

二零一八年七月三日  
討論文件

## 立法會財經事務委員會

### 《稅收徵管互助公約》適用於香港事宜的最新發展

#### 目的

本文件向委員簡介《稅收徵管互助公約》(「《公約》」)適用於香港事宜的最新發展。

#### 《公約》

2. 我們在本事務委員會於二零一七年六月五日和二零一八年一月八日舉行的會議上，向委員簡介政府擬把《公約》的適用範圍延伸至香港(請參閱立法會 CB(1)1030/16-17(08)號文件及 CB(1)402/17-18(03)號文件)。《公約》將有助香港有效履行在國際稅務合作方面的責任。

3. 《公約》由經濟合作與發展組織(「經合組織」)和歐洲委員會在一九八八年共同訂立，其後在二零一零年藉議定書修訂。《公約》提供多方平台，讓參與的稅務管轄區就評稅和收稅事宜商定一切可行的徵管合作安排，包括以各種方式交換資料。

4. 《公約》自二零一一年六月一日起開放予各國簽署，最新文本載於附件 A(只有英文版)。因應香港的要求，中央人民政府(「中央政府」)在二零一八年五月二十九日把《公約》的適用範圍延伸至香港。截至二零一八年六月十一日，共有 122 個稅務管轄區參與《公約》，當中有 17 個藉地域延伸身分加入(附件 B)。

#### 國際稅務合作

5. 近年來，國際稅務合作取得突破性的發展。經合組織在二零一四年提出稅務事宜自動交換財務帳戶資料(「自動交換資料」)安排，以及在二零一五年提出打擊侵蝕稅基及轉移利潤(「BEPS」)方案，以提升稅務透明度和打擊跨境逃稅活動。香港已承諾實施該兩項國際稅務合作措施。稅務管轄區之間為稅務目

的交換資料是該兩項措施的重要元素。

6. 由於國際社會交換稅務資料的範圍和網絡不斷擴大，香港已不再可能單憑現行的雙邊全面性避免雙重課稅協定(「全面性協定」)和稅務資料交換協定(「交換協定」)，按自動交換資料安排和 BEPS 措施的規定交換稅務資料。較切實可行的做法是通過《公約》實施這些措施，讓香港可獲得廣泛的交換資料網絡。

### 把《公約》的適用範圍延伸至香港

7. 為了就有關延伸安排提供法律依據，立法會在二零一八年二月二日通過《2018 年稅務(修訂)條例》，當中的條文賦權行政長官會同行政會議可藉命令宣布，香港與境外多於一個地區的政府訂立的稅務安排，或由中央政府訂立而適用於香港的稅務安排，在香港具有效力。

8. 中央政府就《公約》的適用範圍延伸至香港所作的聲明(「延伸聲明」)，已於二零一八年五月二十九日在經合組織登記。延伸聲明載有《公約》適用於香港的保留事項和聲明(附件 C)。根據該等保留事項和聲明，香港在追討稅款和稅務調查等方面，不會向其他稅務管轄區提供協助。該等保留事項和聲明由香港擬定，與我們在二零一八年一月八日隨立法會 CB(1)402/17-18(03)號文件通知本委員會的內容相同。為使《公約》在港生效的日期與香港承諾實施自動交換資料安排的時間一致，中央政府將於短期內就香港進行自動交換資料的生效日期作出單方面聲明並將之交存至經合組織。為了在香港實施《公約》及其相關聲明，行政長官會同行政會議須根據《稅務條例》(第 112 章)第 49(1A)條作出命令。在所需的立法和行政程序完成後，香港將可依據《公約》與其他稅務管轄區進行交換資料(包括自動交換資料安排)。

9. 香港已承諾在二零一八年九月與相關稅務管轄區，包括所有歐洲聯盟(「歐盟」)成員國，進行首輪自動交換資料。因此，**香港必須盡快實施《公約》**，以兌現本港所作出的承諾，並確保如期落實自動交換資料安排。否則，香港有可能被經合組織及／

或歐盟標籤為「不合作」稅務管轄區<sup>1</sup>，令本港國際金融中心的聲譽受損。

10. 《公約》將於二零一八年九月一日在香港生效。在中央政府為香港作出單方面聲明，以及行政長官會同行政會議作出命令（「《命令》」）在香港實施《公約》及其相關聲明後，我們會在二零一八年十月中立法會新會期開始時，把《命令》提交立法會進行先訂立後審議的程序。為使《命令》得以在二零一八年九月一日或之前生效，以便如期進行首輪自動交換資料，我們建議把**《命令》的刊憲日期定為生效日期**，而非按一貫做法，在附屬法例生效前給予整段為期 49 天的先訂立後審議期進行審議。鑑於這項事宜的情況特殊，我們懇請委員諒解有關特別安排實屬必要。

### 根據自動交換資料安排進行首輪資料交換

11. 在完成有關實施《公約》的立法工作之前，香港已為在二零一八年九月根據自動交換資料安排進行首輪交換作好準備。具體而言，申報財務機構<sup>2</sup>必須進行盡職審查程序，以識辨申報稅務管轄區（即《稅務條例》附表 17E 第 1 部指明，香港準備與其進行自動交換資料的 75 稅務管轄區）的稅務居民所持有的財務帳戶，並就該等帳戶收集所需資料，每年向稅務局申報。稅務局收到該等資料後會根據《公約》、全面性協定或交換協定與相關的自動交換資料夥伴交換資料。除了日本、韓國及英國外，我們已承諾在二零一八年九月與其他相關稅務管轄區進行首輪自動交換資料，有關交換將涵蓋二零一七年七月一日至十二月三十一日的資料<sup>3</sup>。

