

Double Taxation Agreement and Exchange of Information Agreement concluded by Hong Kong

(1) Comprehensive Double Taxation Agreements concluded

Country / Territory	Date of Signature of Agreement	Date of S49 Order	Date of Entry into Force	Effective From	IRO Sub-legislation Reference
Austria	25.05.2010	28.09.2010	01.01.2011	Year of Assessment 2012/2013	BO
Austria (Protocol)	25.06.2012	23.04.2013	03.07.2013	03.07.2013	CE
Belgium	10.12.2003	03.02.2004	07.10.2004	Year of Assessment 2004/2005	AJ
Brunei	20.03.2010	22.06.2010	19.12.2010	Year of Assessment 2011/2012	BK
Canada	11.11.2012	23.04.2013	29.10.2013	Year of Assessment 2014/2015	CF
Czech	06.06.2011	08.11.2011	24.01.2012	Year of Assessment 2013/2014	BY
France	21.10.2010	03.05.2011	01.12.2011	Year of Assessment 2012/2013	BT
Guernsey	22.04.2013	24.09.2013	05.12.2013	Year of Assessment 2014/2015	CH
Hungary	12.05.2010	28.09.2010	23.02.2011	Year of Assessment 2012/2013	BN
Indonesia	23.03.2010	22.06.2010	28.03.2012	Year of Assessment 2013/2014	BM
Ireland (see note 1)	22.06.2010	28.09.2010	10.02.2011	Year of Assessment 2012/2013	BQ
Italy	14.01.2013	24.09.2013	Pending	Pending	CI
Japan (see note 2)	09.11.2010	12.04.2011	14.08.2011	Year of Assessment 2012/2013	BS
Jersey	22.02.2012	23.04.2013	03.07.2013	Year of Assessment 2014/2015	CG
Kuwait	13.05.2010	17.04.2012	24.07.2013	Year of Assessment 2014/2015	BZ
Liechtenstein	12.08.2010	03.05.2011	08.07.2011	Year of Assessment 2012/2013	BU
Luxembourg	02.11.2007	22.01.2008	20.01.2009	Year of Assessment 2008/2009	BA
Luxembourg (Protocol)	11.11.2010	03.05.2011	17.08.2011	Year of Assessment 2012/2013	BA
Mainland of China (see note 3)	11.02.1998	24.02.1998	10.04.1998	Year of Assessment 1998/1999	S
Mainland of China	21.08.2006	17.10.2006	08.12.2006	Year of Assessment 2007/2008	AY
Mainland of China (2nd Protocol)	30.01.2008	15.04.2008	11.06.2008	11.06.2008	BB
Mainland of China (3rd Protocol)	27.05.2010	28.09.2010	20.12.2010	20.12.2010	BR
Malaysia	25.04.2012	09.10.2012	28.12.2012	Year of Assessment 2013/2014	CC

Summary as of 27 May, 2014

Malta	08.11.2011	17.04.2012	18.07.2012	Year of Assessment 2013/2014	CB
Mexico	18.06.2012	09.10.2012	07.03.2013	Year of Assessment 2014/2015	CD
Netherlands (see note 4)	22.03.2010	22.06.2010	24.10.2011	Year of Assessment 2012/2013	BL
New Zealand	01.12.2010	03.05.2011	09.11.2011	Year of Assessment 2012/2013	BV
Portugal	22.03.2011	08.11.2011	03.06.2012	Year of Assessment 2013/2014	BW
Qatar	13.05.2013	24.09.2013	05.12.2013	Year of Assessment 2014/2015	CJ
Spain	01.04.2011	08.11.2011	13.04.2012	Year of Assessment 2013/2014	BX
Switzerland (see note 5)	04.10.2011	17.04.2012	15.10.2012	Year of Assessment 2013/2014	CA
Thailand (see note 6)	07.09.2005	18.10.2005	07.12.2005	Year of Assessment 2006/2007	AX
United Kingdom	21.06.2010	28.09.2010	20.12.2010	Year of Assessment 2011/2012	BP
Vietnam	16.12.2008	21.04.2009	12.08.2009	Year of Assessment 2010/2011	BE
Vietnam (Protocol) (see note 7)	13.01.2014	In progress	Pending	Pending	---

