

[Hong Kong's Comprehensive Avoidance of Double Taxation Agreements with Bangladesh and Croatia come into force](#)

Hong Kong signed Comprehensive Avoidance of Double Taxation Agreements (CDTAs) with Bangladesh and Croatia in August last year and January this year respectively. All signatories have completed the relevant ratification procedures, and the two CDTAs come into force today (December 20). They will be applicable to Hong Kong tax for any year of assessment beginning on or after April 1, 2025.

"Under the two CDTAs, residents of Hong Kong and the relevant tax jurisdictions will not have to pay tax twice on a single source of income. This will allow them to have greater certainty on tax liabilities and save tax when they engage in cross-border business activities, thus helping to promote bilateral trade and investment. To date, Hong Kong has signed CDTAs with 51 jurisdictions," a Government spokesman said.

The two CDTAs are available on the Hong Kong e-Legislation website: the CDTA between Hong Kong and Bangladesh:

www.elegislation.gov.hk/hk/cap112DV!en-zh-Hant-HK?INDEX_CS=N; the CDTA between Hong Kong and Croatia:

www.elegislation.gov.hk/hk/cap112DW!en-zh-Hant-HK?INDEX_CS=N.