

Multilateral Instrument (MLI) – Hong Kong Publishes 30 English Synthesized Texts

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Report from IBFD Tax Treaties Unit

On 2 May 2023, the Inland Revenue Department of Hong Kong published 30 synthesized texts in the English language.

China (People's Rep.), on behalf of Hong Kong, deposited the final MLI Position for Hong Kong on 25 May 2022. The MLI therefore entered into force for Hong Kong on 1 September 2022.

China (People's Rep.), on behalf of Hong Kong, deposited a notification on 21 February 2023 confirming the completion of its internal procedures for the entry into effect of the MLI provisions with respect to 31 of its covered tax agreements identified in the notification, pursuant to article 35(7)(b) of the MLI (see [Multilateral Instrument \(MLI\) – Hong Kong Deposits Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(22 February 2023\)](#)).

The following MLI affected texts were published by Hong Kong:

- [Austria - Hong Kong Income and Capital Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Belgium - Hong Kong Income and Capital Tax Agreement \(2003\) \(MLI synthesized text 2022\)](#);
- [Canada - Hong Kong Income Tax Agreement \(2012\) \(MLI synthesized text 2022\)](#);
- [Czech Republic - Hong Kong Income Tax Agreement \(2011\) \(MLI synthesized text 2022\)](#);
- [France - Hong Kong Income and Capital Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Guernsey - Hong Kong Income Tax Agreement \(2013\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Hungary Income Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - India Income Tax Agreement \(2018\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Indonesia Income Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Ireland Income Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Jersey Income Tax Agreement \(2012\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Korea \(Rep.\) Income Tax Agreement \(2014\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Latvia Income Tax Agreement \(2016\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Liechtenstein Income and Capital Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Luxembourg Income and Capital Tax Agreement \(2007\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Malaysia Income Tax Agreement \(2012\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Malta Income Tax Agreement \(2011\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Netherlands Income Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - New Zealand Income Tax Agreement \(2010\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Pakistan Income Tax Agreement \(2017\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Portugal Income Tax Agreement \(2011\) \(MLI synthesized text 2022\)](#);
- [Hong Kong - Qatar Income Tax Agreement \(2013\) \(MLI synthesized text 2022\)](#);

- [Hong Kong - Romania Income Tax Agreement \(2015\) \(MLI synthesized text 2022\);](#)
- [Hong Kong - Saudi Arabia Income Tax Agreement \(2017\) \(MLI synthesized text 2022\);](#)
- [Hong Kong - South Africa Income Tax Agreement \(2014\) \(MLI synthesized text 2023\);](#)
- [Hong Kong - Spain Income Tax Agreement \(2011\) \(MLI synthesized text 2022\);](#)
- [Hong Kong - Thailand Income Tax Agreement \(2005\) \(MLI synthesized text 2022\);](#)
- [Hong Kong - United Arab Emirates Income Tax Agreement \(2014\) \(MLI synthesized text 2022\);](#) and
- [Hong Kong - United Kingdom Income Tax Agreement \(2010\) \(MLI synthesized text 2022\);](#)

The purpose of the synthesized texts is to facilitate the understanding of the application of the MLI but they are not in themselves a source of law.

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