

Annex II

The Full List of the Final Reservations and Notifications of the Government of the Hong Kong Special Administrative Region of the People's Republic of China on the Convention

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 upon Deposit of the Instrument of Approval

This document contains the list of reservations and notifications 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 "the HKSAR") upon deposit of the instrument of approval pursuant to Articles 28(4), 28(5), 29(1) and 29(2) of the Convention.

Note: Pursuant to Articles 28(4) and 29(2) of the Convention, this list of reservations and notifications is made by the People's Republic of China on behalf of the HKSAR.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the HKSAR 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	30-11-2017

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
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 the Kingdom of Cambodia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cambodia	Original	20-06-2019 and 26-06-2019	27-12-2019
6	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
7	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
8	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
9	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
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 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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
11	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 India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	19-03-2018	30-11-2018
12	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
13	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
14	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
15	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
16	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
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 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
18	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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
19	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	24-11-2017
20	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
21	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
22	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
23	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
24	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
25	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
26	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
			Amending Instrument (a)	15-06-2017 and 28-06-2017	09-08-2018

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
27	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	24-11-2017
28	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
29	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
30	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
31	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
32	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 Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income	Saudi Arabia	Original	24-08-2017	01-09-2018
33	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
34	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
35	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

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
36	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
37	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
38	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
39	Agreement between the Government of the 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	Vietnam	Original	16-12-2008	12-08-2009
			Amending Instrument (a)	13-01-2014	08-01-2015

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the HKSAR considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain 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	Cambodia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
6	Canada	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
7	Czech	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	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,
9	Guernsey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
11	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
13	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
14	Italy	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion;
15	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Jersey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
17	Korea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Kuwait	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
19	Latvia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	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,
21	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;

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
22	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Mexico	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Netherlands	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	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,
27	Pakistan	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
28	Portugal	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Romania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Russia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	Saudi Arabia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income;
33	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;
34	Spain	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
35	Switzerland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
36	Thailand	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	United Arab Emirates	<Desiring to promote their mutual economic relations> through the conclusion between them of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
38	United Kingdom	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 gains;
39	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, the HKSAR 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	Cambodia
6	Canada
7	Czech
8	France
9	Guernsey
10	Hungary
11	India
12	Indonesia
13	Ireland
14	Italy
15	Japan
16	Jersey
17	Korea
18	Kuwait
19	Latvia
20	Liechtenstein
21	Luxembourg
22	Malaysia
23	Malta
24	Mexico
25	Netherlands
26	New Zealand
27	Pakistan
28	Portugal
29	Qatar
30	Romania
31	Russia
32	Saudi Arabia
33	South Africa
34	Spain
35	Switzerland

Listed Agreement Number	Other Contracting Jurisdiction
36	Thailand
37	United Arab Emirates
38	United Kingdom
39	Vietnam

Article 7 – Prevention of Treaty Abuse

Reservation

Pursuant to Article 7(15)(b) of the Convention, the HKSAR 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)
27	Pakistan	Article 28(1)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the HKSAR 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)
6	Canada	Articles 10(7), 11(9) and 12(7)
8	France	Articles 10(6), 11(8), 12(7) and 13(6)
11	India	Articles 10(6), 11(8), 12(7), 13(7), 14(7) and 28(2)
12	Indonesia	Articles 10(7), 11(8) and 12(7)
14	Italy	Articles 10(6), 11(8), 12(7) and 21(4)
15	Japan	Article 26
17	Korea	Article 26(1)
24	Mexico	Protocol (9)
26	New Zealand	Articles 10(8), 11(10) and 12(7)
28	Portugal	Protocol (3)
29	Qatar	Articles 10(5), 11(5) and 12(7)
30	Romania	Articles 10(7), 11(9), 12(7) and 20(3)
31	Russia	Articles 10(7), 11(6), 12(7) and 13(6)
33	South Africa	Articles 10(6), 11(8) and 12(7)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
34	Spain	Protocol (3)
35	Switzerland	Articles 10(8), 11(5), 12(7) and 21(3)
38	United Kingdom	Articles 10(6), 11(7), 12(7) and 20(6)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR 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, the HKSAR 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
6	Canada	Article 23(1), first sentence
7	Czech	Article 23(1), first sentence
8	France	Article 24(1), first sentence
9	Guernsey	Article 23(1), first sentence
10	Hungary	Article 23(1), first sentence
11	India	Article 25(1), first sentence *
12	Indonesia	Article 24(1), first sentence
13	Ireland	Article 23(1), first sentence
14	Italy	Article 24(1), first sentence
15	Japan	Article 24(1), first sentence
16	Jersey	Article 23(1), first sentence
17	Korea	Article 23(1), first sentence *
18	Kuwait	Article 23(1), first sentence
19	Latvia	Article 23(1), first sentence *

