

# **立法會**

## ***Legislative Council***

LC Paper No. CB(1)166/15-16

Ref: CB1/SS/12/14

### **Paper for the House Committee meeting on 20 November 2015**

### **Report of the Subcommittee on the Six Orders Made under Section 49(1A) of the Inland Revenue Ordinance and Gazetted on 2 October 2015**

#### **Purpose**

This paper reports on the deliberations of the Subcommittee on the Six Orders made under the Inland Revenue Ordinance (Cap.112) and gazetted on 2 October 2015 ("the Subcommittee") to implement the Tax Information Exchange Agreements ("TIEAs") entered between Hong Kong and Denmark, the Faroes, Greenland, Iceland, Norway and Sweden ("six Nordic jurisdictions") respectively.

#### **Background**

##### Tax information exchange

2. The Government of the Hong Kong Special Administrative Region ("HKSAR") is committed to delivering its international commitment to promoting tax transparency and has entered into comprehensive agreements for avoidance of double taxation ("CDTAs") and TIEAs with Hong Kong's trading and investment partners to enhance Hong Kong's position as an international business and financial centre. All CDTAs and TIEAs signed by Hong Kong embody a mechanism for exchange of tax information ("EoI") in compliance with the international standard as far as practicable. Different from a CDTA, a TIEA is a form of agreement for EoI which carries no double taxation<sup>1</sup> relief.

3. According to the Global Forum on Transparency and Exchange of Information for Tax Purposes ("Global Forum") of the Organization for Economic Cooperation and Development ("OECD"), a jurisdiction should make

---

<sup>1</sup> Double taxation is generally defined as the imposition of comparable taxes in more than one tax jurisdiction on the same taxpayer in respect of the same taxable income.

available both CDTA and TIEA as instruments for EoI with other jurisdictions. During a review of Hong Kong's compliance with the international EoI standard in 2010, the Global Forum recommended that Hong Kong should put in place a legal framework for entering into TIEAs with other jurisdictions, otherwise Hong Kong would run the risk of being labelled as an uncooperative tax jurisdiction. Against such backdrop, the Administration introduced the Inland Revenue (Amendment) Bill 2013 into the Legislative Council ("LegCo") in April 2013 to amend the Inland Revenue Ordinance (Cap. 112) ("IRO") to enable Hong Kong to enter into standalone TIEAs with other jurisdictions where necessary and enhance EoI arrangements in respect of tax types<sup>2</sup> and limitation on disclosure under CDTAs. The Bill was passed by LegCo at the meeting of 10 July 2013 and enacted as the Inland Revenue (Amendment) (No. 2) Ordinance 2013. The first TIEA was signed with the United States in March 2014 and came into force on 20 June 2014 upon completion of the internal procedures for entry into force on both sides.

### **The Six Orders gazetted on 2 October 2015**

4. The Chief Executive in Council has made the following six Orders ("the six Orders") under section 49(1A)<sup>3</sup> of IRO to give effect to the TIEAs entered into with the six Nordic jurisdictions ("the six TIEAs"):

- (a) Inland Revenue (Exchange of Information relating to Taxes) (Kingdom of Denmark) Order;
- (b) Inland Revenue (Exchange of Information relating to Taxes) (Faroes) Order;
- (c) Inland Revenue (Exchange of Information relating to Taxes) (Greenland) Order;
- (d) Inland Revenue (Exchange of Information relating to Taxes) (Iceland) Order;
- (e) Inland Revenue (Exchange of Information relating to Taxes) (Kingdom of Norway) Order; and
- (f) Inland Revenue (Exchange of Information relating to Taxes) (Kingdom of Sweden) Order.

5. The six Orders will come into operation on 4 December 2015. The six TIEAs signed with the respective six Nordic jurisdictions on 22 August 2014

---

<sup>2</sup> Following the enactment of the Inland Revenue (Amendment) (No. 2) Ordinance 2013, the coverage of tax type for the purposes of EoI under CDTAs/TIEAs has been relaxed to the effect that the EoI will no longer be restricted to income taxes or other taxes of a similar type.