(2) Air Services Income Agreements concluded

Country / Territory	Date of Signature of Agreement	Date of S49 Order	Date of Entry into Force	Effective From	IRO Sub-legislation Reference
Bangladesh	24.10.2000	16.01.2001	09.12.2005	Year of Assessment 2005/2006	AD
Belgium (see note 1)	06.04.1998	13.10.1998	01.07.2003	Year of Assessment 1998/1999	U
Canada	23.05.1996 01.08.1996	17.09.1996	20.12.1996	Year of Assessment 1994/1995	O
Croatia	07.06.2002	24.02.2004	06.08.2004	Year of Assessment 2005/2006	AK
Denmark	14.03.2000	31.10.2000	20.12.2002	01.01.1997	AA
Estonia	30.04.2001	03.07.2001	Awaiting notification	Pending	AG
Ethiopia	25.10.2006	10.11.2009	25.05.2010	Year of Assessment 2011/2012	BF
Fiji	03.12.2009	11.05.2010	Awaiting notification	Pending	BJ
Finland	19.11.2007	10.06.2008	05.12.2008	Year of Assessment 2002/2003	BD
Germany	08.05.1997	21.10.1997	12.11.1998	Year of Assessment 1998/1999	Q
Iceland	09.08.2004	07.06.2005	18.01.2006	Year of Assessment 2007/2008	AU
Israel	19.03.1998	13.10.1998	03.03.1999	Year of Assessment 2000/2001	V
Jordan	28.08.2004	07.06.2005	09.02.2006	Year of Assessment 2007/2008	AV
Kenya	21.05.2004	07.06.2005	28.04.2006	Year of Assessment 2007/2008	AT
Korea	29.03.1996	28.05.1996	09.07.1996	Year of Assessment 1996/1997	L
Kuwait	07.04.2004	07.06.2005	10.07.2006	Year of Assessment 2007/2008	AS
Laos	09.09.2009	In progress	Pending	Pending	---
Macao SAR	13.10.2003	12.10.2004	09.01.2012	Year of Assessment 2013/2014	AL
Mainland of China (see note 2)	02.02.2000	09.05.2000	22.06.2000	22.06.2000	Z
Maldives	11.06.2009	10.11.2009	Awaiting notification	Pending	BG
Mauritius	03.07.1998	02.02.1999	03.07.1998	03.07.1998	W
Mexico	20.11.2006	10.06.2008	03.12.2008	Year of Assessment 2009/2010	BC
Netherlands	09.12.1996 16.12.1996	28.01.1997	26.05.1997	Year of Assessment 1996/1997	P
New Zealand	20.07.1996 24.07.1996	10.09.1996	12.11.1996	Year of Assessment 1996/1997	N
Norway	02.06.2000	31.10.2000	23.08.2001	01.01.1997	AB
Russian Federation	22.01.1999	11.05.1999	01.06.2010	Year of Assessment 2011/2012	Y
Seychelles	24.06.2013	In progress	Pending	Pending	---
Sweden	14.03.2000	31.10.2000	20.12.2003	01.01.1997	AC
Switzerland	07.06.2004 21.07.2004	07.06.2005	26.03.2007	Year of Assessment 2007/2008	AQ

United Kingdom	25.07.1997	21.10.1997	02.11.1998	Year of Assessment	
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(3) Shipping Income Agreements concluded

Country / Territory	Date of Signature of Agreement	Date of S49 Order	Date of Entry into Force	Effective From	IRO Sub-legislation Reference
Denmark	09.12.2004	07.06.2005	16.12.2005	Year of Assessment 2005/2006	AW
Germany	13.01.2003	16.11.2004	17.01.2005	Year of Assessment 1998/1999	AM
Netherlands	02.11.2000	20.02.2001	17.10.2001	Year of Assessment 2002/2003 or Year of Assessment 1998/1999 upon an enterprise's request	AF
Norway	16.10.2003	16.11.2004	11.01.2005	Year of Assessment 2005/2006	AN
United Kingdom	25.10.2000	20.02.2001	03.05.2001	Year of Assessment 2002/2003	AE
USA	01.08.1989 16.08.1989	29.08.1989	16.08.1989	Year of Assessment 1987/1988	J

(4) Airline and Shipping Income Agreements concluded

Country / Territory	Date of Signature of Agreement	Date of S49 Order	Date of Entry into Force	Effective From	IRO Sub-legislation Reference
Singapore	28.11.2003	16.11.2004	30.12.2004	Year of Assessment 2005/2006	AO
Sri Lanka	26.03.2004	16.11.2004	30.03.2005	Year of Assessment 2006/2007	AP

(5) Tax Information Exchange Agreements concluded

Territory	Date of Signature of Agreement	Date of S49 Order	Date of Entry into Force	Effective From	IRO Sub-legislation Reference
USA	25.03.2014	In progress	Pending	Pending	--