

Multilateral Instrument (MLI) – Hong Kong Deposits Notification of Completion of Internal Procedures Under Article 35(7)(b) with OECD

22 February 2023

Report from IBFD Tax Treaties Unit

According to an update of 21 February 2023, published by the OECD, 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.

The following tax agreements are listed in the notification: [Austria](#), [Belgium](#), [Canada](#), [Czech Republic](#), [France](#), [Guernsey](#), [Hungary](#), [India](#), [Indonesia](#), [Ireland](#), [Japan](#), [Jersey](#), [Korea \(Rep\)](#), [Latvia](#), [Liechtenstein](#), [Luxembourg](#), [Malaysia](#), [Malta](#), the [Netherlands](#), [New Zealand](#), [Pakistan](#), [Portugal](#), [Qatar](#), [Romania](#), [Russia](#), [Saudi Arabia](#), [South Africa](#), [Spain](#), [Thailand](#), the [United Arab Emirates](#) and the [United Kingdom](#).