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<sup>1</sup> 經合組織和歐盟均十分重視各國如期落實自動交換資料安排和 BEPS 方案，並已各自根據稅務管轄區符合相關規定的情況，制訂「不合作」稅務管轄區名單。「不合作」稅務管轄區或會遭受抵制措施，其投資和營商吸引力會因而下降。抵制措施可能包括被其他稅務管轄區徵收預扣稅項，以及在計算須在當地應繳稅款時不獲扣減交易成本。

<sup>2</sup> 根據《稅務條例》第 50A(1)條，「財務機構」指「託管機構、存款機構、投資實體或指明保險公司」。該詞主要指銀行、證券公司、保險公司及投資基金。另一方面，「申報財務機構」一般指屬居於香港的財務機構或屬非居於香港的財務機構在香港的分支機構。

<sup>3</sup> 香港與日本及英國進行的首輪資料交換會涵蓋二零一七年一月一日至十二月三十一日的資料。與韓國進行的首輪交換會涵蓋二零一八年一月一日至十二月三十一日的資料。

12. 稅務局已設立專用平台，即「自動交換資料網站」，以便申報財務機構以電子方式提交通知和財務帳戶資料報表(「自動交換資料報表」)，就須申報帳戶的所需資料作出申報。稅務局至今已向約 1 600 家財務機構發出通知要求它們提交自動交換資料報表。截至二零一八年六月二日，已有超過 1 000 家財務機構提交報表。自動交換資料網站大致上運作暢順，而財務機構在使用該網站時並無困難。稅務局預計會在未來兩個月內收到餘下財務機構提交的自動交換資料報表。

13. 稅務局會在二零一八年九月透過經合組織設立共同傳送系統，與相關稅務管轄區交換從申報財務機構收集所得的財務帳戶資料。

### **徵詢意見**

14. 請委員察悉《公約》適用於香港事宜的最新發展以及我們的立法計劃。

**財經事務及庫務局**  
**庫務科**  
**二零一八年六月**

## Convention on Mutual Administrative Assistance in Tax Matters

Text amended by the provisions of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, which entered into force on 1<sup>st</sup> June 2011.

## **Preamble**

The member States of the Council of Europe and the member countries of the Organisation for Economic Co-operation and Development (OECD), signatories of this Convention,

Considering that the development of international movement of persons, capital, goods and services – although highly beneficial in itself – has increased the possibilities of tax avoidance and evasion and therefore requires increasing co-operation among tax authorities;

Welcoming the various efforts made in recent years to combat tax avoidance and tax evasion on an international level, whether bilaterally or multilaterally;

Considering that a co-ordinated effort between States is necessary in order to foster all forms of administrative assistance in matters concerning taxes of any kind whilst at the same time ensuring adequate protection of the rights of taxpayers;

Recognising that international co-operation can play an important part in facilitating the proper determination of tax liabilities and in helping the taxpayer to secure his rights;

Considering that fundamental principles entitling every person to have his rights and obligations determined in accordance with a proper legal procedure should be recognised as applying to tax matters in all States and that States should endeavour to protect the legitimate interests of taxpayers, including appropriate protection against discrimination and double taxation;

Convinced therefore that States should carry out measures or supply information, having regard to the necessity of protecting the confidentiality of information, and taking account of international instruments for the protection of privacy and flows of personal data;

Considering that a new co-operative environment has emerged and that it is desirable that a multilateral instrument is made available to allow the widest number of States to obtain the benefits of the new co-operative environment and at the same time implement the highest international standards of co-operation in the tax field;

Desiring to conclude a convention on mutual administrative assistance in tax matters,

Have agreed as follows:

## **Chapter I – Scope of the Convention**

### **Article 1 – Object of the Convention and persons covered**

- 1 The Parties shall, subject to the provisions of Chapter IV, provide administrative assistance to each other in tax matters. Such assistance may involve, where appropriate, measures taken by judicial bodies.
- 2 Such administrative assistance shall comprise:
  - a exchange of information, including simultaneous tax examinations and participation in tax examinations abroad;
  - b assistance in recovery, including measures of conservancy; and
  - c service of documents.
- 3 A Party shall provide administrative assistance whether the person affected is a resident or national of a Party or of any other State.

