

L.N. 165 of 2016

**Inland Revenue Ordinance (Amendment of Schedule 17E)
Notice 2016**

(Made by the Secretary for Financial Services and the Treasury under section 50J of the Inland Revenue Ordinance (Cap. 112))

1. Commencement

This Notice comes into operation on 31 December 2016.

2. Inland Revenue Ordinance amended

The Inland Revenue Ordinance (Cap. 112) is amended as set out in section 3.

3. Schedule 17E amended (reportable jurisdictions and participating jurisdictions)

(1) Schedule 17E, Part 1—

Repeal

“Column 1	Column 2
Reportable jurisdiction	Reporting year”

Substitute

“Column 1	Column 2
Reportable jurisdiction	Reporting year

Japan	2018
United Kingdom of Great Britain and Northern Ireland	2018”.

(2) Schedule 17E, Part 2, after the heading—

Add

“Albania, Republic of
Andorra, Principality of
Anguilla
Antigua and Barbuda
Argentina, Republic of
Aruba
Australia, Commonwealth of
Austria, Republic of
Bahamas, Commonwealth of the
Bahrain, Kingdom of
Barbados
Belgium, Kingdom of
Belize
Bermuda
Brazil, Federative Republic of
British Virgin Islands
Brunei Darussalam
Bulgaria, Republic of
Canada
Cayman Islands
Chile, Republic of
China, Mainland of
Colombia, Republic of
Cook Islands
Costa Rica, Republic of

Croatia, Republic of
Curacao, Country of
Cyprus, Republic of
Czech Republic
Denmark, Kingdom of
Dominica, Commonwealth of
Estonia, Republic of
Faroes
Finland, Republic of
French Republic
Germany, Federal Republic of
Ghana, Republic of
Gibraltar
Greenland
Grenada
Guernsey
Hellenic Republic (Greece)
Hungary, Republic of
Iceland, Republic of
India, Republic of
Indonesia, Republic of
Ireland
Isle of Man
Israel, State of
Italian Republic
Japan

Jersey
Korea, Republic of
Kuwait, State of
Latvia, Republic of
Lebanon, Republic of
Liechtenstein, Principality of
Lithuania, Republic of
Luxembourg, Grand Duchy of
Macao Special Administrative Region
Malaysia
Malta
Marshall Islands, Republic of the
Mauritius, Republic of
Monaco, Principality of
Montserrat
Nauru, Republic of
Netherlands, Kingdom of the
New Zealand
Niue
Norway, Kingdom of
Panama, Republic of
Poland, Republic of
Portuguese Republic
Qatar, State of
Romania
Russian Federation

Saint Kitts and Nevis, Federation of
Saint Lucia
Saint Vincent and the Grenadines
Samoa, Independent State of
San Marino, Republic of
Saudi Arabia, Kingdom of
Seychelles, Republic of
Singapore, Republic of
Sint Maarten
Slovak Republic
Slovenia, Republic of
South Africa, Republic of
Spain, Kingdom of
Sweden, Kingdom of
Swiss Confederation
Trinidad and Tobago, Republic of
Turkey, Republic of
Turks and Caicos Islands
United Arab Emirates
United Kingdom of Great Britain and Northern Ireland
United Mexican States
Uruguay, Oriental Republic of
Vanuatu, Republic of”.

K. C. CHAN
Secretary for Financial Services
and the Treasury

25 October 2016

Explanatory Note

This Notice amends Schedule 17E to the Inland Revenue Ordinance (Cap. 112) in relation to automatic exchange of financial account information in tax matters.

2. The Schedule is amended by—
 - (a) adding 2 jurisdictions to the list of reportable jurisdictions; and
 - (b) adding 100 jurisdictions to the list of participating jurisdictions.