

**Bills Committee on
Inland Revenue (Amendment) (No. 3) Bill 2009**

Follow-up to issues raised at the second meeting on 8 October 2009

1. To address the concerns expressed by members and deputations on the safeguards to protect an individual's right to privacy and confidentiality of the information exchanged in adopting the 2004 version of the Organization for Economic Cooperation and Development Model Tax Convention Exchange of Information (EoI) article, the Administration was requested to provide the following information:
 - (a) A paper setting out details of the restrictions or requirements imposed on the scope of exchange and usage of the information exchanged to be incorporated in provisions of comprehensive avoidance of double taxation agreements;
 - (b) A paper containing the proposed rules to be made under section 49(6) of the Inland Revenue Ordinance (Cap. 112) which would be put in place as domestic safeguards; and
 - (c) The draft Departmental Interpretation and Practice Note, setting out the procedural safeguards that the Inland Revenue Department must adopt in processing EoI requests.
2. To facilitate the Bills Committee's consideration of the submissions made by various organizations, the Administration was requested to provide written responses to the views in the submissions, as listed in the summary prepared by the Secretariat.