### **Article 2 – Taxes covered**

- 1 This Convention shall apply:
  - a to the following taxes:
    - i taxes on income or profits,
    - ii taxes on capital gains which are imposed separately from the tax on income or profits,
    - iii taxes on net wealth,imposed on behalf of a Party; and
  - b to the following taxes:
    - i taxes on income, profits, capital gains or net wealth which are imposed on behalf of political subdivisions or local authorities of a Party,
    - ii compulsory social security contributions payable to general government or to social security institutions established under public law, and
    - iii taxes in other categories, except customs duties, imposed on behalf of a Party, namely:
      - A. estate, inheritance or gift taxes,

- B. taxes on immovable property,
  - C. general consumption taxes, such as value added or sales taxes,
  - D. specific taxes on goods and services such as excise taxes,
  - E. taxes on the use or ownership of motor vehicles,
  - F. taxes on the use or ownership of movable property other than motor vehicles,
  - G. any other taxes;
- iv taxes in categories referred to in sub-paragraph iii. above which are imposed on behalf of political subdivisions or local authorities of a Party.
- 2 The existing taxes to which the Convention shall apply are listed in Annex A in the categories referred to in paragraph 1.
  - 3 The Parties shall notify the Secretary General of the Council of Europe or the Secretary General of OECD (hereinafter referred to as the “Depositaries”) of any change to be made to Annex A as a result of a modification of the list mentioned in paragraph 2. Such change shall take effect on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary.
  - 4 The Convention shall also apply, as from their adoption, to any identical or substantially similar taxes which are imposed in a Contracting State after the entry into force of the Convention in respect of that Party in addition to or in place of the existing taxes listed in Annex A and, in that event, the Party concerned shall notify one of the Depositaries of the adoption of the tax in question.

## **Chapter II – General definitions**

### **Article 3 – Definitions**

- 1 For the purposes of this Convention, unless the context otherwise requires:
  - a the terms “applicant State” and “requested State” mean respectively any Party applying for administrative assistance in tax matters and any Party requested to provide such assistance;
  - b the term “tax” means any tax or social security contribution to which the Convention applies pursuant to Article 2;
  - c the term “tax claim” means any amount of tax, as well as interest thereon, related administrative fines and costs incidental to recovery, which are owed and not yet paid;



- d the term “competent authority” means the persons and authorities listed in Annex B;
- e the term “nationals” in relation to a Party means:
  - i all individuals possessing the nationality of that Party, and
  - ii all legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in that Party.

For each Party that has made a declaration for that purpose, the terms used above will be understood as defined in Annex C.

- 2 As regards the application of the Convention by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that Party concerning the taxes covered by the Convention.
- 3 The Parties shall notify one of the Depositaries of any change to be made to Annexes B and C. Such change shall take effect on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary in question.

### **Chapter III – Forms of assistance**

#### **Section I – Exchange of information**

##### **Article 4 – General provision**

- 1 The Parties shall exchange any information, in particular as provided in this section, that is foreseeably relevant for the administration or enforcement of their domestic laws concerning the taxes covered by this Convention.
- 2 Deleted.
- 3 Any Party may, by a declaration addressed to one of the Depositaries, indicate that, according to its internal legislation, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7.

##### **Article 5 – Exchange of information on request**

- 1 At the request of the applicant State, the requested State shall provide the applicant State with any information referred to in Article 4 which concerns particular persons or transactions.
- 2 If the information available in the tax files of the requested State is not sufficient to enable it to comply with the request for information, that State shall take all relevant measures to provide the applicant State with the information requested.

## **Article 6 – Automatic exchange of information**

With respect to categories of cases and in accordance with procedures which they shall determine by mutual agreement, two or more Parties shall automatically exchange the information referred to in Article 4.

## **Article 7 – Spontaneous exchange of information**

- 1 A Party shall, without prior request, forward to another Party information of which it has knowledge in the following circumstances:
  - a the first-mentioned Party has grounds for supposing that there may be a loss of tax in the other Party;
  - b a person liable to tax obtains a reduction in or an exemption from tax in the first-mentioned Party which would give rise to an increase in tax or to liability to tax in the other Party;
  - c business dealings between a person liable to tax in a Party and a person liable to tax in another Party are conducted through one or more countries in such a way that a saving in tax may result in one or the other Party or in both;
  - d a Party has grounds for supposing that a saving of tax may result from artificial transfers of profits within groups of enterprises;
  - e information forwarded to the first-mentioned Party by the other Party has enabled information to be obtained which may be relevant in assessing liability to tax in the latter Party.
- 2 Each Party shall take such measures and implement such procedures as are necessary to ensure that information described in paragraph 1 will be made available for transmission to another Party.

## **Article 8 – Simultaneous tax examinations**

- 1 At the request of one of them, two or more Parties shall consult together for the purposes of determining cases and procedures for simultaneous tax examinations. Each Party involved shall decide whether or not it wishes to participate in a particular simultaneous tax examination.
- 2 For the purposes of this Convention, a simultaneous tax examination means an arrangement between two or more Parties to examine simultaneously, each in its own territory, the tax affairs of a person or persons in which they have a common or related interest, with a view to exchanging any relevant information which they so obtain.

## **Article 9 – Tax examinations abroad**

- 1 At the request of the competent authority of the applicant State, the competent authority of the requested State may allow representatives of the competent authority of the applicant State to be present at the appropriate part of a tax examination in the requested State.
- 2 If the request is acceded to, the competent authority of the requested State shall, as soon as possible, notify the competent authority of the applicant State about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the requested State for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested State.
- 3 A Party may inform one of the Depositaries of its intention not to accept, as a general rule, such requests as are referred to in paragraph 1. Such a declaration may be made or withdrawn at any time.

## **Article 10 – Conflicting information**

If a Party receives from another Party information about a person's tax affairs which appears to it to conflict with information in its possession, it shall so advise the Party which has provided the information.