<sup>3</sup> Under section 49(1A) of IRO, if the Chief Executive in Council by order declares that arrangements specified in the order have been made with the government of any territory outside Hong Kong, and that it is expedient that those arrangements should have effect, those arrangements shall have effect.

were the second batch of TIEAs concluded by Hong Kong with other jurisdictions.

### **The Subcommittee**

6. At the House Committee meeting held on 9 October 2015, Members agreed to form a subcommittee to study the six Orders. The membership list of the Subcommittee is in **Appendix I**.

7. Under the chairmanship of Hon Kenneth LEUNG, the Subcommittee held one meeting on 27 October 2015 with the Administration to examine the six Orders. To allow sufficient time for the Subcommittee to study the Orders, a resolution was passed at the Council meeting of 4 November 2015 to extend the period of scrutiny to 2 December 2015.

### **Deliberations of the Subcommittee**

8. The Subcommittee supports the six Orders. The deliberations of the Subcommittee are set out in the ensuing paragraphs.

#### Policy on exchange of tax information arrangements

9. The Subcommittee notes that it has been the Government's policy priority to conclude CDTAs with Hong Kong's trading and investment partners to minimize any incidence of double taxation in order to facilitate the flow of trade, investment and talent between Hong Kong and the jurisdictions of the relevant partners. Subcommittee members have enquired about the reasons for Hong Kong to sign a TIEA instead of a CDTA with the six Nordic jurisdictions.

10. The Administration has advised that while it remains the Government's policy priority to expand Hong Kong's network of CDTAs, according to the prevailing international standard, preference for a CDTA over a TIEA cannot be a reason for refusing to enter into an EoI agreement with the relevant partner. As the six Nordic jurisdictions have indicated no interest in pursuing CDTAs with Hong Kong despite the Administration's repeated persuasion, TIEA discussions were pursued instead, leading to the conclusion of the six TIEAs concerned. The Administration highlighted that Hong Kong would, as a business facilitation initiative, continue its efforts to expand the network of CDTAs with its trading and investment partners. The conclusion of TIEAs with the jurisdictions of the relevant partners does not rule out the possibility of pursuing CDTAs with individual jurisdictions later if they become interested. For Finland (not among the six Nordic jurisdictions covered by the present

exercise), CDTA negotiations are underway.

### Comparison between the six TIEAs and the OECD model TIEA

11. The Subcommittee notes that the provisions of the six TIEAs largely adopt the OECD 2002 version of TIEA model, except for certain modifications which are permissible under the commentary of the OECD model, to address the needs of either Hong Kong or the respective contracting parties. The Subcommittee has examined the major differences between the six TIEAs and the OECD model as set out in the comparison provided by the Administration in **Appendix II**. The major differences include (i) the Articles on "Tax Examination Abroad", "Other International Agreements or Arrangements" and "Depository's Functions" in the OECD model are not incorporated into the six TIEAs, (ii) the six TIEAs adopt a positive listing approach in setting out the taxes covered; and (iii) the six TIEAs have in place an additional requirement that the information exchanged preceding the date on which the TIEA has effect for the taxes covered by the TIEA has to be foreseeably relevant for a taxable period or taxable event following that date.

### Tax Examinations Abroad

12. The Subcommittee notes that while Article 6 ("Tax Examinations Abroad") of the OECD model agreement provides that a contracting party may allow representatives of the other contracting party to enter its territory to conduct tax examinations, such provision is not included in the six TIEAs under scrutiny. In view that the said arrangement has been provided for in the OECD model TIEA, the Chairman and Hon James TO have expressed concern whether the incorporation of Article 6 of the OECD model agreement into TIEAs and CDTAs is becoming an international trend.

