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財經事務及庫務局  
(庫務科)  
香港下亞厘畢道  
中區政府合署



FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
(The Treasury Branch)  
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來函檔號 Your Ref. : LS/S/2/10-11

29 October 2010

Mr Timothy Tso  
Assistant Legal Adviser  
Legal Service Division  
Legislative Council Secretariat  
Legislative Council Building  
8 Jackson Road  
Central, Hong Kong

Dear Mr Tso,

**Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion  
with respect to Taxes on Income and Capital Gains) (United Kingdom of  
Great Britain and Northern Ireland) Order  
(L.N. 126 of 2010)**

Thank you for your letter of 27 October 2010 on the captioned Order.

According to paragraph 4(c) of the Protocol to the Agreement, the United Kingdom (UK) competent authority may disclose the information exchanged to the Information Commissioner, the Adjudicator and the Parliamentary Ombudsman and their staff in the investigation of complaints against the administrative actions of Her Majesty's Revenue and Customs (HMRC).

During the negotiations, the UK side explained that the Information Commissioner, the Adjudicator and the Parliamentary Ombudsman would need to examine the tax information relating to the relevant taxpayer in the course of

their investigation of any complaint against the HMRC. We considered the UK's request justifiable and therefore accepted it.

Yours sincerely,



( Ms Shirley Kwan )  
for Secretary for Financial Services  
and the Treasury

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