

# 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. Five 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.<sup>75</sup> Notifications on the completion of internal procedures for the entry into effect of the MLI have not yet been made with respect to any agreement.

Hong Kong (China) is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>76</sup>

## B. Conclusion

Acknowledging that the MLI only entered into force on 1 September 2022, no recommendation is made that steps be completed to have the MLI take effect with respect to Hong Kong (China)'s listed agreements. However, it is expected that the process to complete such steps will swiftly start, as the listed agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

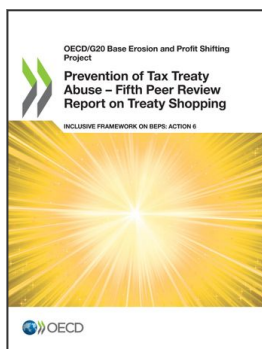
## Summary of the jurisdiction response – Hong Kong (China)

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

<sup>75</sup> The reservation was made under Article 35(7)(a) of the MLI.

<sup>76</sup> 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).

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



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