

Tax Information Exchange Agreements concluded (As at 30/08/2026)

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	<u>CO</u>
Faroës	22.08.2014	22.09.2015	04.12.2015	Year of Assessment 2016/17	<u>CP</u>
Greenland	22.08.2014	22.09.2015	17.02.2016	Year of Assessment 2016/17	<u>CQ</u>
Iceland	22.08.2014	22.09.2015	04.12.2015	Year of Assessment 2016/17	<u>CR</u>
Norway	22.08.2014	22.09.2015	04.12.2015	Year of Assessment 2016/17	<u>CS</u>
Sweden	22.08.2014	22.09.2015	16.01.2016	Year of Assessment 2016/17	<u>CT</u>
USA	25.03.2014	15.04.2014	20.06.2014	20.06.2014	<u>CK</u>

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