



**Hong Kong Special Administrative Region**  
**of the People's Republic of China**  
**(Submitted by the People's Republic of China)**

**Status of List of Reservations and Notifications at the Time of Signature**

***For jurisdictions providing a provisional list:***

This document contains a provisional list of expected reservations and notifications to be made by the People's Republic of China on behalf of the Hong Kong Special Administrative Region of the People's Republic of China (hereinafter referred to as "Hong Kong, China") pursuant to Articles 28(4), 28(7) and 29(4) of the Convention.

Note: Pursuant to Article 28(4) of the Convention, this provisional list of expected reservations and notifications is made by the People's Republic of China on behalf of Hong Kong, China.

**Article 2 – Interpretation of Terms**

***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Hong Kong, China wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Austria	Original	25-05-2010	01-01-2011
			Amending Instrument (a)	25-06-2012	03-07-2013

2	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Belarus	Original	16-01-2017	N/A
3	Agreement between the Hong Kong Special Administrative Region of the People's Republic of China and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Belgium	Original	10-12-2003	07-10-2004
4	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Brunei	Original	20-03-2010	19-12-2010
5	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Canada	Original	11-11-2012	29-10-2013
6	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Czech	Original	06-06-2011	24-01-2012
7	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the French Republic for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion	France	Original	21-10-2010	01-12-2011
8	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Guernsey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Guernsey	Original	28-03-2013 and 22-04-2013	05-12-2013
9	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hungary	Original	12-05-2010	23-02-2011

10	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Indonesia	Original	23-03-2010	28-03-2012
11	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ireland	Original	22-06-2010	10-02-2011
12	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	14-01-2013	10-08-2015
13	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	09-11-2010	14-08-2011
			Amending Instrument (a)	10-12-2014	06-07-2015
14	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Jersey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jersey	Original	15-02-2012 and 22-02-2012	03-07-2013
15	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	08-07-2014	27-09-2016
16	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kuwait	Original	13-05-2010	24-07-2013
17	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Latvia	Original	13-04-2016	N/A

18	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Principality of Liechtenstein for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Liechtenstein	Original	12-08-2010	08-07-2011
19	Agreement between the Hong Kong Special Administrative Region of the People's Republic of China and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	02-11-2007	20-01-2009
			Amending Instrument (a)	11-11-2010	17-08-2011
20	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	25-04-2012	28-12-2012
21	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	08-11-2011	18-07-2012
22	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	18-06-2012	07-03-2013
23	Agreement between the Hong Kong Special Administrative Region of the People's Republic of China and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Netherlands	Original	22-03-2010	24-10-2011
24	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	New Zealand	Original	01-12-2010	09-11-2011
25	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	17-02-2017	N/A
26	Agreement between the Hong Kong Special Administrative Region of the People's Republic of China and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	22-03-2011	03-06-2012

27	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Qatar	Original	13-05-2013	05-12-2013
28	Agreement between the Hong Kong Special Administrative Region of the People's Republic of China and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Romania	Original	18-11-2015	21-11-2016
29	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Russia	Original	18-01-2016	29-07-2016
30	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	30-09-2014 and 16-10-2014	20-10-2015
31	Agreement between the Hong Kong Special Administrative Region of the People's Republic of China and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Spain	Original	01-04-2011	13-04-2012
32	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Swiss Federal Council for the Avoidance of Double Taxation with respect to Taxes on Income	Switzerland	Original	04-10-2011	15-10-2012
33	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	07-09-2005	07-12-2005
34	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	11-12-2014	10-12-2015
35	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	United Kingdom	Original	21-06-2010	20-12-2010
36	Agreement between the Government of the	Vietnam	Original	16-12-2008	12-08-2009

Hong Kong Special Administrative Region of the People's Republic of China and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income		Amending Instrument (a)	13-01-2014	08-01-2015
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### Article 3 – Transparent Entities

#### *Reservation*

Pursuant to Article 3(5)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

### Article 4 – Dual Resident Entities

#### *Reservation*

Pursuant to Article 4(3)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

### Article 5 – Application of Methods for Elimination of Double Taxation

#### *Reservation*

Pursuant to Article 5(8) of the Convention, Hong Kong, China reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

### Article 6 – Purpose of a Covered Tax Agreement

#### *Reservation*

Pursuant to Article 6(4) of the Convention, Hong Kong, China reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement contains preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
2	Belarus	Intending to eliminate double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third Parties),

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, Hong Kong, China hereby chooses to apply Article 6(3).