Listed Agreement Number	Other Contracting Jurisdiction	Provision
20	Liechtenstein	Article 24(1), first sentence
21	Luxembourg	Article 24(1), first sentence
22	Malaysia	Article 25(1), first sentence *
23	Malta	Article 23(1), first sentence *
24	Mexico	Article 24(1), first sentence *
25	Netherlands	Article 24(1), first sentence
26	New Zealand	Article 23(1), first sentence
27	Pakistan	Article 25(1), first sentence *
28	Portugal	Article 24(1), first sentence
29	Qatar	Article 24(1), first sentence *
30	Romania	Article 23(1), first sentence *
31	Russia	Article 24(1), first sentence *
32	Saudi Arabia	Article 24(1), first sentence
33	South Africa	Article 23(1), first sentence *
34	Spain	Article 23(1), first sentence
35	Switzerland	Article 24(1), first sentence
36	Thailand	Article 24(1), first sentence
37	United Arab Emirates	Article 23(1), first sentence *
38	United Kingdom	Article 23(1), first sentence
39	Vietnam	Article 24(1), first sentence

* “First sentence” refers to the first sentence of the relevant paragraph of the text in the English language, or the first and the second sentences of the relevant paragraph of the text in the Chinese language/the translated text in the Chinese language.

Pursuant to Article 16(6)(b)(i) of the Convention, the HKSAR 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
14	Italy	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the HKSAR considers that the following agreements contain 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	Cambodia	Article 25(1), second sentence
6	Canada	Article 23(1), second sentence
7	Czech	Article 23(1), second sentence
8	France	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Guernsey	Article 23(1), second sentence
10	Hungary	Article 23(1), second sentence
11	India	Article 25(1), second sentence **
12	Indonesia	Article 24(1), second sentence
13	Ireland	Article 23(1), second sentence
15	Japan	Article 24(1), second sentence
16	Jersey	Article 23(1), second sentence
17	Korea	Article 23(1), second sentence **
18	Kuwait	Article 23(1), second sentence
19	Latvia	Article 23(1), second sentence **
20	Liechtenstein	Article 24(1), second sentence
21	Luxembourg	Article 24(1), second sentence
22	Malaysia	Article 25(1), second sentence **
23	Malta	Article 23(1), second sentence **
24	Mexico	Article 24(1), second sentence **
25	Netherlands	Article 24(1), second sentence
26	New Zealand	Article 23(1), second sentence
27	Pakistan	Article 25(1), second sentence **
28	Portugal	Article 24(1), second sentence
29	Qatar	Article 24(1), second sentence **
30	Romania	Article 23(1), second sentence **
31	Russia	Article 24(1), second sentence **
32	Saudi Arabia	Article 24(1), second sentence
33	South Africa	Article 23(1), second sentence **
34	Spain	Article 23(1), second sentence
35	Switzerland	Article 24(1), second sentence
36	Thailand	Article 24(1), second sentence
37	United Arab Emirates	Article 23(1), second sentence **
38	United Kingdom	Article 23(1), second sentence
39	Vietnam	Article 24(1), second sentence

** “Second sentence” refers to the second sentence of the relevant paragraph of the text in the English language, or the third sentence of the relevant paragraph of the text in the Chinese language/the translated text in the Chinese language.

Notification of Listed Agreements Not Containing Existing Provisions

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

Listed Agreement Number	Other Contracting Jurisdiction
14	Italy
24	Mexico

Pursuant to Article 16(6)(d)(ii) of the Convention, the HKSAR 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
26	New Zealand

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the HKSAR 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	Cambodia	Article 9(2)
6	Canada	Article 9(2)
7	Czech	Article 9(2)
8	France	Article 9(2)
9	Guernsey	Article 9(2)
10	Hungary	Article 9(2)
11	India	Article 9(2)
12	Indonesia	Article 9(2)
13	Ireland	Article 9(2)
14	Italy	Article 9(2)
15	Japan	Article 9(2)
16	Jersey	Article 9(2)
17	Korea	Article 9(2)
18	Kuwait	Article 9(2)
19	Latvia	Article 9(2)
20	Liechtenstein	Article 9(2)
21	Luxembourg	Article 9(2)
22	Malaysia	Article 9(2)
23	Malta	Article 9(2)
24	Mexico	Article 9(2)
25	Netherlands	Article 9(2)
26	New Zealand	Article 9(2)
27	Pakistan	Article 9(2)
28	Portugal	Article 9(2)
29	Qatar	Article 9(2)
30	Romania	Article 9(2)
31	Russia	Article 9(2)
32	Saudi Arabia	Article 9(2)
33	South Africa	Article 9(2)
34	Spain	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
35	Switzerland	Article 9(2)
36	Thailand	Article 9(2)
37	United Arab Emirates	Article 9(2)
38	United Kingdom	Article 9(2)
39	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), the HKSAR hereby chooses to substitute “taxable period” for “calendar year”.

Reservation

Pursuant to Article 35(6) of the Convention, the HKSAR 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, the HKSAR 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 Depositary of the notification of the extension of the list of agreements”;

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 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 Depositary 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 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 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 Depositary 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 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 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 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 this Convention with respect to that specific Covered Tax Agreement”; and

- 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”.

