

**Response to Comments  
made by Mr John Tso Kai-chi**

It is up to the parties engaged in electronic transactions to decide whether a physical document is needed to acknowledge receipt or completion of the transaction. We do not consider that this matter should be stipulated by legislation.

The Electronic Transactions Bill is applicable to various types of legal documents except those on the exclusion list in Schedule 1 of the Bill and other exclusions to be made by virtue of other clauses of the Bill. In drawing up such exclusions, we have taken/will take into account relevant factors, such as the solemnity of the transactions involved, the need for secondary authentication, and other practical, operational considerations.