### ***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, Hong Kong, China considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Austria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
3	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
4	Brunei	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
5	Canada	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
6	Czech	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
7	France	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion
8	Guernsey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
9	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
10	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
11	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
12	Italy	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion
13	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
14	Jersey	Desiring to conclude an Agreement for the avoidance of double

		taxation and the prevention of fiscal evasion with respect to taxes on income
15	Korea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
16	Kuwait	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
17	Latvia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
18	Liechtenstein	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
19	Luxembourg	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
20	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
21	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
22	Mexico	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
23	Netherlands	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
24	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
25	Pakistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
26	Portugal	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
27	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
28	Romania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
29	Russia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
30	South Africa	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
31	Spain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income



32	Switzerland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
33	Thailand	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
34	United Arab Emirates	Desiring to promote their mutual economic relations through the conclusion of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
35	United Kingdom	Desiring to promote their mutual economic relations through the conclusion of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains
36	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Hong Kong, China considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Austria
3	Belgium
4	Brunei
5	Canada
6	Czech
7	France
8	Guernsey
9	Hungary
10	Indonesia
11	Ireland
12	Italy
13	Japan
14	Jersey
15	Korea
16	Kuwait
17	Latvia
18	Liechtenstein
19	Luxembourg
20	Malaysia
21	Malta
22	Mexico
23	Netherlands
24	New Zealand
25	Pakistan
26	Portugal
27	Qatar
28	Romania

29	Russia
30	South Africa
31	Spain
32	Switzerland
33	Thailand
34	United Arab Emirates
35	United Kingdom
36	Vietnam

## Article 7 – Prevention of Treaty Abuse

### *Reservation*

Pursuant to Article 7(15)(b) of the Convention, Hong Kong, China reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Belarus	Article 27(1)
25	Pakistan	Article 28(1)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Hong Kong, China considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Brunei	Articles 10(5), 11(8), 12(7) and 13(7)
5	Canada	Articles 10(7), 11(9) and 12(7)
7	France	Articles 10(6), 11(8), 12(7) and 13(6)
10	Indonesia	Articles 10(7), 11(8) and 12(7)
12	Italy	Articles 10(6), 11(8), 12(7) and 21(4)
13	Japan	Article 26
15	Korea	Article 26(1)
22	Mexico	Protocol (9)
23	Netherlands	Article 10(3)(e)
24	New Zealand	Articles 10(8), 11(10) and 12(7)
26	Portugal	Protocol (3)
27	Qatar	Articles 10(5), 11(5) and 12(7)
28	Romania	Articles 10(7), 11(9), 12(7) and 20(3)
29	Russia	Articles 10(7), 11(6), 12(7) and

		13(6)
30	South Africa	Articles 10(6), 11(8) and 12(7)
31	Spain	Protocol (3)
32	Switzerland	Articles 10(8), 11(5), 12(7) and 21(3)
35	United Kingdom	Articles 10(6), 11(3)(a)(vi), 11(7), 12(7) and 20(6)

#### **Article 8 – Dividend Transfer Transactions**

##### ***Reservation***

Pursuant to Article 8(3)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

#### **Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

##### ***Reservation***

Pursuant to Article 9(6)(a) of the Convention, Hong Kong, China reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

#### **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

##### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

#### **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

##### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

#### **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies**

##### ***Reservation***

Pursuant to Article 12(4) of the Convention, Hong Kong, China reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

## **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

### ***Reservation***

Pursuant to Article 13(6)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## **Article 15 – Definition of a Person Closely Related to an Enterprise**

### ***Reservation***

Pursuant to Article 15(2) of the Convention, Hong Kong, China reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

## **Article 16 – Mutual Agreement Procedure**

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Hong Kong, China considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 24(1), first sentence
3	Belgium	Article 24(1), first sentence
4	Brunei	Article 24(1), first sentence
5	Canada	Article 23(1), first sentence
6	Czech	Article 23(1), first sentence
7	France	Article 24(1), first sentence
8	Guernsey	Article 23(1), first sentence
9	Hungary	Article 23(1), first sentence
10	Indonesia	Article 24(1), first sentence
11	Ireland	Article 23(1), first sentence
12	Italy	Article 24(1), first sentence
13	Japan	Article 24(1), first sentence
14	Jersey	Article 23(1), first sentence
15	Korea	Article 23(1), first sentence
16	Kuwait	Article 23(1), first sentence
17	Latvia	Article 23(1), first sentence

