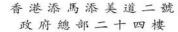
財經事務及庫務局





FINANCIAL SERVICES AND THE TREASURY BUREAU

24/F, Central Government Offices, 2 Tim Mei Avenue, Tamar Hong Kong

電話號碼 Tel. No. : 2810 2370 傳真號碼 Fax No. : 2179 5848 來函檔號 Your Ref. : CB1/SS/12/14

本函檔號 Our Ref.:

2 November 2015

Ms Annette Lam Clerk to Subcommittee Legislative Council Secretariat Legislative Council Complex 1 Legislative Council Road Central, Hong Kong

Dear Ms Lam,

Subcommittee on the Six Orders Made under Section 49(1A) of the Inland Revenue Ordinance and Gazetted on 2 October 2015

Follow-up to the meeting on 27 October 2015

I refer to your letter this morning. Regarding the question raised in the letter, insofar as international tax law cases involving the HKSAR Government are concerned, we are not aware of any case where the term "Jurisdiction" (in the context of a tax treaty) has been disputed.

Yours sincerely,

(Gary Poon)

for Secretary for Financial Services and the Treasury

c.c. Commissioner of Inland Revenue (Attn: Ms Mabel MEI)

Department of Justice (Attn: Ms Alice CHOY) Department of Justice (Attn: Ms Carmen CHU)