13. According to the Administration, the OECD has made it clear that the decision of whether tax examinations abroad is to be allowed lies exclusively in the hands of the requested party. The provisions on tax examinations abroad are not mandatory under the standard of the Peer Review Group of the Global Forum, and the Administration is not aware of any development at the international level which seeks to turn acceptance of tax examinations abroad into a mandatory requirement. As a matter of policy and one of the safeguard measures, the HKSAR Government will not accede to any request for tax examinations abroad, i.e. representatives of one contracting party will not be permitted to conduct tax examinations in the territory of another contracting party. The position of not accepting tax examinations abroad has not prevented Hong Kong from expanding its CDTA network to cover 32 jurisdictions and signing altogether seven TIEAs over the years.

14. The Chairman has requested the Administration to provide more information on the operation of tax examinations abroad conducted in other jurisdictions when submitting to LegCo for scrutiny any similar orders for implementing TIEAs. Similar questions may also be raised during the scrutiny of the amendment bill for implementing automatic exchange of financial account information in tax matters in Hong Kong.

Official name of "the Faroes"

15. The Subcommittee notes that different descriptions (namely "the Government of the Faroes", "the Faroes", "the Faroe Islands" and "the Faeroe Islands") have been used in various legislations in the laws of Hong Kong to describe the same State<sup>4</sup>, Hon James TO has expressed concern whether the inconsistent usage of those descriptions would give rise to confusion and implementation problems.

16. The Administration has explained that the reference to "the Government of the Faroes" and the definition of "the Faroes" in the TIEA signed with the Faroes are provided and confirmed by the Government of the Faroes. The reference to "the Faroe Islands" in the definition of the term "Denmark" under the Inland Revenue (Exchange of Information relating to Taxes) (Kingdom of Denmark) Order is also officially provided and confirmed by the Government of the Kingdom of Denmark. According to the Administration, these formulations are in fact found in other TIEAs signed by the Faroes and Denmark with other jurisdictions. The Administration considers that the use of these descriptions in the TIEAs signed with Hong Kong would not give rise to any confusion and implementation problems. As regards the reference to "Faeroe Islands" (i.e. with an additional "e" in the English version) in the Schedule to the Arbitration (Parties to New York Convention) Order (Cap. 609A) which is under the purview of the Department of Justice ("DoJ"), the Administration has undertaken to bring the Subcommittee's observation on inconsistency to DoJ's attention.

---

<sup>4</sup> (a) The description "the Government of the Faroes" is used in section 3(1) of the Inland Revenue Ordinance (Cap. 112). The description "the Faroes" is used in the Inland Revenue (Exchange of Information relating to Taxes) (Faroes) Order (L.N. 184 of 2015 gazetted on 2 October 2015).

(b) The description "the Faroe Islands" is used in —

(i) Article 4-1(a) of the Inland Revenue (Exchange of Information relating to Taxes) (Kingdom of Denmark) Order (L.N. 183 of 2015 gazetted on 2 October 2015);

(ii) Article 2-(1)(c) of the Specification of Arrangements (Government of The Kingdom of Denmark) (Avoidance of Double Taxation on Income from Shipping Operation) Order (Cap. 112AW); and

(iii) the Schedule to Child Abduction and Custody (Parties to Convention) Order (Cap. 512A);

(c) The term "Faeroe Islands" is used in the Schedule to the Arbitration (Parties to New York Convention) Order (Cap. 609A).

### Competence of the Faroes and Greenland to enter into TIEAs

17. Given that the Kingdom of Denmark has sovereignty over the Faroes and Greenland, the Chairman and Hon James TO have raised concern whether the Faroes and Greenland have the constitutional status/legal capacity to enter into TIEAs on their own with the HKSAR Government.