18	Liechtenstein	Article 24(1), first sentence
19	Luxembourg	Article 24(1), first sentence
20	Malaysia	Article 25(1), first sentence
21	Malta	Article 23(1), first sentence
22	Mexico	Article 24(1), first sentence
23	Netherlands	Article 24(1), first sentence
24	New Zealand	Article 23(1), first sentence
25	Pakistan	Article 25(1), first sentence
26	Portugal	Article 24(1), first sentence
27	Qatar	Article 24(1), first sentence
28	Romania	Article 23(1), first sentence
29	Russia	Article 24(1), first sentence
30	South Africa	Article 23(1), first sentence
31	Spain	Article 23(1), first sentence
32	Switzerland	Article 24(1), first sentence
33	Thailand	Article 24(1), first sentence
34	United Arab Emirates	Article 23(1), first sentence
35	United Kingdom	Article 23(1), first sentence
36	Vietnam	Article 24(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Hong Kong, China considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	Italy	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Hong Kong, China considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 24(1), second sentence
2	Belarus	Article 24(1), second sentence
3	Belgium	Article 24(1), second sentence
4	Brunei	Article 24(1), second sentence
5	Canada	Article 23(1), second sentence
6	Czech	Article 23(1), second sentence
7	France	Article 24(1), second sentence
8	Guernsey	Article 23(1), second sentence
9	Hungary	Article 23(1), second sentence
10	Indonesia	Article 24(1), second sentence
11	Ireland	Article 23(1), second sentence
13	Japan	Article 24(1), second sentence
14	Jersey	Article 23(1), second sentence

15	Korea	Article 23(1), second sentence
16	Kuwait	Article 23(1), second sentence
17	Latvia	Article 23(1), second sentence
18	Liechtenstein	Article 24(1), second sentence
19	Luxembourg	Article 24(1), second sentence
20	Malaysia	Article 25(1), second sentence
21	Malta	Article 23(1), second sentence
22	Mexico	Article 24(1), second sentence
23	Netherlands	Article 24(1), second sentence
24	New Zealand	Article 23(1), second sentence
25	Pakistan	Article 25(1), second sentence
26	Portugal	Article 24(1), second sentence
27	Qatar	Article 24(1), second sentence
28	Romania	Article 23(1), second sentence
29	Russia	Article 24(1), second sentence
30	South Africa	Article 23(1), second sentence
31	Spain	Article 23(1), second sentence
32	Switzerland	Article 24(1), second sentence
33	Thailand	Article 24(1), second sentence
34	United Arab Emirates	Article 23(1), second sentence
35	United Kingdom	Article 23(1), second sentence
36	Vietnam	Article 24(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, Hong Kong, China considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
12	Italy
22	Mexico

Pursuant to Article 16(6)(d)(ii) of the Convention, Hong Kong, China considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Belgium
24	New Zealand

**Article 17 – Corresponding Adjustments**

***Reservation***

Pursuant to Article 17(3)(a) of the Convention, Hong Kong, China reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Austria	Article 9(2)
2	Belarus	Article 9(2)
3	Belgium	Article 9(2)
4	Brunei	Article 9(2)
5	Canada	Article 9(2)
6	Czech	Article 9(2)
7	France	Article 9(2)
8	Guernsey	Article 9(2)
9	Hungary	Article 9(2)
10	Indonesia	Article 9(2)
11	Ireland	Article 9(2)
12	Italy	Article 9(2)
13	Japan	Article 9(2)
14	Jersey	Article 9(2)
15	Korea	Article 9(2)
16	Kuwait	Article 9(2)
17	Latvia	Article 9(2)
18	Liechtenstein	Article 9(2)
19	Luxembourg	Article 9(2)
20	Malaysia	Article 9(2)
21	Malta	Article 9(2)
22	Mexico	Article 9(2)
23	Netherlands	Article 9(2)
24	New Zealand	Article 9(2)
25	Pakistan	Article 9(2)
26	Portugal	Article 9(2)
27	Qatar	Article 9(2)
28	Romania	Article 9(2)
29	Russia	Article 9(2)
30	South Africa	Article 9(2)
31	Spain	Article 9(2)
32	Switzerland	Article 9(2)
33	Thailand	Article 9(2)
34	United Arab Emirates	Article 9(2)
35	United Kingdom	Article 9(2)
36	Vietnam	Article 9(2)

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(2) of the Convention, solely for the purpose of its own application of Article 35(1)(a) and (5)(a), Hong Kong, China hereby chooses to substitute “taxable period” for “calendar year”.

### ***Reservation***

Pursuant to Article 35(6) of the Convention, Hong Kong, China reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Pursuant to Article 35(7)(a) of the Convention, Hong Kong, China reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depository of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;



- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.