## **Section II - Assistance in recovery**

### **Article 11 – Recovery of tax claims**

- 1 At the request of the applicant State, the requested State shall, subject to the provisions of Articles 14 and 15, take the necessary steps to recover tax claims of the first-mentioned State as if they were its own tax claims.
- 2 The provision of paragraph 1 shall apply only to tax claims which form the subject of an instrument permitting their enforcement in the applicant State and, unless otherwise agreed between the Parties concerned, which are not contested.

However, where the claim is against a person who is not a resident of the applicant State, paragraph 1 shall only apply, unless otherwise agreed between the Parties concerned, where the claim may no longer be contested.

- 3 The obligation to provide assistance in the recovery of tax claims concerning a deceased person or his estate, is limited to the value of the estate or of the property acquired by each beneficiary of the estate, according to whether the claim is to be recovered from the estate or from the beneficiaries thereof.

### **Article 12 – Measures of conservancy**

At the request of the applicant State, the requested State shall, with a view to the recovery of an amount of tax, take measures of conservancy even if the claim is contested or is not yet the subject of an instrument permitting enforcement.

### **Article 13 – Documents accompanying the request**

- 1 The request for administrative assistance under this section shall be accompanied by:
  - a a declaration that the tax claim concerns a tax covered by the Convention and, in the case of recovery that, subject to paragraph 2 of Article 11, the tax claim is not or may not be contested,
  - b an official copy of the instrument permitting enforcement in the applicant State, and
  - c any other document required for recovery or measures of conservancy.
- 2 The instrument permitting enforcement in the applicant State shall, where appropriate and in accordance with the provisions in force in the requested State, be accepted, recognised, supplemented or replaced as soon as possible after the date of the receipt of the request for assistance, by an instrument permitting enforcement in the latter State.

### **Article 14 – Time limits**

- 1 Questions concerning any period beyond which a tax claim cannot be enforced shall be governed by the law of the applicant State. The request for assistance shall give particulars concerning that period.
- 2 Acts of recovery carried out by the requested State in pursuance of a request for assistance, which, according to the laws of that State, would have the effect of suspending or interrupting the period mentioned in paragraph 1, shall also have this effect under the laws of the applicant State. The requested State shall inform the applicant State about such acts.
- 3 In any case, the requested State is not obliged to comply with a request for assistance which is submitted after a period of 15 years from the date of the original instrument permitting enforcement.

### **Article 15 – Priority**

The tax claim in the recovery of which assistance is provided shall not have in the requested State any priority specially accorded to the tax claims of that State even if the recovery procedure used is the one applicable to its own tax claims.

### **Article 16 – Deferral of payment**

The requested State may allow deferral of payment or payment by instalments if its laws or administrative practice permit it to do so in similar circumstances, but shall first inform the applicant State.

### **Section III – Service of documents**

#### **Article 17 – Service of documents**

- 1 At the request of the applicant State, the requested State shall serve upon the addressee documents, including those relating to judicial decisions, which emanate from the applicant State and which relate to a tax covered by this Convention.
- 2 The requested State shall effect service of documents:
  - a by a method prescribed by its domestic laws for the service of documents of a substantially similar nature;
  - b to the extent possible, by a particular method requested by the applicant State or the closest to such method available under its own laws.
- 3 A Party may effect service of documents directly through the post on a person within the territory of another Party.
- 4 Nothing in the Convention shall be construed as invalidating any service of documents by a Party in accordance with its laws.
- 5 When a document is served in accordance with this article, it need not be accompanied by a translation. However, where it is satisfied that the addressee cannot understand the language of the document, the requested State shall arrange to have it translated into or a summary drafted in its or one of its official languages. Alternatively, it may ask the applicant State to have the document either translated into or accompanied by a summary in one of the official languages of the requested State, the Council of Europe or the OECD.

### **Chapter IV – Provisions relating to all forms of assistance**

#### **Article 18 – Information to be provided by the applicant State**

- 1 A request for assistance shall indicate where appropriate:
  - a the authority or agency which initiated the request made by the competent authority;
  - b the name, address, or any other particulars assisting in the identification of the person in respect of whom the request is made;
  - c in the case of a request for information, the form in which the applicant State wishes the information to be supplied in order to meet its needs;
  - d in the case of a request for assistance in recovery or measures of conservancy, the nature of the tax claim, the components of the tax claim and the assets from which the tax claim may be recovered;

- e in the case of a request for service of documents, the nature and the subject of the document to be served;
  - f whether it is in conformity with the law and administrative practice of the applicant State and whether it is justified in the light of the requirements of Article 21.2.g.
- 2 As soon as any other information relevant to the request for assistance comes to its knowledge, the applicant State shall forward it to the requested State.

#### **Article 19 – Deleted**

#### **Article 20 – Response to the request for assistance**

- 1 If the request for assistance is complied with, the requested State shall inform the applicant State of the action taken and of the result of the assistance as soon as possible.
- 2 If the request is declined, the requested State shall inform the applicant State of that decision and the reason for it as soon as possible.
- 3 If, with respect to a request for information, the applicant State has specified the form in which it wishes the information to be supplied and the requested State is in a position to do so, the requested State shall supply it in the form requested.

