

Tax Information Exchange Agreements concluded (As at 24/08/2025)

Country / Region	Date of Signature	Date of S49 Order	Date of Entry into Force	Effective From	IRO Sub-legislation Reference
Denmark	22.08.2014	22.09.2015	04.12.2015	Year of Assessment 2016/17	CO
Faroes	22.08.2014	22.09.2015	04.12.2015	Year of Assessment 2016/17	CP
Greenland	22.08.2014	22.09.2015	17.02.2016	Year of Assessment 2016/17	CQ
Iceland	22.08.2014	22.09.2015	04.12.2015	Year of Assessment 2016/17	CR
Norway	22.08.2014	22.09.2015	04.12.2015	Year of Assessment 2016/17	CS
Sweden	22.08.2014	22.09.2015	16.01.2016	Year of Assessment 2016/17	CT
USA	25.03.2014	15.04.2014	20.06.2014	20.06.2014	CK

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