

Tax Treaties of China

Source: State Administration of Taxation of the People's Republic of China

The following are the tax treaties signed by China:

Serial No.	Country	Signed on	Effective from	Applicable since
1	JAPAN	1983.9.6	1984.6.26	1985.1.1
2	U.S.A.	1984.4.30	1986.11.21	1987.1.1
3	FRANCE	1984.5.30	1985.2.21	1986.1.1
	FRANCE	2013.11.26	2014.12.28	2015.1.1
4	U.K.	1984.7.26	1984.12.23	1985.1.1
	U.K.	2011.6.27	2013.12.13	China : 2014.1.1 UK : (Income Tax and Capital Gains Tax) : 2014.4.6 ; (Corporation Tax) : 2014.4.1
5	BELGIUM	1985.4.18	1987.9.11	1988.1.1
	BELGIUM	2009.10.7	2013.12.29	2014.1.1
6	GERMANY	1985.6.10	1986.5.14	1985.1.1/7.1
	GERMANY	2014.3.28	2016.4.6	2017.1.1
7	MALAYSIA	1985.11.23	1986.9.14	1987.1.1
8	NORWAY	1986.2.25	1986.12.21	1987.1.1
9	DENMARK	1986.3.26	1986.10.22	1987.1.1
	DENMARK	2012.6.16	2012.12.27	2013.1.1
10	SINGAPORE	1986.4.18	1986.12.11	1987.1.1
	SINGAPORE	2007.7.11	2007.9.18	2008.1.1
11	CANADA	1986.5.12	1986.12.29	1987.1.1
12	FINLAND	1986.5.12	1987.12.18	1988.1.1
	FINLAND	2010.5.25	2010.11.25	2011.1.1
13	SWEDEN	1986.5.16	1987.1.3	1987.1.1

14	NEW ZEALAND	1986.9.16	1986.12.17	1987.1.1
15	THAILAND	1986.10.27	1986.12.29	1987.1.1
16	ITALY	1986.10.31	1989.11.14	1990.1.1
17	THE NETHERLANDS	1987.5.13	1988.3.5	1989.1.1
	THE NETHERLANDS	2013.5.31	2014.8.31	2015.1.1
18	CZECHOSLOVAKIA	1987.6.11	1987.12.23	1988.1.1
19	POLAND	1988.6.7	1989.1.7	1990.1.1
20	AUSTRALIA	1988.11.17	1990.12.28	1991.1.1
21	YUGOSLAVIA (BOSNIA AND HERZEGOVINA)	1988.12.2	1989.12.16	1990.1.1
22	BULGARIA	1989.11.6	1990.5.25	1991.1.1
23	PAKISTAN	1989.11.15	1989.12.27	1989.1.1/7.1
24	KUWAIT	1989.12.25	1990.7.20	1989.1.1
25	SWITZERLAND	1990.7.6	1991.9.27	1990.1.1
	SWITZERLAND	2013.9.25	2014.11.15	2015.1.1
26	CYPRUS	1990.10.25	1991.10.5	1992.1.1
27	SPAIN	1990.11.22	1992.5.20	1993.1.1
28	ROMANIA	1991.1.16	1992.3.5	1993.1.1
	ROMANIA	2016.7.4		
29	AUSTRIA	1991.4.10	1992.11.1	1993.1.1
30	BRAZIL	1991.8.5	1993.1.6	1994.1.1
31	MONGOLIA	1991.8.26	1992.6.23	1993.1.1
32	HUNGARY	1992.6.17	1994.12.31	1995.1.1
33	MALTA	1993.2.2	1994.3.20	1995.1.1
	MALTA	2010.10.18	2011.8.25	2012.1.1
34	UNITED ARAB EMIRATES	1993.7.1	1994.7.14	1995.1.1
35	LUXEMBOURG	1994.3.12	1995.7.28	1996.1.1
36	KOREA	1994.3.28	1994.9.27	1995.1.1
37	RUSSIA	1994.5.27	1997.4.10	1998.1.1
	RUSSIA	2014.10.13	2016.4.9	2017.1.1
38	PAPUA NEW GUINEA	1994.7.14	1995.8.16	1996.1.1
39	INDIA	1994.7.18	1994.11.19	1995.1.1
40	MAURITIUS	1994.8.1	1995.5.4	1996.1.1
41	CROATIA	1995.1.9	2001.5.18	2002.1.1

