

Hong Kong (China)

A. Progress in the implementation of the minimum standard

Hong Kong (China) has 42 tax agreements in force as reported in its response to the Peer Review questionnaire. Four of those agreements comply with the minimum standard.

Hong Kong (China) joined the MLI in 2017 and has listed its non-compliant agreements in its draft definitive list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Hong Kong (China) is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁹

B. Conclusion

Recommendation

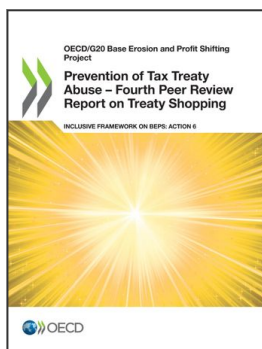
It is recommended that the steps to have the MLI take effect with respect to Hong Kong (China)'s listed agreements be completed, as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

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
10	France	No	Yes MLI	PPT
11	Guernsey	No	Yes MLI	PPT
12	Hungary	No	Yes MLI	PPT
13	India	No	No	PPT
14	Indonesia	No	Yes MLI	PPT

⁸⁹ 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).

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



From:
**Prevention of Tax Treaty Abuse – Fourth Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), "Hong Kong (China)", in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/8c28c8c5-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.