18. The Administration has explained that the HKSAR Government has entered into separate TIEAs with Denmark, the Faroes and Greenland to govern the EoI arrangements relating to tax matters between Hong Kong and the respective jurisdictions. The TIEA between the Faroes and Hong Kong was concluded by the Government of the Faroes with the HKSAR Government on behalf of the Kingdom of Denmark "pursuant to the Act on the Conclusion of Agreements under International Law by the Government of the Faroes". For the TIEA between Greenland and Hong Kong, it was concluded by the Government of Greenland with the HKSAR Government on behalf of the Kingdom of Denmark "pursuant to the Act on Greenland Self Government".

19. According to the Administration, the Government of the Kingdom of Denmark is well aware of the two TIEAs with the Faroes and Greenland<sup>5</sup>. In fact, a clear marker has been included in the TIEA with the Kingdom of Denmark under the definition of the term "Denmark" that "the term does not comprise the Faroe Islands and Greenland", so that the TIEA with the Kingdom of Denmark will not overlap with the TIEAs with the Faroes and Greenland in terms of territorial coverage. Moreover, the Global Forum in its Peer Reviews on Denmark in 2013 has noted that, for tax purposes, the Faroes and Greenland are regarded as separate jurisdictions. So far, the Faroes and Greenland have each signed over 40 TIEAs with other tax jurisdictions, including Hong Kong.

### Confidentiality of information exchanged under TIEAs with the Faroes and Greenland

20. In view that the Kingdom of Denmark is the sovereign state of the Faroes and Greenland, the Chairman and Hon James TO have raised concern whether Hong Kong's tax information exchanged with the Faroes and Greenland would be disclosed to Denmark in the absence of a clear definition of the term "jurisdiction" in the Orders concerned. Members have enquired whether any domestic legislation or mechanism is in place to preclude such disclosure and safeguard the confidentiality of information exchanged under the TIEAs concerned.

---

<sup>5</sup> The TIEA between the Kingdom of Denmark and Hong Kong was discussed and concluded simultaneously with the TIEAs with the Faroes and Greenland.



21. The Administration has advised that same as the TIEAs signed with the other four Nordic jurisdictions, Article 7 relating to "Confidentiality" in the TIEAs with the Faroes and Greenland stipulates that (i) information exchanged under the TIEA concerned may be disclosed only to the prescribed scope of persons or authorities in the jurisdiction of the contracting party (which means the Faroes or Greenland, as the case may be); and (ii) such information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of Hong Kong, i.e. the Inland Revenue Department ("IRD"). As such, Article 7 of the respective TIEAs has provided sufficient safeguards against disclosure by the Faroes or Greenland, as the case may be, to another jurisdiction outside their respective jurisdictions, in the absence of IRD's express written consent. In any event, Hong Kong, as a contracting party, is entitled to terminate the TIEA concerned under the relevant article, should any non-compliance come to light.

#### Meaning of the term "jurisdiction" in TIEA and CDTA

22. The Subcommittee notes that no definition of the term "jurisdiction" is provided in the six Orders. In this connection, the Chairman has sought confirmation from the Administration that the term "jurisdiction" as used in any tax treaty or CDTA/TIEA based on the OECD model would only mean "tax jurisdiction" but not otherwise and that this interpretation has been applied with consistency. The Chairman has also enquired whether there are any International Tax Law cases where the term "jurisdiction" has been disputed.

23. According to the Administration, for each and every CDTA and TIEA signed by Hong Kong, the other contracting party is invariably a separate and distinct tax jurisdiction which has the jurisdiction to administer the taxes covered by the CDTA/TIEA and not taxes it does not administer. By being a tax jurisdiction, such contracting party shall have its applicable taxation laws, and is required to comply with and give effect to the terms of the CDTA/TIEA by legislative enactment or administrative measures. It is also required to designate its own competent authority (like IRD as in the case of Hong Kong) for the execution of the CDTA/TIEA and the conduct of exchange of information. On the basis of such an understanding, the contracting party to which the term "jurisdiction" pertains in the CDTA/TIEA involved is the "tax jurisdiction" which concluded the CDTA/TIEA, and not any other parties. The Administration has further advised that, insofar as international tax law cases involving the HKSAR Government are concerned, the Administration is not aware of any case where the term "jurisdiction" (in the context of a tax treaty) has been disputed.

