（右条約の英文）

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

The Government of Japan 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 and the prevention of fiscal evasion with respect to taxes on income,

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 imposed on behalf of a Contracting Party or a political subdivision or local authority thereof, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of any 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 this Agreement shall apply are:

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

(i) profits tax;

(ii) salaries tax; and

(iii) property tax;

whether or not charged under personal assessment; and

(b) in the case of Japan:

(i) the income tax;

(ii) the corporation tax; and

(iii) the local inhabitant taxes.

4. This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes referred to in paragraph 3, as well as any other taxes falling within paragraphs 1 and 2 which may be imposed in future. The competent authorities of the Contracting Parties shall notify each other of any significant changes that have been made in their taxation laws.

5. For the purposes of this Agreement, the terms "Japanese tax" and "Hong Kong Special Administrative Region tax" mean respectively the taxes imposed on behalf of Japan and the taxes imposed on behalf of the Hong Kong Special Administrative Region, and also include taxes imposed on behalf of a political subdivision or local authority of the respective Contracting Parties, as referred to in the preceding paragraphs of this Article.

Article 3
GENERAL DEFINITIONS

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

(a) the term "Hong Kong Special Administrative Region", when used in a geographical sense, means the land and sea comprised within the boundary of the Hong Kong Special Administrative Region of the People's Republic of China, including Hong Kong Island, Kowloon, the New Territories and the waters of Hong Kong, and any other place where the tax laws of the Hong Kong Special Administrative Region of the People's Republic of China apply;