



## Hong Kong Tax News

# Hong Kong-Malaysia Tax Treaty Effective Procedures For Putting Tax Treaty Into Effect

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### **Hong Kong – Malaysia tax treaty effective from year of assessment 2013/14**

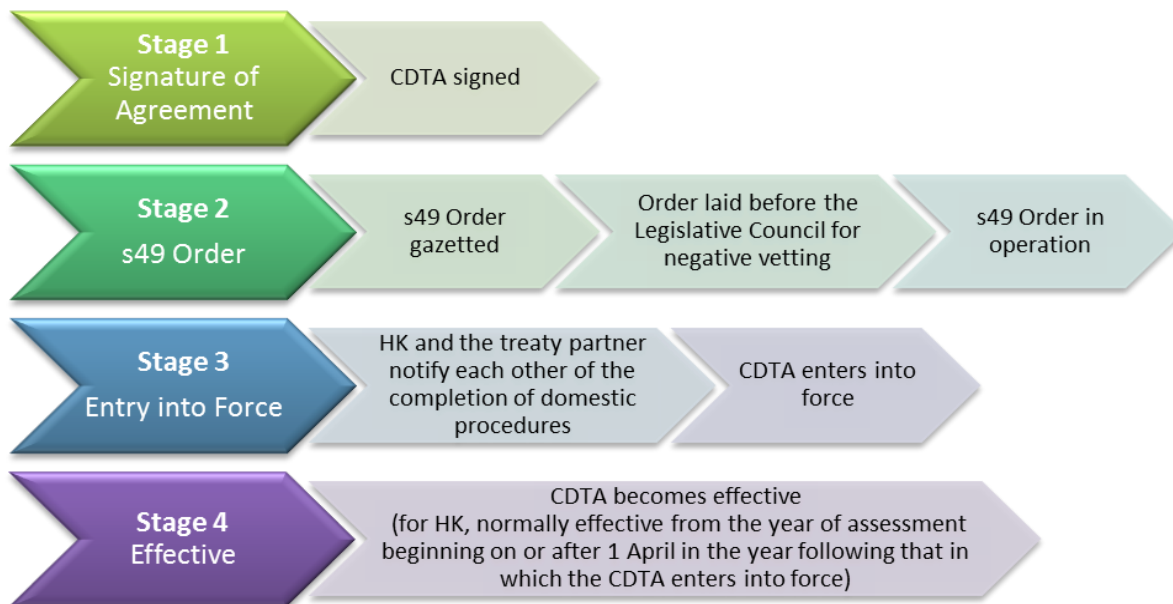
The Hong Kong-Malaysia comprehensive double taxation agreement (CDTA) was signed in April 2012. After completion of ratification procedures on both sides, it came into force in December 2012. The CDTA has become effective in Hong Kong from the year of assessment 2013/14.

### **s49 Orders for CDTAs with Jersey, Canada and 2<sup>nd</sup> protocol for Austria gazetted**

Three s49 Orders for the CDTAs with Jersey (signed in February 2012), Canada (signed in November 2012) and the 2<sup>nd</sup> protocol to the CDTA with Austria (signed in June 2012) were gazetted on 3 May 2013. The Orders are laid before the Legislative Council today for negative vetting. The CDTAs and protocol will be effective after both Hong Kong and the treaty partners have completed their ratification procedures.

### **Procedures for bringing CDTA into effect**

After a CDTA is signed, there are various procedures to bring the CDTA into effect. The procedures are summarized below for your reference:



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