

Subcommittee on Two Orders Made under Section 49(1A) of the Inland Revenue Ordinance and Gazetted on 4 October 2019

List of follow-up actions arising from the discussion at the meeting on 25 October 2019

In respect of the Comprehensive Avoidance of Double Taxation Agreement signed between Hong Kong and the Kingdom of Cambodia ("the Cambodia CDTA"), the Administration is requested to:

- (a) consult the Joint Liaison Committee on Taxation and relevant stakeholders, including the American Chamber of Commerce in Hong Kong, on the Cambodia CDTA, in particular whether any provisions in the CDTA will contravene the United States' Cambodia Democracy Act of 2019 as raised in the two submissions from a member of the public (i.e. LC Paper Nos. CB(2)1974/18-19(01) and CB(1)43/19-20(02)), and report the views received to the Subcommittee; and
- (b) provide, if any, information or comments of the business and professional sectors, such as the "Big Four" accounting firms, on the Cambodia CDTA.

Council Business Division 1
Legislative Council Secretariat
1 November 2019