

**Subcommittee on the Three Orders Made under Section 49(1A) of the
Inland Revenue Ordinance and Gazetted on 4 October 2013**

**List of follow-up actions arising from the discussion
at the meeting on 6 November 2013**

In respect of the exchange of information ("EoI") mechanism under a comprehensive avoidance of double taxation agreement ("CDTA"), the Administration is requested to take the following actions:

- (a) To consider and provide written responses on members' suggestion of disclosing the name of the relevant CDTA pertaining to an EoI request in the formal notice issued by the Inland Revenue Department ("IRD") to the third party (i.e. the information holder who holds the relevant information or documents requested for exchange) so that the third party can take necessary actions with the relevant jurisdiction or tax authority to protect its own interests (e.g. claiming privilege against self-incrimination); and
- (b) To provide information on the legal and contractual obligations which bind IRD in disclosing information about the requesting jurisdictions or tax authorities in handling EoI requests.

Council Business Division 1
Legislative Council Secretariat
11 November 2013