

該協定須成爲稅務條例的附屬法例才能生效。香港已完成所需的立法程序。請按[這裡](#)參閱有關附屬法例。

该协定须成为税务条例的附属法例才能生效。香港已完成所需的立法程序。请按[这里](#)参阅有关附属法例。

**For the purposes of giving effect to the Agreement, it has to be incorporated as a piece of subsidiary legislation under the Inland Revenue Ordinance and Hong Kong has completed the required legislative procedures. Please [click here](#) for the relevant subsidiary legislation.**