b>	<b>N/A</b>	<b>N/A</b>
<b>South Africa</b>	<b>30.09.2014 and 16.10.2014</b>	<b>12.05.2015</b>	<b>20.10.2015</b>	<b>Year of Assessment 2016/2017</b>	<b>CM</b>	<b>Yes</b>	<b>Yes</b>
<b>Spain</b>	<b>01.04.2011</b>	<b>08.11.2011</b>	<b>13.04.2012</b>	<b>Year of Assessment 2013/2014</b>	<b>BX</b>	<b>Yes</b>	<b>Yes</b>
<b>Switzerland (see note 11)</b>	<b>04.10.2011</b>	<b>17.04.2012</b>	<b>15.10.2012</b>	<b>Year of Assessment 2013/2014</b>	<b>CA</b>	<b>-</b>	<b>-</b>
<b>Thailand (see note 12)</b>	<b>07.09.2005</b>	<b>18.10.2005</b>	<b>07.12.2005</b>	<b>Year of Assessment 2006/2007</b>	<b>AX</b>	<b>Yes</b>	<b>Yes</b>
<b>Türkiye (see note 13)</b>	<b>24.09.2024</b>	<b>22.10.2024</b>	<b>Pending</b>	<b>Pending</b>	<b>-</b>	<b>N/A</b>	<b>N/A</b>
<b>United Arab Emirates</b>	<b>11.12.2014</b>	<b>12.05.2015</b>	<b>10.12.2015</b>	<b>Year of Assessment 2016/2017</b>	<b>CN</b>	<b>Yes</b>	<b>Yes</b>
<b>United Kingdom</b>	<b>21.06.2010</b>	<b>28.09.2010</b>	<b>20.12.2010</b>	<b>Year of Assessment 2011/2012</b>	<b>BP</b>	<b>Yes</b>	<b>Yes</b>
<b>Vietnam</b>	<b>16.12.2008</b>	<b>21.04.2009</b>	<b>12.08.2009</b>	<b>Year of Assessment 2010/2011</b>	<b>BE</b>	<b>Pending</b>	<b>Pending</b>
	<b>2nd Protocol: 13.01.2014</b>	<b>30.09.2014</b>	<b>08.01.2015</b>	<b>Year of Assessment 2016/2017</b>	<b>BE</b>		

[https://www.ird.gov.hk/eng/tax/dta\\_inc.htm](https://www.ird.gov.hk/eng/tax/dta_inc.htm)