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FINANCIAL SERVICES AND
THE TREASURY BUREAU
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17 May 2011

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) (New Zealand) Order
(L.N. 67 of 2011)**

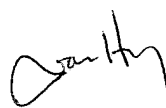
Thank you for your letter of 16 May 2011 on the captioned Order.

As undertaken at LegCo during scrutiny of the Inland Revenue (Amendment) Ordinance 2010, as a safeguard to taxpayers, we sought the agreement of the New Zealand side during the negotiations that the information exchanged would only be disclosed to the tax authorities and would not be released to their oversight body. In accepting our proposal, the New Zealand delegates explained that the Office of the Ombudsmen would need to examine the tax information relating to the relevant taxpayer in the course of their investigation on any complaint against the New Zealand Inland Revenue Department.

We considered this a justifiable request and therefore accepted the New Zealand's proposal to include in paragraph 4(b) of the Protocol to the Agreement that the New Zealand competent authority may disclose the

information exchanged to the Office of the Ombudsmen in the investigation of complaints against the administrative actions of the New Zealand Inland Revenue Department. Similar arrangement has been made in the Agreement between Hong Kong and the United Kingdom.

Yours sincerely,



(Ms Joan Hung)

for Secretary for Financial Services
and the Treasury

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