

**No. 50275**

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**France  
and  
Hong Kong Special Administrative Region (under authorization  
by the Government of the People's Republic of China)**

**Agreement between the Government of the French Republic and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion (with protocol). Paris, 21 October 2010**

**Entry into force:** *1 December 2012, in accordance with article 28*

**Authentic texts:** *English and French*

**Registration with the Secretariat of the United Nations:** *France, 1 December 2012*

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**France  
et  
Région administrative spéciale de Hong Kong (par autorisation  
du Gouvernement de la République populaire de Chine)**

**Accord entre le Gouvernement de la République française et le Gouvernement de la Région administrative spéciale de Hong Kong de la République populaire de Chine en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir l'évasion et la fraude fiscales (avec protocole). Paris, 21 octobre 2010**

**Entrée en vigueur :** *1<sup>er</sup> décembre 2012, conformément à l'article 28*

**Textes authentiques :** *anglais et français*

**Enregistrement auprès du Secrétariat des Nations Unies :** *France, 1<sup>er</sup> décembre 2012*

**AGREEMENT BETWEEN  
THE GOVERNMENT OF THE FRENCH REPUBLIC  
AND  
THE GOVERNMENT OF THE HONG KONG SPECIAL  
ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF  
CHINA  
FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO  
TAXES ON INCOME AND ON CAPITAL  
AND THE PREVENTION OF FISCAL EVASION**

The Government of the French Republic and the Government of the Hong Kong Special Administrative Region of the People's Republic of China,

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion,

Have agreed as follows:

#### **Article 1**

##### **Persons Covered**

This Agreement shall apply to persons who are residents of one or both of the Contracting Parties.

## **Article 2**

### **Taxes Covered**

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting Party or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises as well as taxes on capital appreciation.

3. The existing taxes to which the Agreement shall apply are in particular:

(a) in the case of France:

- (i) the income tax ("l'impôt sur le revenu");
- (ii) the corporation tax ("l'impôt sur les sociétés");
- (iii) the contributions on corporation tax ("les contributions sur l'impôt sur les sociétés");
- (iv) the tax on salaries ("la taxe sur les salaires");
- (v) widespread social security contributions ("contributions sociales généralisées") and contributions for the reimbursement of the social debt ("contributions pour le remboursement de la dette sociale");
- (vi) the wealth tax ("l'impôt de solidarité sur la fortune");

including any withholding tax, prepayment or advance payment with respect to the aforesaid taxes;

(b) in the case of the Hong Kong Special Administrative Region:

- (i) profits tax;
- (ii) salaries tax;
- (iii) property tax;

whether or not charged under personal assessment.

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes as well as any other taxes falling within the provisions of the Agreement which a Contracting Party may impose in future. The existing taxes, together with the taxes so imposed, are hereinafter referred to as "French tax" or "Hong Kong Special Administrative Region tax" respectively. The competent authorities of the Contracting Parties shall notify each other of substantial changes which have been made in their respective taxation laws.

### **Article 3**

#### **General Definitions**

1. For the purposes of this Agreement, unless the context otherwise requires:

- (a) the term “Contracting Party” or “Party” means France or the Hong Kong Special Administrative Region, as the context requires;
- (b)
  - (i) the term “France” means the European and overseas departments of the French Republic including the territorial sea, and any area beyond the territorial sea over which the French Republic has sovereign rights and exercises its jurisdiction in accordance with international law;
  - (ii) the term “Hong Kong Special Administrative Region” means any territory where the tax laws of the Hong Kong Special Administrative Region apply;
- (c) the term “person” includes an individual, a company and any other body of persons;
- (d) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purpose;
- (e) the term “enterprise” applies to the carrying on of any business;
- (f) the terms “enterprise of a Contracting Party” and “enterprise of the other Contracting Party” mean respectively an enterprise carried on by a resident of a Contracting Party and an enterprise carried on by a resident of the other Contracting Party;
- (g) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting Party, except when the ship or aircraft is operated solely between places in the other Contracting Party;
- (h) the term “competent authority” means:
  - (i) in the case of France, the Minister in charge of finance or his authorised representative;
  - (ii) in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative or any person or body authorised to perform any functions at present exercisable by the Commissioner or similar functions;
- (i) the term “business” includes the performance of professional services and of other activities of an independent character;
- (j) the term “public law entity” means a statutory body which performs public functions, but does not include such a body when carrying on industrial or commercial activities.