

財經事務及庫務局

香港添馬添美道二號  
政府總部二十四樓



**FINANCIAL SERVICES AND THE  
TREASURY BUREAU**

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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)