42	BELARUS	1995.1.17	1996.10.3	1997.1.1
43	SLOVENIA	1995.2.13	1995.12.27	1996.1.1
44	ISRAEL	1995.4.8	1995.12.22	1996.1.1
45	VIET NAM	1995.5.17	1996.10.18	1997.1.1
46	TURKEY	1995.5.23	1997.1.20	1998.1.1
47	UKRAINE	1995.12.4	1996.10.18	Dividend,Interest, Royalties and Individual Income Tax:1996.12.17 ; corporate IncomeTax:1997.1.1
48	ARMENIA	1996.5.5	1996.11.28	1997.1.1
49	JAMAICA	1996.6.3	1997.3.15	1998.1.1
50	ICELAND	1996.6.3	1997.2.5	1998.1.1
51	LITHUANIA	1996.6.3	1996.10.18	1997.1.1
52	LATVIA	1996.6.7	1997.1.27	1998.1.1
53	UZBEKISTAN	1996.7.3	1996.7.3	1997.1.1
54	BANGLADESH	1996.9.12	1997.4.10	China98.1.1 Bangladesh98.7.1
55	YUGOSLAVIA(SERBIA AND MONTENEGRO)	1997.3.21	1998.1.1	1998.1.1
56	SUDAN	1997.5.30	1999.2.9	2000.1.1
57	MACEDONIA	1997.6.9	1997.11.29	1998.1.1
58	EGYPT	1997.8.13	1999.3.24	2000.1.1
59	PORTUGAL	1998.4.21	2000.6.7	2001.1.1
60	ESTONIA	1998.5.12	1999.1.8	2000.1.1
61	LAOS	1999.1.25	1999.6.22	2000.1.1
62	SEYCHELLES	1999.8.26	1999.12.17	2000.1.1
63	PHILIPPINES	1999.11.18	2001.3.23	2002.1.1
64	IRELAND	2000.4.19	2000.12.29	China2001.1.1 Ireland2001.4.6
65	SOUTH AFRICA	2000.4.25	2001.1.7	2002.1.1
66	BARBADOS	2000.5.15	2000.10.27	2001.1.1
67	MOLDOVA	2000.6.7	2001.5.26	2002.1.1
68	KATAR	2001.4.2	2008.10.21	2009.1.1

69	CUBA	2001.4.13	2003.10.17	2004.1.1
70	VENEZUELA	2001.4.17	2004.12.23	2005.1.1
71	NEPAL	2001.5.14	2010.12.31	2011.1.1
72	KAZAKHSTAN	2001.9.12	2003.7.27	2004.1.1
73	INDONESIA	2001.11.7	2003.8.25	2004.1.1
74	OMAN	2002.3.25	2002.7.20	2003.1.1
75	NIGERIA	2002.4.15	2009.3.21	2010.1.1
76	TUNIS	2002.4.16	2003.9.23	2004.1.1
77	IRAN	2002.4.20	2003.8.14	2004.1.1
78	BAHRAIN	2002.5.16	2002.8.8	2003.1.1
79	GREECE	2002.6.3	2005.11.1	2006.1.1
80	KYRGYZSTAN	2002.6.24	2003.3.29	2004.1.1
81	MOROCCO	2002.8.27	2006.8.16	2007.1.1
82	SRILANKA	2003.8.11	2005.5.22	2006.1.1
83	TRINIDAD AND TOBAGO	2003.9.18	2005.5.22	
84	ALBANIA	2004.9.13	2005.7.28	2006.1.1
85	BRUNEI	2004.9.21	2006.12.29	2007.1.1
86	AZERBAIJAN	2005.3.17	2005.8.17	2006.1.1
87	GEORGIA	2005.6.22	2005.11.10	2006.1.1
88	MEXICO	2005.9.12	2006.3.1	2007.1.1
89	SAUDI ARABIA	2006.1.23	2006.9.1	2007.1.1
90	ALGERIA	2006.11.6	2007.7.27	2008.1.1
91	Tajikistan	2008.8.27	2009.3.28	2010.1.1
92	ETHIOPIA	2009.5.14	2012.12.25	2013.1.1
93	TURKMENISTAN	2009.12.13	2010.5.30	2011.1.1
94	CZECH	2009.8.28	2011.5.4	2012.1.1
95	ZAMBIA	2010.7.26	2011.6.30	2012.1.1
96	SYRIA	2010.10.31	2011.9.1	2012.1.1
97	UGANDA	2012.1.11		
98	BOTSWANA	2012.4.11		
99	ECUADOR	2013.1.21	2014.3.6	2015.1.1
100	CHILE	2015.5.25	2016.8.8	2017.1.1
101	ZIMBABWE	2015.12.1		
102	CAMBODIA	2016.10.13		

4849-6256-1874, v. 1