



香港中華廠商聯合會

The Chinese Manufacturers' Association of Hong Kong

(一九三四年成立 Established in 1934)



14 August 2009

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Hon Paul CHAN, MH, JP
Chairman of Bills Committee on
Inland Revenue (Amendment) (No. 3) Bill 2009
Legislative Council
Legislative Council Building, 8 Jackson Road
Central, Hong Kong

Dear Mr. Chan,

CMA's Views on Inland Revenue (Amendment) (No. 3) Bill 2009

Thank you for the letter of 20 July 2009 addressed to our President Mr. Yin, inviting the Association to comment on the Inland Revenue (Amendment) (No.3) Bill 2009.

The Association supports the proposed amendment to the Inland Revenue Ordinance (Cap.112), which would enable Hong Kong to adopt the latest international standard for exchange of information (EoI) in a comprehensive avoidance of double taxation agreement (CDTA). We believe that this move would pave the way for Hong Kong to expand CDTA network on the one hand, and help to dispel negative perceptions on the transparency of our tax regime on the other, thus reinforcing the reputation of Hong Kong as an international financial centre.

We nevertheless would like to stress that in adopting a more liberal EoI article, the most prudent safeguards should be put in place, so as to ensure that an individual's right to privacy and confidentiality of the information exchanged could be duly protected. In this connection, we are pleased to note that the restrictions or requirements (in terms of scope of exchange, the usage of information, and domestic laws of the requesting party) as well as domestic and procedural safeguards as suggested in the Amendment are adequate to serve such purpose.

Should you have any query about the above, please feel free to contact me (Tel: 2542 8668) or our Senior Manager Mr. Hilson Yan (Tel: 2542 8631). Thank you.

Yours sincerely

Paul S W Leung

Chief Executive Officer

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