

Comprehensive Double Taxation Agreements concluded (As at 30/08/2026)

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)	Synthesised / 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
Barbados (see note 4)	19.03.2026	In progress	Pending	Pending	-	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

Comprehensive Double Taxation Agreements concluded (As at 30/08/2026)

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
Chinese Mainland (see note 5)	11.02.1998	24.02.1998	10.04.1998	Year of Assessment 1998/1999	S	No (see note 5)	No
Chinese Mainland	21.08.2006	17.10.2006	08.12.2006	Year of Assessment 2007/2008	AY	N/A	Yes
	2nd Protocol: 30.01.2008	15.04.2008	11.06.2008	11.06.2008	BB		
	3rd Protocol: 27.05.2010	28.09.2010	20.12.2010	20.12.2010	BR		
	4th Protocol: 01.04.2015	22.09.2015	29.12.2015	29.12.2015	CU		
	5th Protocol: 19.07.2019	17.09.2019	06.12.2019	Year of Assessment 2020/2021	DH		
Croatia	24.01.2024	22.10.2024	20.12.2024	Year of Assessment 2025/2026	DW	N/A	N/A
Cyprus (see note 6)	12.06.2026	In progress	Pending	Pending	-	N/A	N/A
Czech	06.06.2011	08.11.2011	24.01.2012	Year of Assessment 2013/2014	BY	Yes	Yes

Comprehensive Double Taxation Agreements concluded (As at 30/08/2026)

Estonia	25.09.2019	08.10.2019	18.12.2019	Year of Assessment 2020/2021	DI	N/A	N/A
Finland	24.05.2018	04.09.2018	30.12.2018	Year of Assessment 2019/2020	DE	N/A	N/A
France (see note 7)	21.10.2010	03.05.2011	01.12.2011	Year of Assessment 2012/2013	BT	Yes	Yes
Georgia	15.09.2020 and 05.10.2020	20.10.2020	01.07.2021	Year of Assessment 2022/2023	DN	N/A	N/A
Guernsey	28.03.2013 and 22.04.2013	24.09.2013	05.12.2013	Year of Assessment 2014/2015	CH	Yes	Yes
Hungary	12.05.2010	28.09.2010	23.02.2011	Year of Assessment 2012/2013	BN	Yes	Yes
India	19.03.2018	04.09.2018	30.11.2018	Year of Assessment 2019/2020	DD	Yes	Yes
Indonesia	23.03.2010	22.06.2010	28.03.2012	Year of Assessment 2013/2014	BM	Yes	Yes
Ireland (see note 8)	22.06.2010	28.09.2010	10.02.2011	Year of Assessment 2012/2013	BQ	Yes	Yes
Italy	14.01.2013	24.09.2013	10.08.2015	Year of Assessment 2016/2017	CI	Pending	Pending
Japan (see note 9)	09.11.2010	12.04.2011	14.08.2011	Year of Assessment 2012/2013	BS	Yes	Yes
	Exchange of Notes: 10.12.2014 (see note 10)	12.05.2015	06.07.2015	Year of Assessment 2016/2017	BS		

Comprehensive Double Taxation Agreements concluded (As at 30/08/2026)

Jersey	15.02.2012 and 22.02.2012	23.04.2013	03.07.2013	Year of Assessment 2014/2015	CG	Yes	Yes
Jordan (see note 11)	04.09.2025	In progress	Pending	Pending	-	N/A	N/A
Korea	08.07.2014	30.09.2014	27.09.2016	Year of Assessment 2017/2018	CL	Yes	Yes
Kuwait	13.05.2010	17.04.2012	24.07.2013	Year of Assessment 2014/2015	BZ	Pending	Pending
Kyrgyzstan (see note 12)	02.03.2026	In progress	Pending	Pending	-	N/A	N/A
Latvia	13.04.2016	27.06.2017	24.11.2017	Year of Assessment 2018/2019	CX	Yes	Yes
Liechtenstein	12.08.2010	03.05.2011	08.07.2011	Year of Assessment 2012/2013	BU	Yes	Yes
Luxembourg	02.11.2007	22.01.2008	20.01.2009	Year of Assessment 2008/2009	BA	Yes	Yes
	Protocol: 11.11.2010	03.05.2011	17.08.2011	Year of Assessment 2012/2013	BA		
Macao SAR	22.11.2019 and 25.11.2019	12.05.2020	18.08.2020	Year of Assessment 2021/2022	DK	N/A	N/A
Malaysia	25.04.2012	09.10.2012	28.12.2012	Year of Assessment 2013/2014	CC	Yes	Yes
Maldives (see note 13)	26.05.2025	In progress	Pending	Pending	-	N/A	N/A