#### **Article 21 – Protection of persons and limits to the obligation to provide assistance**

- 1 Nothing in this Convention shall affect the rights and safeguards secured to persons by the laws or administrative practice of the requested State.
- 2 Except in the case of Article 14, the provisions of this Convention shall not be construed so as to impose on the requested State the obligation:
- a to carry out measures at variance with its own laws or administrative practice or the laws or administrative practice of the applicant State;
  - b to carry out measures which would be contrary to public policy (*ordre public*);
  - c to supply information which is not obtainable under its own laws or its administrative practice or under the laws of the applicant State or its administrative practice;
  - d to supply information which would disclose any trade, business, industrial, commercial or professional secret, or trade process, or information the disclosure of which would be contrary to public policy (*ordre public*);
  - e to provide administrative assistance if and insofar as it considers the taxation in the applicant State to be contrary to generally accepted taxation principles or to the provisions of a convention for the avoidance of double taxation, or of any other convention which the requested State has concluded with the applicant State;

- f to provide administrative assistance for the purpose of administering or enforcing a provision of the tax law of the applicant State, or any requirement connected therewith, which discriminates against a national of the requested State as compared with a national of the applicant State in the same circumstances;
  - g to provide administrative assistance if the applicant State has not pursued all reasonable measures available under its laws or administrative practice, except where recourse to such measures would give rise to disproportionate difficulty;
  - h to provide assistance in recovery in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the applicant State.
- 3 If information is requested by the applicant State in accordance with this Convention, the requested State shall use its information gathering measures to obtain the requested information, even though the requested State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations contained in this Convention, but in no case shall such limitations, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because it has no domestic interest in such information.
- 4 In no case shall the provisions of this Convention, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

## **Article 22 – Secrecy**

- 1 Any information obtained by a Party under this Convention shall be treated as secret and protected in the same manner as information obtained under the domestic law of that Party and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Party as required under its domestic law.
- 2 Such information shall in any case be disclosed only to persons or authorities (including courts and administrative or supervisory bodies) concerned with the assessment, collection or recovery of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, taxes of that Party, or the oversight of the above. Only the persons or authorities mentioned above may use the information and then only for such purposes. They may, notwithstanding the provisions of paragraph 1, disclose it in public court proceedings or in judicial decisions relating to such taxes.

- 3 If a Party has made a reservation provided for in sub-paragraph a. of paragraph 1 of Article 30, any other Party obtaining information from that Party shall not use it for the purpose of a tax in a category subject to the reservation. Similarly, the Party making such a reservation shall not use information obtained under this Convention for the purpose of a tax in a category subject to the reservation.
- 4 Notwithstanding the provisions of paragraphs 1, 2 and 3, information received by a Party may be used for other purposes when such information may be used for such other purposes under the laws of the supplying Party and the competent authority of that Party authorises such use. Information provided by a Party to another Party may be transmitted by the latter to a third Party, subject to prior authorisation by the competent authority of the first-mentioned Party.

### **Article 23 – Proceedings**

- 1 Proceedings relating to measures taken under this Convention by the requested State shall be brought only before the appropriate body of that State.
- 2 Proceedings relating to measures taken under this Convention by the applicant State, in particular those which, in the field of recovery, concern the existence or the amount of the tax claim or the instrument permitting its enforcement, shall be brought only before the appropriate body of that State. If such proceedings are brought, the applicant State shall inform the requested State which shall suspend the procedure pending the decision of the body in question. However, the requested State shall, if asked by the applicant State, take measures of conservancy to safeguard recovery. The requested State can also be informed of such proceedings by any interested person. Upon receipt of such information the requested State shall consult on the matter, if necessary, with the applicant State.
- 3 As soon as a final decision in the proceedings has been given, the requested State or the applicant State, as the case may be, shall notify the other State of the decision and the implications which it has for the request for assistance.

## **Chapter V – Special provisions**

### **Article 24 – Implementation of the Convention**

- 1 The Parties shall communicate with each other for the implementation of this Convention through their respective competent authorities. The competent authorities may communicate directly for this purpose and may authorise subordinate authorities to act on their behalf. The competent authorities of two or more Parties may mutually agree on the mode of application of the Convention among themselves.
- 2 Where the requested State considers that the application of this Convention in a particular case would have serious and undesirable consequences, the competent authorities of the requested and of the applicant State shall consult each other and endeavour to resolve the situation by mutual agreement.



- 3 A co-ordinating body composed of representatives of the competent authorities of the Parties shall monitor the implementation and development of this Convention, under the aegis of the OECD. To that end, the co-ordinating body shall recommend any action likely to further the general aims of the Convention. In particular it shall act as a forum for the study of new methods and procedures to increase international co-operation in tax matters and, where appropriate, it may recommend revisions or amendments to the Convention. States which have signed but not yet ratified, accepted or approved the Convention are entitled to be represented at the meetings of the co-ordinating body as observers.
- 4 A Party may ask the co-ordinating body to furnish opinions on the interpretation of the provisions of the Convention.
- 5 Where difficulties or doubts arise between two or more Parties regarding the implementation or interpretation of the Convention, the competent authorities of those Parties shall endeavour to resolve the matter by mutual agreement. The agreement shall be communicated to the co-ordinating body.
- 6 The Secretary General of OECD shall inform the Parties, and the Signatory States which have not yet ratified, accepted or approved the Convention, of opinions furnished by the co-ordinating body according to the provisions of paragraph 4 above and of mutual agreements reached under paragraph 5 above.

