

Fifth Protocol to Avoidance of Double Taxation Arrangement between the Mainland and Hong Kong in force

The Fifth Protocol to the Comprehensive Avoidance of Double Taxation Arrangement between the Mainland and Hong Kong has entered into force, a Government spokesman said today (December 11).

The Fifth Protocol to the Arrangement was signed in July this year. It incorporates into the Arrangement a new teachers and researchers article to provide tax relief to eligible Hong Kong and Mainland teachers and researchers working on the other side, as well as measures to prevent tax treaty abuse to ensure that the Arrangement follows the latest international tax standard. It came into force on December 6, 2019, after completion of approval procedures on both sides. It will apply in Hong Kong to income derived in the years of assessment beginning on or after April 1, 2020.