### Provision of terms of request to the subject person

24. The Subcommittee notes that under section 5(1)(a) of the Inland Revenue (Disclosure of Information) Rules (Cap. 112 sub. leg. BI) ("the Disclosure Rules"), the Commissioner of Inland Revenue is only required to notify the person subject to the EoI request in writing of "the nature of the information requested" but not the terms of the request for information before any information is disclosed in response to a disclosure request. In light of the case of *The Minister of Finance v Bunge Limited* [2013] CA(BDA) 4 CIV where an order for mandamus was made by the Court of Appeal in Bermuda requiring the requested party to produce to the subject person so much of the request for information as is necessary (with redaction to exclude any sensitive material where necessary) to show that the statutory requirements for the request have been complied with, the Subcommittee has enquired about the applicability of that judgment (which is also made in a common law jurisdiction) to the laws of Hong Kong and the implications on the Disclosure Rules.

25. The Administration explains that Article 8 ("Confidentiality") of the OECD model agreement (adopted in TIEAs signed by Hong Kong) states as a basic proposition that any information received by a jurisdiction under such an agreement shall be treated as confidential, and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the contracting party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to the taxes covered by the agreement. Such persons or authorities shall use such information only for such purposes<sup>6</sup>.

26. The confidentiality rule under Article 8 cover not only the information exchanged but also letters issued by the competent authorities for the purpose of requesting information. Understandably, the requested authority can disclose the minimum information contained in a requesting authority's letter (but not the letter itself) necessary for the requested authority to be able to obtain or provide the requested information to the requesting authority, without frustrating the efforts of the requesting jurisdiction.

27. The Government's policy in this regard is to strike a balance between CDTA/TIEA partners' expectation in line with the international standard/practice and information holders' right to know, without unduly delaying effective EoI and compromising the practical operation of the EoI regime in Hong Kong. Against such policy backdrop, IRD is prepared to disclose the information of the requesting jurisdiction to the information holder concerned provided that such is agreeable to all interested parties.

---

<sup>6</sup> The information may be disclosed in public court proceedings or judicial decisions.



28. The Administration further points out that information will be exchanged under TIEAs only upon requests and the information sought should be foreseeably relevant to the administration and enforcement of domestic tax laws of the contracting parties. Under the statutory regime as set out in section 5 of the Disclosure Rules, IRD must give prior notification to the subject person before sending out the information to the requesting party, except under special circumstances, e.g. when all the known addresses of the subject person are inadequate for giving notification. The person will have the right to review the information and request amendments if the information is factually incorrect. These notification and review mechanisms are not commonly found in other jurisdictions (including Bermuda), and they offer additional and comprehensive protection to taxpayers in Hong Kong.

29. Regarding the applicability of the judgment in *The Minister of Finance v Bunge Limited* [2013] CA(BDA) 4 CIV to the laws of Hong Kong, the Administration explains that, under Article 84 of the Basic Law, the courts of the HKSAR may refer to precedents of other common law jurisdictions. While the possibility of that judgment being cited for reference in the judicial proceedings in Hong Kong cannot be ruled out, as a matter of general legal principle, the judgment made by the Court of Appeal in Bermuda would have no binding effect under Hong Kong laws.

#### Tax types covered

30. The Subcommittee has studied the tax types covered in the six TIEAs which are set out under Article 3 in the Schedule to each of the six Orders. Members note that the tax types in relation to Hong Kong are profits tax, salaries tax and property tax while those in relation to the Nordic jurisdictions include tax types such as taxes on dividends, royalties, capital gains, net wealth, inheritance, immovable property and consumption. In response to members' enquiry on the tax types covered in the six TIEAs, the Administration has advised that the scope set out in each of the six TIEAs takes into account the tax types available in the relevant contracting party, as well as the categories of taxes which may be covered as set out by the OECD.