#### **Article 25 – Language**

Requests for assistance and answers thereto shall be drawn up in one of the official languages of the OECD and of the Council of Europe or in any other language agreed bilaterally between the Contracting States concerned.

#### **Article 26 – Costs**

Unless otherwise agreed bilaterally by the Parties concerned:

- a ordinary costs incurred in providing assistance shall be borne by the requested State;
- b extraordinary costs incurred in providing assistance shall be borne by the applicant State.

### **Chapter VI – Final provisions**

#### **Article 27 – Other international agreements or arrangements**

- 1 The possibilities of assistance provided by this Convention do not limit, nor are they limited by, those contained in existing or future international agreements or other arrangements between the Parties concerned or other instruments which relate to co-operation in tax matters.

- 2 Notwithstanding paragraph 1, those Parties which are member States of the European Union can apply, in their mutual relations, the possibilities of assistance provided for by the Convention in so far as they allow a wider co-operation than the possibilities offered by the applicable European Union rules.

#### **Article 28 – Signature and entry into force of the Convention**

- 1 This Convention shall be open for signature by the member States of the Council of Europe and the member countries of OECD. It is subject to ratification, acceptance or approval. Instruments of ratification, acceptance or approval shall be deposited with one of the Depositaries.
- 2 This Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date on which five States have expressed their consent to be bound by the Convention in accordance with the provisions of paragraph 1.
- 3 In respect of any member State of the Council of Europe or any member country of OECD which subsequently expresses its consent to be bound by it, the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of the deposit of the instrument of ratification, acceptance or approval.
- 4 Any member State of the Council of Europe or any member country of OECD which becomes a Party to the Convention after the entry into force of the Protocol amending this Convention, opened for signature on 27<sup>th</sup> May 2010 (the “2010 Protocol”), shall be a Party to the Convention as amended by that Protocol, unless they express a different intention in a written communication to one of the Depositaries.
- 5 After the entry into force of the 2010 Protocol, any State which is not a member of the Council of Europe or of the OECD may request to be invited to sign and ratify this Convention as amended by the 2010 Protocol. Any request to this effect shall be addressed to one of the Depositaries, who shall transmit it to the Parties. The Depositary shall also inform the Committee of Ministers of the Council of Europe and the OECD Council. The decision to invite States which so request to become Party to this Convention shall be taken by consensus by the Parties to the Convention through the co-ordinating body. In respect of any State ratifying the Convention as amended by the 2010 Protocol in accordance with this paragraph, this Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of ratification with one of the Depositaries.
- 6 The provisions of this Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party. Any two or more Parties may mutually agree that the Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to earlier taxable periods or charges to tax.

- 7 Notwithstanding paragraph 6, for tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party, the provisions of this Convention, as amended by the 2010 Protocol, shall have effect from the date of entry into force in respect of a Party in relation to earlier taxable periods or charges to tax.

#### **Article 29 – Territorial application of the Convention**

- 1 Each State may, at the time of signature, or when depositing its instrument of ratification, acceptance or approval, specify the territory or territories to which this Convention shall apply.
- 2 Any State may, at any later date, by a declaration addressed to one of the Depositaries, extend the application of this Convention to any other territory specified in the declaration. In respect of such territory the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of receipt of such declaration by the Depositary.
- 3 Any declaration made under either of the two preceding paragraphs may, in respect of any territory specified in such declaration, be withdrawn by a notification addressed to one of the Depositaries. The withdrawal shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary.

#### **Article 30 – Reservations**

- 1 Any State may, at the time of signature or when depositing its instrument of ratification, acceptance or approval or at any later date, declare that it reserves the right:
- a not to provide any form of assistance in relation to the taxes of other Parties in any of the categories listed in sub-paragraph b. of paragraph 1 of Article 2, provided that it has not included any domestic tax in that category under Annex A of the Convention;
  - b not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes or only for taxes in one or more of the categories listed in paragraph 1 of Article 2;
  - c not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of that State or, where a reservation has previously been made under sub-paragraph a. or b. above, at the date of withdrawal of such a reservation in relation to taxes in the category in question;
  - d not to provide assistance in the service of documents for all taxes or only for taxes in one or more of the categories listed in paragraph 1 of Article 2;

- e not to permit the service of documents through the post as provided for in paragraph 3 of Article 17;
  - f to apply paragraph 7 of Article 28 exclusively for administrative assistance related to taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party.
- 2 No other reservation may be made.
- 3 After the entry into force of the Convention in respect of a Party, that Party may make one or more of the reservations listed in paragraph 1 which it did not make at the time of ratification, acceptance or approval. Such reservations shall enter into force on the first day of the month following the expiration of a period of three months after the date of receipt of the reservation by one of the Depositaries.
- 4 Any Party which has made a reservation under paragraphs 1 and 3 may wholly or partly withdraw it by means of a notification addressed to one of the Depositaries. The withdrawal shall take effect on the date of receipt of such notification by the Depositary in question.
- 5 A Party which has made a reservation in respect of a provision of this Convention may not require the application of that provision by any other Party; it may, however, if its reservation is partial, require the application of that provision insofar as it has itself accepted it.

