

# Multilateral Instrument (MLI) – Hong Kong Publishes English Synthesized Text of Hong Kong-Spain Tax Agreement

10 May 2023

Report from IBFD Tax Treaties Unit

On 2 May 2023, the Inland Revenue Department of Hong Kong published the English synthesized text of the [Hong Kong - Spain Income Tax Agreement \(2011\)](#), displaying the modifications made to the agreement by the MLI.

The instrument of approval for the MLI was deposited by China (People's Rep.), on behalf of Hong Kong, on 25 May 2022. Spain deposited its instrument of ratification for the MLI on 28 September 2021. The MLI therefore entered into force for Hong Kong on 1 September 2022 and for Spain on 1 January 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 \(22 February 2023\)](#)).

Spain deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions and Part VI (Arbitration) provisions pursuant to articles 35(7)(b) and 36 of the MLI on 1 June 2022 and 30 November 2022 (see [Multilateral Instrument \(MLI\) – Spain Deposits Notification of Completion of Internal Procedures Under Articles 35\(7\)\(b\) and 36 with OECD \(2 June 2022\)](#) and [Multilateral Instrument \(MLI\) – Spain Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(1 December 2022\)](#)).

Each of the MLI provisions could take effect on different dates, depending on the types of taxes involved (taxes withheld at source or other taxes levied) and on the choices made by Hong Kong and Spain in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Spain Publishes Spanish Synthesized Text of Hong Kong-Spain Tax Agreement \(24 February 2023\)](#)).

For more details, check the English synthesized text on *IBFD's Tax Research Platform*: [Hong Kong - Spain Income Tax Agreement \(2011\) \(English MLI synthesized text 2022\)](#).

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.

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