

Tax Newsflash



Hong Kong Tax News

Notes exchanged with Japan regarding the Eol article in CDTA in force

The notes exchanged between Hong Kong (HK) and Japan regarding the Exchange of Information (Eol) Article of the Comprehensive Avoidance of Double Taxation Agreement (CDTA) between the two jurisdictions has entered into force on 6 July 2015, after the completion of ratification procedures on both sides. For Hong Kong tax purpose, the notes shall have effect for any year of assessment beginning on or after 1 April 2016.

HK exchanged notes with Japan regarding the Eol article in the HK-Japan CDTA on 10 December 2014. The purpose of the notes is to expand the coverage of tax types under the Eol arrangement so as to fulfil the international obligation to meet global standards for enhancing tax transparency. In particular, the additional tax types include inheritance tax, gift tax and consumption tax in Japan while the tax types for HK remain the same.

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