

**TECHNICAL - DIRECT TAXATION**

**ST of Malaysia's DTAs with Albania, Bosnia & Herzegovina, Chile, China, Croatia, Denmark, Egypt, Finland, France, & Hong Kong & their modifications made by MLI**

The Inland Revenue Board of Malaysia (HASiL) has uploaded on its [website](#), the Synthesized Texts (ST) of Malaysia's Double Taxation Agreements (DTAs) with Albania, Bosnia and Herzegovina, Chile, China, Croatia, Denmark, Egypt, Finland, France, and Hong Kong and their modifications made by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) to have effect as set out in the table below.

ST of Malaysia's DTAs with:	Modifications made by MLI (in the ST) to have effect with respect to:	
	Withholding tax (WHT), where the event giving rise to WHT occurs on or after:	All other taxes levied with respect to taxable periods beginning on or after:
Albania	1 January 2022	1 December 2021
Bosnia & Herzegovina	1 January 2022	1 December 2021
Chile	1 January 2022	1 December 2021 (Malaysia) 1 January 2022 (Chile)
China	1 January 2023	1 March 2023
Croatia	1 January 2022	1 December 2021
Denmark	1 January 2022	1 December 2021 (Malaysia) 1 January 2022 (Denmark)
Egypt	1 January 2022	1 December 2021
Finland	1 January 2022	1 December 2021 (Malaysia) 1 January 2022 (Finland)
France	1 January 2022	1 December 2021
Hong Kong	1 January 2024 (Malaysia) 1 April 2023 (Hong Kong)	23 September 2023 (Malaysia) 1 April 2024 (Hong Kong)

References accessed from the HASiL website on 11 September 2023:

1. [ST of Malaysia-Albania DTA & Modification by MLI.](#)
2. [ST of Malaysia-Bosnia and Herzegovina DTA & Modification by MLI.](#)
3. [ST of Malaysia-Chile DTA & Modification by MLI.](#)
4. [ST of Malaysia-China DTA & Modification by MLI.](#)
5. [ST of Malaysia-Croatia DTA & Modification by MLI.](#)

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6. [ST of Malaysia-Denmark DTA & Modification by MLI.](#)
  7. [ST of Malaysia-Egypt DTA & Modification by MLI.](#)
  8. [ST of Malaysia-Finland DTA & Modification by MLI.](#)
  9. [ST of Malaysia-France DTA & Modification by MLI.](#)
  10. [ST of Malaysia-Hong Kong DTA & Modification by MLI.](#)

Members may refer to our [e-CTIM TECH-DT 30/2021](#) dated 4 March 2021 and HASiL's [website](#) for information on MLI.

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