

Tax Newsflash Hong Kong Tax News: HK-Latvia and HK-Pakistan tax treaties in force

The Comprehensive Double Taxation Agreements (CDTAs) for Hong Kong-Latvia and Hong Kong-Pakistan have entered into force on 24 November 2017 after completion of ratification procedures. The CDTAs will be in effect starting from the year of assessment 2018/19 in Hong Kong, 1 January 2018 in Latvia and 1 July 2018 in Pakistan.

The Hong Kong-Latvia CDTA was signed in April 2016 and can be downloaded from this <u>link</u>. The Hong Kong-Pakistan CDTA was signed in February 2017 and can be downloaded from this <u>link</u>.

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