

Press Release

HK, Japan notes exchanged in relation to tax treaty in force

Monday, July 6, 2015

The agreement constituted by the exchange of notes between Hong Kong and Japan regarding the Exchange of Information Article of the Comprehensive Avoidance of Double Taxation Agreement between the two jurisdictions has entered into force, a government spokesman said today (July 6).

The notes were exchanged in December last year. The agreement constituted by the notes exchanged came into force on July 6, 2015 after the completion of ratification procedures on both sides and shall have effect in respect of Hong Kong tax for any year of assessment beginning on or after April 1, 2016.

Ends