31. As regards the Chairman's concern about the enforceability of items that are not covered by the Hong Kong tax regime such as the hydrocarbon tax and the tonnage tax in the TIEA with the Faroes, the Administration has advised that, under TIEAs, the requested party has no obligation to provide information which is neither held by its authorities nor in the possession or control of persons who are within its jurisdiction. Noting that "taxes on immovable property" is included in the tax types covered in relation to countries such as Denmark, the Faroes and Sweden, Hon James TO has enquired about the

reasons for not including "stamp duty" in the case of Hong Kong. The Administration has explained that "taxes on immovable property" in the countries concerned are more similar in nature to "property tax" (rather than stamp duty) in Hong Kong. Given that "stamp duty" is charged on documents of transactions of immovable properties and stocks that mostly take place in the home jurisdiction, the need for exchange of information on stamp duty with other jurisdictions would be minimal. As such, the inclusion of stamp duty is not necessary.

### **Recommendation**

32. The Subcommittee supports the six Orders. The Subcommittee and the Administration have not proposed any amendment to the six Orders.

### **Advice sought**

33. Members are invited to note the deliberations of the Subcommittee.

Council Business Division 1  
Legislative Council Secretariat  
19 November 2015

**Subcommittee on the Six Orders Made under Section 49(1A)  
of the Inland Revenue Ordinance and Gazetted on 2 October 2015**

**Membership List**

<b>Chairman</b>	Hon Kenneth LEUNG
<b>Members</b>	Hon James TO Kun-sun Hon SIN Chung-kai, SBS, JP  (Total : 3 members)
<b>Clerk</b>	Ms Annette LAM
<b>Legal Adviser</b>	Miss Carrie WONG

**Comparison between the six TIEAs with the Nordic jurisdictions and the OECD Model TIEA**

<b>Articles</b>	<b>OECD Model TIEA</b>	<b>Six TIEAs with the Nordic Jurisdictions</b>
<b>1. Object and Scope of the Agreement</b>	This article defines the scope of the Agreement, which is the provision of assistance through EoI that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by the Agreement, and foreseeably relevant to the determination, assessment and collection of such taxes, recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be treated as confidential in the manner provided in Article 8.	In general, the six TIEAs adopt the OECD model. Only the TIEA with Sweden contains one more paragraph which states that “this Agreement shall not affect the application in the Contracting Parties of the provisions on mutual legal assistance in criminal matters”. This is the practice of Sweden which is considered acceptable.
<b>2. Jurisdiction</b>	This Article addresses the jurisdictional scope of the Agreement. A requested party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons within its territorial jurisdiction.	All six TIEAs adopt the OECD model.
<b>3. Taxes Covered</b>	This Article intends to identify taxes with respect to which the Contracting Parties agree to exchange information in accordance with the provisions of the Agreement. Its scope is not restricted and a positive listing is not required.	To honour our earlier commitment to LegCo, we have adopted a positive listing approach in setting out the taxes covered by the six TIEAs. The tax types covered in each of the six TIEAs are set out in Annex G to the LegCo Brief.
<b>4. Definitions</b>	This Article contains the definitions of terms for purposes of the Agreement.	The six TIEAs contain all the definitions in the model, except the ones on “criminal laws” and “criminal tax matters”, which are not required because there are no differential treatments between criminal matters and other matters.

