

## Tax Newsflash



### Hong Kong Tax News

## HK-Vietnam DTA (2nd Protocol) entered into force

The 2nd protocol to the double taxation agreement (DTA) between Hong Kong and Vietnam has entered into force on 8 January 2015, after completion of ratification procedures on both sides. It shall have effect in respect of Hong Kong tax for any year of assessment beginning on or after 1 April 2016.

The 2nd protocol was signed in January last year. It enables the exchange of information arrangement under the DTA to be compliant with the Organization for Economic Co-operation and Development (OECD) standard on transparency and exchange of information.

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