附件2

中华人民共和国香港特别行政区政府对《公约》作出
最终保留和通知的完整清单

中华人民共和国

香港特别行政区

(由中华人民共和国提交)

交存核准书时保留和通知清单的状态

本文件包含中华人民共和国代表中华人民共和国香港特别行政区(以下简称“香港特区”)根据本公约第二十八条第四款、第二十八条第五款、第二十九条第一款及第二十九条第二款在交存核准书时作出的保留和通知清单。

附注：根据本公约第二十八条第四款及第二十九条第二款，本保留和通知清单由中华人民共和国代表香港特区作出。

第二条 术语解释

~~通知—被本公约涵盖的协定~~

根据本公约第二条第一款第(一)项第2目，香港特区愿意使以下协定被本公约涵盖：

序号	标题	缔约管辖区 另一方	原协定/ 修订文书	签署日期	生效日期
1	中华人民共和国香港特别行政区政府 与奥地利共和国政府就收入及资本税 项避免双重课税和防止逃税协定	奥地利	原协定	2010年 5月25日	2011年 1月1日
			修订文书(一)	2012年 6月25日	2013年 7月3日

2	中华人民共和国香港特别行政区政府与白俄罗斯共和国政府关于对收入及资本税项避免双重课税和防止逃税的协定	白俄罗斯	原协定	2017 年 1 月 16 日	2017 年 11 月 30 日
3	中华人民共和国香港特别行政区和比利时王国就收入及资本税项避免双重课税和防止逃税协定	比利时	原协定	2003 年 12 月 10 日	2004 年 10 月 7 日
4	中华人民共和国香港特别行政区政府与文莱达鲁萨兰国政府就收入税项避免双重课税和防止逃税协定	文莱	原协定	2010 年 3 月 20 日	2010 年 12 月 19 日
5	中华人民共和国香港特别行政区政府与柬埔寨王国政府关于对收入税项避免双重课税和防止逃税的协定	柬埔寨	原协定	2019 年 6 月 20 日 及 2019 年 6 月 26 日	2019 年 12 月 27 日
6	中华人民共和国香港特别行政区政府与加拿大政府就收入税项避免双重课税和防止逃税协定	加拿大	原协定	2012 年 11 月 11 日	2013 年 10 月 29 日
7	中华人民共和国香港特别行政区政府与捷克共和国政府就收入税项避免双重课税和防止逃税协定	捷克	原协定	2011 年 6 月 6 日	2012 年 1 月 24 日
8	中华人民共和国香港特别行政区政府与法兰西共和国政府避免就收入及资本税项双重课税和防止逃税协定	法国	原协定	2010 年 10 月 21 日	2011 年 12 月 1 日
9	中华人民共和国香港特别行政区政府与根西岛政府关于对收入税项避免双重课税和防止逃税的协定	根西岛	原协定	2013 年 3 月 28 日 及 2013 年 4 月 22 日	2013 年 12 月 5 日
10	中华人民共和国香港特别行政区政府与匈牙利共和国政府就收入税项避免双重课税和防止逃税协定	匈牙利	原协定	2010 年 5 月 12 日	2011 年 2 月 23 日
11	中华人民共和国香港特别行政区政府与印度共和国政府关于对收入税项避免双重课税和防止逃税的协定	印度	原协定	2018 年 3 月 19 日	2018 年 11 月 30 日
12	中华人民共和国香港特别行政区政府与印度尼西亚共和国政府就收入税项避免双重课税和防止逃税协定	印度尼西亚	原协定	2010 年 3 月 23 日	2012 年 3 月 28 日
13	中华人民共和国香港特别行政区政府与爱尔兰政府就收入税项避免双重课税和防止逃税协定	爱尔兰	原协定	2010 年 6 月 22 日	2011 年 2 月 10 日
14	中华人民共和国香港特别行政区政府与意大利共和国政府关于对收入税项避免双重课税和防止逃税的协定	意大利	原协定	2013 年 1 月 14 日	2015 年 8 月 10 日