Articles	OECD Model TIEA	Six TIEAs with the Nordic Jurisdictions
<b>5. Exchange of Information Upon Request</b>	This Article provides the general rule that the Competent Authority of the requested party must provide information upon request for the purposes referred to in Article 1, clarifies that a Contracting Party will have to take action to obtain the information requested, and lists out the information the applicant party must provide to the requested party in order to demonstrate the foreseeable relevance of the information requested.	The six TIEAs adopt the OECD model. We have added paragraph 5 to state it clearly that information exchanged preceding the date on which the Agreement has effect for the taxes covered by the Agreement has to be foreseeably relevant for a taxable period or taxable event following that date. We have also added one more item to the list of information that the applicant party should provide to demonstrate the foreseeable relevance of the information requested.
<b>6. Tax Examinations Abroad</b>	This Article provides the arrangement for tax examinations abroad.	No such Article in the six TIEAs, because our policy does not allow for tax examinations abroad.
<b>7. Possibility of Declining a Request</b>	This Article identifies the situations in which a requested party is not required to obtain or provide information in response to a request.	This becomes Article 6 in the six TIEAs, which covers all the paragraphs in the OECD model.
<b>8. Confidentiality</b>	This Article intends to ensure that adequate protection is afforded to information received from another Contracting Party. Safeguards include: information received shall be treated as confidential, disclosure is only allowed to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the Agreement, information shall be used for tax purposes only, and no disclosure to third jurisdiction is allowed.	This becomes Article 7 in the six TIEAs, which in general adopts the OECD model.

Articles	OECD Model TIEA	Six TIEAs with the Nordic Jurisdictions
<b>9. Costs</b>	This Article provides that incidence of costs incurred in providing assistance shall be agreed by the Contracting Parties.	This becomes Article 8 in the six TIEAs. Given that it is our policy intention to charge the applicant party for extraordinary costs incurred while the requested party will bear the ordinary costs, we have crafted the Article accordingly to reflect such intention. This is allowable under the OECD model.
<b>10. Implementation Legislation</b>	This Article provides that the Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.	This becomes Article 9 in the six TIEAs, which adopts the OECD model.
<b>11. Language</b>	This Article provides the Competent Authorities of the Contracting Parties with the flexibility to agree on the language that will be used in making and responding to requests. This Article may not be required in a bilateral version.	This becomes Article 10 in the six TIEAs. We have included that English shall be used for requests for assistance and answers for clarity sake.
<b>12. Other International Agreements or Arrangements</b>	This Article intends to ensure that the applicant party is able to use the international instrument it deems most appropriate for obtaining necessary information. This Article may not be required in a bilateral version.	No such Article in the six TIEAs, because this article is not required in the bilateral context.
<b>13. Mutual Agreement Procedure</b>	This Article provides that Competent Authorities shall endeavor to resolve disputes by mutual agreement where difficulties or doubts arise regarding the implementation or interpretation of the Agreement.	This becomes Article 11 in the six TIEAs , which in general adopts the OECD model.
<b>14. Depositary's Functions</b>	This Article would be unnecessary in a bilateral version.	No such Article in the six TIEAs, because this is unnecessary in the bilateral context.



Articles	OECD Model TIEA	Six TIEAs with the Nordic Jurisdictions
<b>15. Entry into Force</b>	<p>This Article provides that the Agreement is subject to ratification, acceptance or approval by the Contracting Parties in accordance with their respective laws. Date of entry into force with respect to exchange of information for criminal tax matters is earlier than that for all other matters.</p>	<p>This becomes Article 12 in the six TIEAs. Under all these six TIEAs, each of the Contracting Parties shall notify the other in writing the completion of the procedures required by its law for bringing into force of the Agreement. All six TIEAs, except the one with Sweden, shall enter into force on the date of the later of these notifications. The one with Sweden will enter into force on the thirtieth day after receipt of the later of the notifications. This is the practice of Sweden which is considered acceptable.</p> <p>Also, there is no mention of criminal tax matters as we have no differential treatment between criminal tax matters and other matters with respect of time limit on disclosure.</p>
<b>16. Termination</b>	<p>This Article provides that termination becomes effective on the first day of the month following the expiration of a period of six months after the date of receipt of notice of termination.</p>	<p>This becomes Article 13 in the six TIEAs, which in general adopts the OECD model.</p>