Comprehensive Double Taxation Agreements concluded (As at 30/08/2026)

Malta	08.11.2011	17.04.2012	18.07.2012	Year of Assessment 2013/2014	CB	Yes	Yes
Mauritius	14.09.2022 and 07.11.2022	25.04.2023	23.06.2023	Year of Assessment 2024/2025	DS	N/A	N/A
Mexico	18.06.2012	09.10.2012	07.03.2013	Year of Assessment 2014/2015	CD	Yes	Pending
Netherlands (see note 14)	22.03.2010	22.06.2010	24.10.2011	Year of Assessment 2012/2013	BL	Yes	Yes
New Zealand	01.12.2010	03.05.2011	09.11.2011	Year of Assessment 2012/2013	BV	Yes	Yes
	2nd Protocol: 15.06.2017 and 28.06.2017	03.10.2017	09.08.2018	09.08.2018	BV		
Nigeria (see note 15)	13.07.2026	In progress	Pending	Pending	-	N/A	N/A
Norway (see note 16)	16.12.2025	In progress	Pending	Pending	-	N/A	N/A
Pakistan	17.02.2017	27.06.2017	24.11.2017	Year of Assessment 2018/2019	CZ	Yes	Yes
Portugal	22.03.2011	08.11.2011	03.06.2012	Year of Assessment 2013/2014	BW	Yes	Yes
Qatar	13.05.2013	24.09.2013	05.12.2013	Year of Assessment 2014/2015	CJ	Yes	Yes
Romania	18.11.2015	26.04.2016	21.11.2016	Income derived on or after 01.01.2017	CV	Yes	Yes

Comprehensive Double Taxation Agreements concluded (As at 30/08/2026)

Russia	18.01.2016	26.04.2016	29.07.2016	Year of Assessment 2017/2018	CW	Yes	Yes
Rwanda (see note 17)	09.10.2025	In progress	Pending	Pending	-	N/A	N/A
Saudi Arabia	24.08.2017	08.05.2018	01.09.2018	Year of Assessment 2019/2020	DB	Yes	Yes
Serbia	14.08.2020 and 27.08.2020	20.10.2020	30.12.2020	Year of Assessment 2021/2022	DM	N/A	N/A
Slovenia (see note 18)	04.09.2026	In progress	Pending	Pending	-	N/A	N/A
South Africa	30.09.2014 and 16.10.2014	12.05.2015	20.10.2015	Year of Assessment 2016/2017	CM	Yes	Yes
Spain	01.04.2011	08.11.2011	13.04.2012	Year of Assessment 2013/2014	BX	Yes	Yes
Switzerland (see note 19)	04.10.2011	17.04.2012	15.10.2012	Year of Assessment 2013/2014	CA	-	-
Thailand (see note 20)	07.09.2005	18.10.2005	07.12.2005	Year of Assessment 2006/2007	AX	Yes	Yes
Türkiye	24.09.2024	22.10.2024	30.01.2026	Year of Assessment 2027/2028	DX	N/A	N/A
United Arab Emirates	11.12.2014	12.05.2015	10.12.2015	Year of Assessment 2016/2017	CN	Yes	Yes
United Kingdom	21.06.2010	28.09.2010	20.12.2010	Year of Assessment 2011/2012	BP	Yes	Yes

Comprehensive Double Taxation Agreements concluded (As at 30/08/2026)

Vietnam	16.12.2008	21.04.2009	12.08.2009	Year of Assessment 2010/2011	BE	Yes	Pending
	2nd Protocol: 13.01.2014	30.09.2014	08.01.2015	Year of Assessment 2016/2017	BE		

https://www.ird.gov.hk/eng/tax/dta_inc.htm