15	中华人民共和国香港特别行政区政府和日本国政府关于对收入税项避免双重课税和防止逃税的协定	日本	原协定	2010 年 11 月 9 日	2011 年 8 月 14 日
			修订文书（一）	2014 年 12 月 10 日	2015 年 7 月 6 日
16	中华人民共和国香港特别行政区政府与泽西岛政府关于对收入税项避免双重课税和防止逃税的协定	泽西岛	原协定	2012 年 2 月 15 日 及 2012 年 2 月 22 日	2013 年 7 月 3 日
17	中华人民共和国香港特别行政区政府与大韩民国政府关于对收入税项避免双重课税和防止逃税的协定	韩国	原协定	2014 年 7 月 8 日	2016 年 9 月 27 日
18	中华人民共和国香港特别行政区政府与科威特国政府关于收入税项的避免双重课税和防止逃税协定	科威特	原协定	2010 年 5 月 13 日	2013 年 7 月 24 日
19	中华人民共和国香港特别行政区政府与拉脱维亚共和国政府关于对收入税项避免双重课税和防止逃税的协定	拉脱维亚	原协定	2016 年 4 月 13 日	2017 年 11 月 24 日
20	中华人民共和国香港特别行政区政府与列支敦士登公国政府就收入及资本税项避免双重课税和防止逃税协定	列支敦士登	原协定	2010 年 8 月 12 日	2011 年 7 月 8 日
21	中华人民共和国香港特别行政区与卢森堡大公国就收入及资本税项避免双重课税和防止逃税协定	卢森堡	原协定	2007 年 11 月 2 日	2009 年 1 月 20 日
			修订文书（一）	2010 年 11 月 11 日	2011 年 8 月 17 日
22	中华人民共和国香港特别行政区政府与马来西亚政府关于对收入税项避免双重课税和防止逃税的协定	马来西亚	原协定	2012 年 4 月 25 日	2012 年 12 月 28 日
23	中华人民共和国香港特别行政区政府与马耳他政府关于对收入税项避免双重课税和防止逃税的协定	马耳他	原协定	2011 年 11 月 8 日	2012 年 7 月 18 日
24	中华人民共和国香港特别行政区政府与墨西哥合众国政府关于对收入税项避免双重课税和防止逃税的协定	墨西哥	原协定	2012 年 6 月 18 日	2013 年 3 月 7 日
25	中华人民共和国香港特别行政区与荷兰王国就收入税项避免双重课税和防止逃税协定	荷兰	原协定	2010 年 3 月 22 日	2011 年 10 月 24 日
26	中华人民共和国香港特别行政区政府与新西兰政府就收入税项避免双重课税和防止逃税协定	新西兰	原协定	2010 年 12 月 1 日	2011 年 11 月 9 日
			修订文书（一）	2017 年 6 月 15 日 及 2017 年 6 月 28 日	2018 年 8 月 9 日

27	中华人民共和国香港特别行政区政府与巴基斯坦伊斯兰共和国政府关于对收入税项避免双重课税和防止逃税的协定	巴基斯坦	原协定	2017 年 2 月 17 日	2017 年 11 月 24 日
28	中华人民共和国香港特别行政区与葡萄牙共和国就收入税项避免双重课税和防止逃税协定	葡萄牙	原协定	2011 年 3 月 22 日	2012 年 6 月 3 日
29	中华人民共和国香港特别行政区政府与卡塔尔国政府关于对收入税项避免双重课税和防止逃税的协定	卡塔尔	原协定	2013 年 5 月 13 日	2013 年 12 月 5 日
30	中华人民共和国香港特别行政区与罗马尼亚关于对收入税项避免双重课税和防止逃税的协定	罗马尼亚	原协定	2015 年 11 月 18 日	2016 年 11 月 21 日
31	中华人民共和国香港特别行政区政府与俄罗斯联邦政府关于对收入税项避免双重课税和防止逃税的协定	俄罗斯	原协定	2016 年 1 月 18 日	2016 年 7 月 29 日
32	中华人民共和国香港特别行政区政府与沙特阿拉伯王国政府关于对收入税项避免双重课税和防止逃税的协定	沙特阿拉伯	原协定	2017 年 8 月 24 日	2018 年 9 月 1 日
33	中华人民共和国香港特别行政区政府与南非共和国政府关于对收入税项避免双重课税和防止逃税的协定	南非	原协定	2014 年 9 月 30 日 及 2014 年 10 月 16 日	2015 年 10 月 20 日
34	中华人民共和国香港特别行政区与西班牙王国就收入税项避免双重课税和防止逃税协定	西班牙	原协定	2011 年 4 月 1 日	2012 年 4 月 13 日
35	中华人民共和国香港特别行政区政府与瑞士联邦委员会就收入税项避免双重课税协定	瑞士	原协定	2011 年 10 月 4 日	2012 年 10 月 15 日
36	中华人民共和国香港特别行政区政府与泰国政府就收入税项避免双重课税和防止逃税协定	泰国	原协定	2005 年 9 月 7 日	2005 年 12 月 7 日
37	中华人民共和国香港特别行政区政府与阿拉伯联合酋长国政府关于对收入税项避免双重课税和防止逃税的协定	阿联酋	原协定	2014 年 12 月 11 日	2015 年 12 月 10 日
38	中华人民共和国香港特别行政区政府与大不列颠及北爱尔兰联合王国政府就收入及资本收益税项避免双重课税和防止逃税协定	英国	原协定	2010 年 6 月 21 日	2010 年 12 月 20 日
39	中华人民共和国香港特别行政区政府与越南社会主义共和国政府就收入税项避免双重课税和防止逃税协定	越南	原协定	2008 年 12 月 16 日	2009 年 8 月 12 日
			修订文书（一）	2014 年 1 月 13 日	2015 年 1 月 8 日