#### **Article 31 – Denunciation**

- 1 Any Party may, at any time, denounce this Convention by means of a notification addressed to one of the Depositaries.
- 2 Such denunciation shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of the notification by the Depositary.
- 3 Any Party which denounces the Convention shall remain bound by the provisions of Article 22 for as long as it retains in its possession any documents or information obtained under the Convention.

#### **Article 32 – Depositaries and their functions**

- 1 The Depositary with whom an act, notification or communication has been accomplished, shall notify the member States of the Council of Europe and the member countries of OECD and any Party to this Convention of:
- a any signature;

- b the deposit of any instrument of ratification, acceptance or approval;
  - c any date of entry into force of this Convention in accordance with the provisions of Articles 28 and 29;
  - d any declaration made in pursuance of the provisions of paragraph 3 of Article 4 or paragraph 3 of Article 9 and the withdrawal of any such declaration;
  - e any reservation made in pursuance of the provisions of Article 30 and the withdrawal of any reservation effected in pursuance of the provisions of paragraph 4 of Article 30;
  - f any notification received in pursuance of the provisions of paragraph 3 or 4 of Article 2, paragraph 3 of Article 3, Article 29 or paragraph 1 of Article 31;
  - g any other act, notification or communication relating to this Convention.
- 2 The Depositary receiving a communication or making a notification in pursuance of the provisions of paragraph 1 shall inform immediately the other Depositary thereof.

In witness whereof the undersigned, being duly authorised thereto, have signed the Convention.

Established by the Depositaries the 1<sup>st</sup> day of June 2011 pursuant to Article X.4 of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, in English and French, both texts being equally authentic, in two copies of which one shall be deposited in the archives of each Depositary. The Depositaries shall transmit a certified copy to each Party to the Convention as amended by the Protocol and to each State entitled to become a party.

參與《稅收徵管互助公約》的稅務管轄區

(截至二零一八年六月十一日)

- |                          |                         |                             |
|--------------------------|-------------------------|-----------------------------|
| 1. 阿爾巴尼亞                 | 41. 格魯吉亞                | 82. 瑙魯                      |
| 2. 安道爾                   | 42. 德國                  | 83. 荷蘭                      |
| 3. 安圭拉 <sup>#</sup>      | 43. 迦納                  | 84. 新西蘭                     |
| 4. 阿根廷                   | 44. 直布羅陀 <sup>#</sup>   | 85. 尼日利亞                    |
| 5. 亞美尼亞                  | 45. 希臘                  | 86. 紐埃                      |
| 6. 阿魯巴 <sup>#</sup>      | 46. 格陵蘭 <sup>#</sup>    | 87. 挪威                      |
| 7. 澳大利亞                  | 47. 格林納達                | 88. 巴基斯坦                    |
| 8. 奧地利                   | 48. 危地馬拉                | 89. 巴拿馬                     |
| 9. 阿塞拜疆                  | 49. 根西島 <sup>#</sup>    | 90. 巴拉圭                     |
| 10. 巴哈馬                  | 50. 香港 <sup>#</sup>     | 91. 秘魯                      |
| 11. 巴林                   | 51. 匈牙利                 | 92. 菲律賓                     |
| 12. 巴巴多斯                 | 52. 冰島                  | 93. 波蘭                      |
| 13. 比利時                  | 53. 印度                  | 94. 葡萄牙                     |
| 14. 伯利茲                  | 54. 印度尼西亞               | 95. 卡塔爾                     |
| 15. 百慕達 <sup>#</sup>     | 55. 愛爾蘭                 | 96. 羅馬尼亞                    |
| 16. 巴西                   | 56. 萌島 <sup>#</sup>     | 97. 俄羅斯                     |
| 17. 英屬維爾京群島 <sup>#</sup> | 57. 以色列                 | 98. 聖基茨和尼維斯                 |
| 18. 文萊達魯薩蘭國              | 58. 意大利                 | 99. 聖盧西亞                    |
| 19. 保加利亞                 | 59. 牙買加                 | 100. 聖文森特和格林納丁斯             |
| 20. 布基納法索                | 60. 日本                  | 101. 薩摩亞                    |
| 21. 喀麥隆                  | 61. 澤西島 <sup>#</sup>    | 102. 聖馬力諾                   |
| 22. 加拿大                  | 62. 哈薩克斯坦               | 103. 沙特阿拉伯                  |
| 23. 開曼群島 <sup>#</sup>    | 63. 肯尼亞                 | 104. 塞內加爾                   |
| 24. 智利                   | 64. 韓國                  | 105. 塞舌爾                    |
| 25. 中華人民共和國              | 65. 科威特                 | 106. 新加坡                    |
| 26. 哥倫比亞                 | 66. 拉脫維亞                | 107. 聖馬丁島 <sup>#</sup>      |
| 27. 庫克群島                 | 67. 黎巴嫩                 | 108. 斯洛伐克共和國                |
| 28. 哥斯達黎加                | 68. 利比里亞                | 109. 斯洛文尼亞                  |
| 29. 克羅地亞                 | 69. 列支敦士登               | 110. 南非                     |
| 30. 庫拉索 <sup>#</sup>     | 70. 立陶宛                 | 111. 西班牙                    |
| 31. 塞浦路斯                 | 71. 盧森堡                 | 112. 瑞典                     |
| 32. 捷克共和國                | 72. 澳門 <sup>#</sup>     | 113. 瑞士                     |
| 33. 丹麥                   | 73. 馬來西亞                | 114. 突尼西亞                   |
| 34. 多米尼加共和國              | 74. 馬爾他                 | 115. 土耳其                    |
| 35. 薩爾瓦多                 | 75. 馬紹爾群島               | 116. 特克斯和凱科斯群島 <sup>#</sup> |
| 36. 愛沙尼亞                 | 76. 毛利求斯                | 117. 烏干達                    |
| 37. 法羅群島 <sup>#</sup>    | 77. 墨西哥                 | 118. 烏克蘭                    |
| 38. 芬蘭                   | 78. 摩爾多瓦                | 119. 阿拉伯聯合酋長國               |
| 39. 法國                   | 79. 摩納哥                 | 120. 英國                     |
| 40. 加蓬                   | 80. 蒙特塞拉特島 <sup>#</sup> | 121. 美國                     |
|                          | 81. 摩洛哥                 | 122. 烏拉圭                    |

