

**Subcommittee on the Three Orders Made under Section 49(1A) of  
the Inland Revenue Ordinance and Gazetted on 18 November 2011**

**Follow-up actions arising from the meeting on 5 December 2011**

1. The Administration is requested to advise –
  - (a) whether an authority in Hong Kong, to whom the information exchanged under a Comprehensive Agreements for Avoidance of Double Taxation (CDTA) may be disclosed, is allowed to disclose the information exchanged to its counterpart of a third jurisdiction, bearing in mind that there may be already in force a mutual cooperative agreement between the authority in Hong Kong and its counterpart of the third jurisdiction; and
  - (b) if the answer to (a) above is in the negative, whether this restriction under CDTAs would affect the effective enforcement of the relevant authorities (including the courts) in Hong Kong on tax related matters.
2. In the light of the observation of the legal adviser to the Subcommittee on the commencement provision of the three Orders, the Administration is requested to consider adopting a deferred commencement clause in the Orders, as in the Mutual Legal Assistance Criminal Matters Order and the Fugitive Offenders Order, to implement CDTAs so that the relevant authority will appoint a commencement date for each of the three Orders when the date of entry into force of the relevant CDTA is ascertained.