第三条 税收透明体**保留**

根据本公约第三条第五款第（一）项，香港特区保留权利，使第三条整体不适用于其被涵盖税收协定。

第四条 双重居民实体**保留**

根据本公约第四条第三款第（一）项，香港特区保留权利，使第四条整体不适用于其被涵盖税收协定。

第五条 消除双重征税方法的适用**保留**

根据本公约第五条第八款，香港特区保留权利，使第五条整体不适用于其所有被涵盖税收协定。

第六条 被涵盖税收协定的目的**保留**

根据本公约第六条第四款，香港特区保留权利，使第六条第一款不适用于其序言已包含旨在消除双重征税，同时避免造成不征税或少征税的内容的被涵盖税收协定，不论该内容限于逃税或避税案件（含第三方管辖区居民通过择协避税安排，取得被涵盖税收协定项下的税收优惠而间接获益的情况）还是适用于更广范围。以下协定包含本保留范围内的序言内容。

被列名协定 序号	缔约管辖区 另一方	序言内容
2	白俄罗斯	有意消除对收入及资本税项的双重课税，同时防止透过逃税或规避缴税行为造成的不征税或少征税(包括通过择协避税安排，为第三方居民间接获取本协定所规定的税务宽免)；

关于对可选规定选择的通知

根据本公约第六条第六款，香港特区选择适用第六条第三款。

关于被列名协定中现有序言内容的通知

根据本公约第六条第五款，香港特区认为以下协定不在第六条第四款保留的范围内，并且包含第六条第二款所述的序言内容。相关序言段落的原文如下。

被列名协定 序号	缔约管辖区 另一方	序言内容
1	奥地利	愿意就收入及资本税项避免双重课税和防止逃税缔结协定；
3	比利时	愿意就收入及资本税项避免双重课税和防止逃税缔结协定，
4	文莱	愿意就收入税项避免双重课税和防止逃税缔结协定；
5	柬埔寨	愿意就收入税项避免双重课税和防止逃税缔结协定，
6	加拿大	愿意就收入税项避免双重课税和防止逃税缔结协定，
7	捷克	愿意就收入税项避免双重课税和防止逃税缔结协定，
8	法国	愿意就收入及资本税项避免双重课税和防止逃税缔结协定，
9	根西岛	愿意就收入税项避免双重课税和防止逃税缔结协定，
10	匈牙利	愿意就收入税项避免双重课税和防止逃税缔结协定；
11	印度	愿意就收入税项避免双重课税和防止逃税缔结协定，
12	印度尼西亚	愿意就收入税项避免双重课税和防止逃税缔结协定；
13	爱尔兰	愿意就收入税项避免双重课税和防止逃税缔结协定；
14	意大利	愿意就收入税项避免双重课税和防止逃税缔结协定；
15	日本	愿意缔结关于对收入税项避免双重课税和防止逃税的协定，
16	泽西岛	愿意就收入税项避免双重课税和防止逃税缔结协定；
17	韩国	愿意就收入税项避免双重课税和防止逃税缔结协定，
18	科威特	愿意就收入税项避免双重课税和防止逃税缔结协定；
19	拉脱维亚	愿意就收入税项避免双重课税和防止逃税缔结协定，
20	列支敦士登	愿意就收入及资本税项避免双重课税和防止逃税缔结协定，
21	卢森堡	愿意就收入及资本税项避免双重课税和防止逃税缔结协定；
22	马来西亚	愿意缔结关于对收入税项避免双重课税和防止逃税的协定；
23	马耳他	愿意就收入税项避免双重课税和防止逃税缔结协定，
24	墨西哥	愿意就收入税项避免双重课税和防止逃税缔结协定，
25	荷兰	愿意就收入税项避免双重课税和防止逃税缔结协定，
26	新西兰	愿意就收入税项避免双重课税和防止逃税缔结协定，
27	巴基斯坦	愿意就收入税项避免双重课税和防止逃税缔结协定，
28	葡萄牙	愿意就收入税项避免双重课税和防止逃税缔结协定，
29	卡塔尔	愿意就收入税项避免双重课税和防止逃税缔结协定，
30	罗马尼亚	愿意就收入税项避免双重课税和防止逃税缔结协定，
31	俄罗斯	愿意就收入税项避免双重课税和防止逃税缔结协定，
32	沙特阿拉伯	愿意就收入税项避免双重课税和防止逃税缔结协定，
33	南非	愿意就收入税项避免双重课税和防止逃税缔结协定；
34	西班牙	愿意就收入税项避免双重课税和防止逃税缔结协定，

35	瑞士	愿意就收入税项避免双重课税缔结协定，
36	泰国	愿意就收入税项避免双重课税和防止逃税缔结协定，
37	阿联酋	<为了促进双方的经济关系，>愿意就收入税项避免双重课税和防止逃税缔结协定；
38	英国	愿意就收入及资本收益税项避免双重课税和防止逃税缔结协定；
39	越南	愿意就收入税项避免双重课税和防止逃税缔结协定，