<sup>#</sup>藉地域延伸身分加入

**中央人民政府根據《稅收徵管互助公約》所作  
適用於香港的保留事項和聲明一覽表**

	保留事項／聲明	目的
1.	按照《中華人民共和國香港特別行政區基本法》，中華人民共和國政府決定依據《公約》第 29 條第 2 款，《公約》適用於香港特別行政區(「香港特區」)。	聲明《公約》適用於香港。
2.	中華人民共和國依據《公約》第 30 條第 1.b、1.d 及 1.e 款所作的三項保留，均適用於香港特區。	作出保留，訂明香港不會依據《公約》協助(a)追討稅收申索／罰款；(b)送達文件；以及(c)透過郵遞方式送達文件。
3.	中華人民共和國依據《公約》第 30 條第 1.a 款所作的保留，以及根據《公約》第 2 條第 1 款、第 3 條第 1.d 款及第 4 條第 3 款所作的三項聲明，均不適用於香港特區。	訂明中央人民政府所作的相關保留和聲明不適用於香港。
4.	依據《公約》第 30 條第 1.a 款，香港特區不就《公約》第 2 條第 1.b 款所列的其他各方的任何類別的稅項，提供任何形式的協助。	作出保留，訂明香港只會就《公約》所訂的基本稅種(即第 2 條第 1.a 款所列者)提供協助。
5.	依據《公約》第 30 條第 1.c 款，凡《公約》於某日就香港特區生效，如稅收申索在該日已存在，或(如有關乎有關類別的稅項的保留依據《公約》第 30 條第 1.a 或 1.b 款作出)在該項保留被撤回當日已存在，香港特區不就該等稅收申索提供協助。	作出保留，訂明就《公約》在香港生效當日已存在的稅收申索，或就第 30 條第 1.a 或 1.b 款所作保留撤銷當日已存在的稅收申索，香港不會提供協助。

	保留事項／聲明	目的
6.	<p>依據《公約》第 30 條第 1.f 款，凡《公約》於某年就香港特區生效，香港特區只將《公約》第 28 條第 7 款，應用於該年之前的第三個年份的 1 月 1 日當日或之後開始的課稅期所關乎的行政協助，或(如沒有課稅期)只將第 28 條第 7 款，應用於該年之前的第三個年份的 1 月 1 日或之後產生的徵稅行為所關乎的行政協助。</p>	<p>作出保留，訂明關於涉及根據請求方刑事法例可予檢控的蓄意行為的稅務事宜，香港保留權利不會就《公約》在香港生效當年之前的第三個年份的一月一日前(基於《公約》於二零一八年在香港生效，即在二零一五年一月一日前)產生的徵稅行為，提供任何協助。</p>
7.	<p>依據《公約》第 2 條第 1 款，《公約》適用於根據香港特區法律徵收的、由其稅務機關管理的以下稅項－</p> <p><i>第 2 條第 1.a.i 款：</i></p> <ul style="list-style-type: none"> <li>- 利得稅；</li> <li>- 薪俸稅；及</li> <li>- 物業稅。</li> </ul>	<p>就《公約》適用於香港的稅種作出聲明。</p>
8.	<p>依據《公約》第 3 條第 1.d 款，香港特區的主管當局，是香港特區政府的稅務局局長或其授權代表。</p>	<p>就香港主管當局的定義作出聲明。</p>
9.	<p>就《公約》適用於香港特區而言，《公約》第 3 條第 1.e 款所提述者是何任何擁有香港特區居留權的人，或在香港特區成立為法團或以其他方式組成的人。</p>	<p>依據全面性避免雙重課稅協定通常採用的擬訂方式，就香港「國民」的定義作出聲明。</p>
10.	<p>依據《公約》第 4 條第 3 款，在遵照《公約》第 5 條將關於香港特區居民或國民的任何資料傳送予另一方之前，香港特區可通知該居民或國民。</p>	<p>聲明當依據《公約》處理交換資料請求時，香港在向締約另一方傳送涉及香港居民或國民的資料前，可通知該居民或國民。</p>
11.	<p>依據《公約》第 9 條第 3 款，香港特區的行事常規是不會接受《公約》第 9 條第 1 款提述的請求。</p>	<p>聲明香港一般不會接受境外稅務調查的請求。</p>