

# 国家税务总局关于《实施税收协定相关措施以防止税基侵蚀和利润转移的多边公约》对我国生效并对部分税收协定开始适用的公告

## 国家税务总局公告 2022 年第 16 号

全文有效 成文日期:2022-8-1

《实施税收协定相关措施以防止税基侵蚀和利润转移的多边公约》（以下简称《公约》），由经济合作与发展组织受二十国集团委托牵头制订，旨在一揽子修订现行双边税收协定，落实与税收协定相关的税基侵蚀和利润转移（BEPS）行动计划成果建议。截至 2022 年 6 月 30 日，包括我国在内的 97 个国家或地区签署了《公约》。现将《公约》对我国生效并对部分税收协定开始适用有关事宜公告如下：

### 一、《公约》对我国生效情况

经国务院批准，我国于 2022 年 5 月 25 日向《公约》保存人经济合作与发展组织秘书长交存了《公约》核准书。根据《公约》第三十四条（生效）第二款的规定，《公约》将于 2022 年 9 月 1 日对我国生效。

### 二、《公约》对我国部分税收协定开始适用情况

截至 2022 年 6 月 30 日，根据税收协定缔约对方完成《公约》生效程序的情况，《公约》将适用于我国已签署的 47 个税收协定（详见附件），开始适用的时间根据《公约》第三十五条（开始适用）的规定确定。

《公约》文本及我国对《公约》作出保留和通知的清单已在国家税务总局网站发布。

特此公告。

附件：[适用税收协定目录](#)

国家税务总局

2022 年 8 月 1 日

Public Announcement by the State Administration of Taxation (the SAT)  
on the Entry-into-Force in China of the Multilateral Convention to  
Implement Tax Treaty-Related Measures to Prevent Base Erosion and  
Profit Shifting, and the Tax Treaties for Which the Entry-into-Effect  
Provision Shall Come into Operation  
Administrative Order No. 16 of the SAT  
Dated 1<sup>st</sup> August 2022

The objective for the creation of the Multilateral Convention to Implement Tax Treaty-Related Measures to Prevent Base Erosion and Profit Shifting (referred to as “the Convention” hereafter), which is prepared by the OECD under the mandate of the group of twenty (G20), is to amend the existing bilateral tax treaties across the board with a view to delivering the results following the implementation of the BEPS action plan. Up to 30<sup>th</sup> June 2022, 97 countries or jurisdictions have signed the Convention. The SAT hereby makes this public announcement for the entry-into-force of the Convention for China and the bilateral tax treaties for which the entry-into-effect provision shall come into operation as follows: -

1) The Entry into Force of the Convention

China deposited to the OECD Depository the Instrument of Ratification on the 25<sup>th</sup> day of May 2022, after the State Council had granted the approval. In accordance with article 34(2) of the Convention, the Convention shall enter into force for China on 1<sup>st</sup> day of September 2022.

2) The Tax Treaties for Which the Convention Comes into Operation

Up to 30<sup>th</sup> June 2022, the Convention shall apply to the 47 tax treaties (as per details in the annex) that have been concluded by China in accordance with the entry-into-effect provision of the Convention. The provisions in the article 35 of the Convention shall govern the commencement date of the aforesaid tax treaties.

The official texts of the Convention together with the notification listing the reservations and notifications that China has made and given have been posted in the website of the SAT.

This public notification is hereby given.

Annex:

list of tax treaties for which the Convention become operational

The State Administration of Taxation

Dated on 1<sup>st</sup> August 2022