关于现有序言未包含有关内容的被列名协定的通知

根据本公约第六条第六款，香港特区认为以下协定的序言内容未同时包含有关发展经济关系和加强税收合作意愿的内容。

被列名协定序号	缔约管辖区另一方
1	奥地利
3	比利时
4	文莱
5	柬埔寨
6	加拿大
7	捷克
8	法国
9	根西岛
10	匈牙利
11	印度
12	印度尼西亚
13	爱尔兰
14	意大利
15	日本
16	泽西岛
17	韩国
18	科威特
19	拉脱维亚
20	列支敦士登
21	卢森堡
22	马来西亚
23	马耳他
24	墨西哥
25	荷兰
26	新西兰
27	巴基斯坦
28	葡萄牙
29	卡塔尔

30	罗马尼亚
31	俄罗斯
32	沙特阿拉伯
33	南非
34	西班牙
35	瑞士
36	泰国
37	阿联酋
38	英国
39	越南

第七条 防止协定滥用

保留

根据本公约第七条第十五款第（二）项，香港特区保留权利，使第七条第一款不适用于其已包含下述规定的被涵盖税收协定。此类规定用于明确，如果任何安排或交易，或者与一项安排或交易相关的任何人，其主要目的或主要目的之一是获得协定待遇，则拒绝给予本应根据被涵盖税收协定给予的全部待遇。以下协定包含本保留范围内的规定。

被列名协定序号	缔约管辖区另一方	条款
2	白俄罗斯	第二十七条第一款
27	巴基斯坦	第二十八条第一款

关于被列名协定中现有规定的通知

根据本公约第七条第十七款第（一）项，香港特区认为以下协定未根据第七条第十五款第（二）项保留条款而被排除在外，且包含第七条第二款所述规定。此类规定的条款序号如下。

被列名协定序号	缔约管辖区另一方	条款
4	文莱	第十条第五款、第十一条第八款、第十二条第七款和第十三条第七款
6	加拿大	第十条第七款、第十一条第九款和第十二条第七款
8	法国	第十条第六款、第十一条第八款、第十二条第七款和第十三条第六款

11	印度	第十条第六款、第十一条第八款、第十二条第七款、第十三条第七款、第十四条第七款和第二十八条第二款
12	印度尼西亚	第十条第七款、第十一条第八款和第十二条第七款
14	意大利	第十条第六款、第十一条第八款、第十二条第七款和第二十一条第四款
15	日本	第二十六条
17	韩国	第二十六条第一款
24	墨西哥	议定书第九段
26	新西兰	第十条第八款、第十一条第十款和第十二条第七款
28	葡萄牙	议定书第三段
29	卡塔尔	第十条第五款、第十一条第五款和第十二条第七款
30	罗马尼亚	第十条第七款、第十一条第九款、第十二条第七款和第二十条第三款
31	俄罗斯	第十条第七款、第十一条第六款、第十二条第七款和第十三条第六款
33	南非	第十条第六款、第十一条第八款和第十二条第七款
34	西班牙	议定书第三段
35	瑞士	第十条第八款、第十一条第五款、第十二条第七款和第二十一条第三款
38	英国	第十条第六款、第十一条第七款、第十二条第七款和第二十条第六款

第八条 享受股息低档税率的条件

保留

根据本公约第八条第三款第（一）项，香港特区保留权利，使第八条整体不适用于其被涵盖税收协定。

第九条 转让其价值主要来自于不动产的实体的股份或权益取得的财产收益

保留

根据本公约第九条第六款第（一）项，香港特区保留权利，使第九条第一款不适用于其被涵盖税收协定。

第十条 针对位于第三方管辖区的常设机构的反滥用规定

保留

根据本公约第十条第五款第（一）项，香港特区保留权利，使第十条整体不适用于其被涵盖税收协定。

第十一条 税收协定对居民国征税权的限制

保留

根据本公约第十一条第三款第（一）项，香港特区保留权利，使第十一条整体不适用于其被涵盖税收协定。

第十二条 通过佣金代理人 and 类似安排人为规避常设机构构成

保留

根据本公约第十二条第四款，香港特区保留权利，使第十二条整体不适用于其被涵盖税收协定。

第十三条 通过特定活动豁免人为规避常设机构构成

保留

根据本公约第十三条第六款第（一）项，香港特区保留权利，使第十三条整体不适用于其被涵盖税收协定。

第十四条 合同拆分

保留

根据本公约第十四条第三款第（一）项，香港特区保留权利，使第十四条整体不适用于其被涵盖税收协定。

第十五条 与企业紧密关联的人的定义

保留

根据本公约第十五条第二款，香港特区保留权利，使第十五条整体不适用于第十二条第四款、第十三条第六款第（一）项或第（三）项，以及第十四条第三款第（一）项所述的保留条款适用的被涵盖税收协定。

