Deloitte.

Hong Kong | Tax & Business Advisory | 2 January 2019 | Issue 86



Hong Kong Tax Newsflash: Hong Kong-Finland Tax Treaty in Force

The Comprehensive Double Taxation Agreement (CDTA) for Hong Kong-Finland has entered into force since 30 December 2018 after the completion of ratification procedures. The CDTA will be in effect starting from the year of assessment 2019/20 in Hong Kong and 1 January 2019 in Finland.

The Hong Kong-Finland CDTA was signed in May 2018 and can be downloaded from this link. Please also refer to our *Hong Kong Tax News (Issue 75)* published on 30 May 2018 for the key features of the CDTA.

Tax Newsflash is published for the clients and professionals of Deloitte Touche Tohmatsu. The contents are of a general nature only. Readers are advised to consult their tax advisors before acting on any information contained in this newsletter.

If you have any questions, please contact one of the following professionals:

Ryan Chang

Tax Partner +852 2852 6768 ryanchang@deloitte.com

Doris Chik

Tax Senior Manager +852 2852 6608 dchik@deloitte.com.hk

















Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see About Deloitte for a more detailed description of DTTL and its member firms.

Privacy

Thank you for your interest in Deloitte China services. Deloitte China would like to continue to use your personal information (in particular name and contact details) for the purpose of sending you marketing and regulatory updates, invitations to seminars and other events organized, sponsored or promoted by Deloitte China. If you do not wish to receive further communications from Deloitte China, please send a return email to the sender with the word "Unsubscribe" in the subject line.

If you would like to update your personal information, please click here.

Deloitte China refers to Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland and their respective affiliates practising in Hong Kong, Macau and the Chinese Mainland.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. None of the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2019 Deloitte Touche Tohmatsu in Hong Kong, Deloitte Touche Tohmatsu in Macau, and Deloitte Touche Tohmatsu Certified Public Accountants LLP in the Chinese Mainland. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.