第十六条 相互协商程序

关于被列名协定中现有规定的通知

根据本公约第十六条第六款第（一）项，香港特区认为以下协定包含第十六条第四款第（一）项第1目所述规定。此类规定的条款序号如下。

被列名协定序号	缔约管辖区另一方	条款
1	奥地利	第二十四条第一款第一句
3	比利时	第二十四条第一款第一句
4	文莱	第二十四条第一款第一句
6	加拿大	第二十三条第一款第一句
7	捷克	第二十三条第一款第一句
8	法国	第二十四条第一款第一句
9	根西岛	第二十三条第一款第一句
10	匈牙利	第二十三条第一款第一句
11	印度	第二十五条第一款第一句 *
12	印度尼西亚	第二十四条第一款第一句
13	爱尔兰	第二十三条第一款第一句
14	意大利	第二十四条第一款第一句
15	日本	第二十四条第一款第一句
16	泽西岛	第二十三条第一款第一句
17	韩国	第二十三条第一款第一句 *
18	科威特	第二十三条第一款第一句
19	拉脱维亚	第二十三条第一款第一句 *
20	列支敦士登	第二十四条第一款第一句
21	卢森堡	第二十四条第一款第一句
22	马来西亚	第二十五条第一款第一句 *
23	马耳他	第二十三条第一款第一句 *
24	墨西哥	第二十四条第一款第一句 *
25	荷兰	第二十四条第一款第一句
26	新西兰	第二十三条第一款第一句
27	巴基斯坦	第二十五条第一款第一句 *
28	葡萄牙	第二十四条第一款第一句

被列名协定序号	缔约管辖区另一方	条款
29	卡塔尔	第二十四条第一款第一句 *
30	罗马尼亚	第二十三条第一款第一句 *
31	俄罗斯	第二十四条第一款第一句 *
32	沙特阿拉伯	第二十四条第一款第一句
33	南非	第二十三条第一款第一句 *
34	西班牙	第二十三条第一款第一句
35	瑞士	第二十四条第一款第一句
36	泰国	第二十四条第一款第一句
37	阿联酋	第二十三条第一款第一句 *
38	英国	第二十三条第一款第一句
39	越南	第二十四条第一款第一句

* “第一句”是指英文文本中相关条款的第一句，或中文文本/译本中相关条款的第一句和第二句。

根据本公约第十六条第六款第（二）项第1目，香港特区认为以下协定包含有关规定，即第十六条第一款第一句所述案情，必须在不符合被涵盖税收协定规定的征税措施第一次通知之日起的少于三年的特定期限内提交的规定。此类规定的条款序号如下。

被列名协定序号	缔约管辖区另一方	条款
14	意大利	第二十四条第一款第二句

根据本公约第十六条第六款第（二）项第2目，香港特区认为以下协定包含有关规定，即第十六条第一款第一句所述案情，必须在不符合被涵盖税收协定规定的征税措施第一次通知之日起的至少三年的特定期限内提交的规定。此类规定的条款序号如下。

被列名协定序号	缔约管辖区另一方	条款
1	奥地利	第二十四条第一款第二句
2	白俄罗斯	第二十四条第一款第二句
3	比利时	第二十四条第一款第二句
4	文莱	第二十四条第一款第二句
5	柬埔寨	第二十五条第一款第二句
6	加拿大	第二十三条第一款第二句
7	捷克	第二十三条第一款第二句
8	法国	第二十四条第一款第二句
9	根西岛	第二十三条第一款第二句
10	匈牙利	第二十三条第一款第二句
11	印度	第二十五条第一款第二句 **
12	印度尼西亚	第二十四条第一款第二句
13	爱尔兰	第二十三条第一款第二句
15	日本	第二十四条第一款第二句

16	泽西岛	第二十三条第一款第二句
17	韩国	第二十三条第一款第二句 **
18	科威特	第二十三条第一款第二句
19	拉脱维亚	第二十三条第一款第二句 **
20	列支敦士登	第二十四条第一款第二句
21	卢森堡	第二十四条第一款第二句
22	马来西亚	第二十五条第一款第二句 **
23	马耳他	第二十三条第一款第二句 **
24	墨西哥	第二十四条第一款第二句 **
25	荷兰	第二十四条第一款第二句
26	新西兰	第二十三条第一款第二句
27	巴基斯坦	第二十五条第一款第二句 **
28	葡萄牙	第二十四条第一款第二句
29	卡塔尔	第二十四条第一款第二句 **
30	罗马尼亚	第二十三条第一款第二句 **
31	俄罗斯	第二十四条第一款第二句 **
32	沙特阿拉伯	第二十四条第一款第二句
33	南非	第二十三条第一款第二句 **
34	西班牙	第二十三条第一款第二句
35	瑞士	第二十四条第一款第二句
36	泰国	第二十四条第一款第二句
37	阿联酋	第二十三条第一款第二句 **
38	英国	第二十三条第一款第二句
39	越南	第二十四条第一款第二句

** “第二句”是指英文文本中相关条款的第二句，或中文文本/译本中相关条款的第三句。

关于现有规定未包含有关内容的被列名协定的通知

根据本公约第十六条第六款第（三）项第2目，香港特区认为以下协定未包含第十六条第四款第（二）项第2目所述规定。

被列名协定序号	缔约管辖区另一方
14	意大利
24	墨西哥

根据本公约第十六条第六款第（四）项第2目，香港特区认为以下协定未包含第十六条第四款第（三）项第2目所述规定。

被列名协定序号	缔约管辖区另一方
3	比利时

被列名协定序号	缔约管辖区另一方
26	新西兰

第十七条 相应调整

保留

根据本公约第十七条第三款第（一）项，香港特区保留权利，使第十七条整体不适用于其已包含第十七条第二款所述规定的被涵盖税收协定。以下协定包含本保留范围内的规定。

被列名协定序号	缔约管辖区另一方	条款
1	奥地利	第九条第二款
2	白俄罗斯	第九条第二款
3	比利时	第九条第二款
4	文莱	第九条第二款
5	柬埔寨	第九条第二款
6	加拿大	第九条第二款
7	捷克	第九条第二款
8	法国	第九条第二款
9	根西岛	第九条第二款
10	匈牙利	第九条第二款
11	印度	第九条第二款
12	印度尼西亚	第九条第二款
13	爱尔兰	第九条第二款
14	意大利	第九条第二款
15	日本	第九条第二款
16	泽西岛	第九条第二款
17	韩国	第九条第二款
18	科威特	第九条第二款
19	拉脱维亚	第九条第二款
20	列支敦士登	第九条第二款
21	卢森堡	第九条第二款
22	马来西亚	第九条第二款
23	马耳他	第九条第二款
24	墨西哥	第九条第二款
25	荷兰	第九条第二款
26	新西兰	第九条第二款
27	巴基斯坦	第九条第二款
28	葡萄牙	第九条第二款
29	卡塔尔	第九条第二款
30	罗马尼亚	第九条第二款

31	俄罗斯	第九条第二款
32	沙特阿拉伯	第九条第二款
33	南非	第九条第二款
34	西班牙	第九条第二款
35	瑞士	第九条第二款
36	泰国	第九条第二款
37	阿联酋	第九条第二款
38	英国	第九条第二款
39	越南	第九条第二款

第三十五条 开始适用

关于对可选规定选择的通知

根据本公约第三十五条第二款，仅为适用第三十五条第一款第（一）项及第五款第（一）项的目的，香港特区选择以“纳税周期”替代“公历年度”。

保留

根据本公约第三十五条第六款，香港特区保留权利，使第三十五条第四款不适用于其被涵盖税收协定。

根据本公约第三十五条第七款第（一）项，香港特区保留权利将：

1. 第三十五条第一款和第四款提及的“公约对被涵盖税收协定的最后一个缔约管辖区生效之日”；及
2. 第三十五条第五款提及的“公约保存人传达新增被涵盖税收协定通知之日”；

替换为“公约保存人收到作出第三十五条（开始适用）第七款所述保留的各缔约管辖区作出最后一个说明其已完成特定被涵盖税收协定开始适用的内部程序通知之日后三十日”；

3. 第二十八条第九款第（一）项提及的“公约保存人传达撤销或替代保留通知之日”；及
4. 第二十八条第九款第（二）项提及的“公约对这些缔约管辖区最后一个生效之日”；

替换为“公约保存人收到作出第三十五条（开始适用）第七款所述保留的各缔约管辖区作出最后一个说明其已完成对特定被涵盖税收协定作出的撤销或替代保留的内部程序通知之日后三十日”；

5. 第二十九条第六款第（一）项提及的“公约保存人传达追加通知之日”；及
6. 第二十九条第六款第（二）项提及的“公约对这些缔约管辖区最后一个生效之日”；

替换为“公约保存人收到作出第三十五条（开始适用）第七款所述保留的各缔约管辖区作出最后一个说明其已完成就特定被涵盖税收协定作出追加通知的内部程序通知之日后三十日”；

7. 第三十六条（第六章之开始适用）第一款和第二款提及的“本公约对于被涵盖税收协定缔约管辖区各方中最后一个生效的日期”；

替换为“公约保存人收到作出第三十五条（开始适用）第七款所述保留的各缔约管辖区作出最后一个说明其已完成特定被涵盖税收协定中涉及本公约相关条款的内部程序通知之日后三十日”；及

8. 第三十六条（第六章之开始适用）第三款提及的“公约保存人传达新增被涵盖税收协定通知之日”；
9. 第三十六条（第六章之开始适用）第四款提及的“公约保存人传达撤销保留通知之日”、“公约保存人传达替代保留通知之日”和“公约保存人传达撤销反对保留通知之日”；及
10. 第三十六条（第六章之开始适用）第五款提及的“公约保存人传达追加通知之日”；

替换为“公约保存人收到作出第三十五条（开始适用）第七款所述保留的各缔约管辖区作出最后一个说明其已完成就特定被涵盖税收协定涉及第六章（仲裁）相关条款的内部程序通知之日后三十日”。