



中華人民共和國香港特別行政區  
Hong Kong Special Administrative Region of the People's Republic of China



立法會秘書處 法律事務部  
LEGAL SERVICE DIVISION  
LEGISLATIVE COUNCIL SECRETARIAT

來函檔號 YOUR REF : TsyB R 183/800-1-1/10/0 (C)  
本函檔號 OUR REF : LS/S/42/14-15  
電話 TELEPHONE : 3919 3507

傳真 FAX : 2877 5029  
電郵 E-MAIL : cwong@legco.gov.hk

By Fax (2179 5848)  
5 October 2015

Mr Gary POON  
Prin AS for Financial Services & the Treasury  
(Treasury)(R)  
Financial Services and the Treasury Bureau  
The Treasury Branch  
24/F, Central Government Offices  
2 Tim Mei Avenue, Tamar  
Hong Kong

Dear Mr POON,

**Six Orders Made under Section 49(1A) of the Inland Revenue Ordinance  
and Gazetted on 2 October 2015 (L.N. 183 to L.N. 188)**

We are scrutinizing the above Orders. To enable us to advise members properly, we should be grateful if you would clarify the following matters:

L.N. 183 to L.N. 188

According to paragraph 5 of the Legislative Council Brief (File Ref: TsyB R 183/800-1-1/10/0 (C)) issued by the Financial Services and the Treasury Bureau dated 30 September 2015, "Hong Kong adopts the OECD 2002 version of TIEA model in pursuing TIEAs with other jurisdictions, except for certain modifications to address local needs, which are permissible under the commentary of the OECD model". Please let us have a comparison between each of the six TIEAs and the said OECD TIEA model highlighting the relevant modifications.

L.N. 184

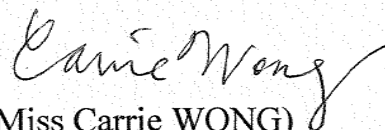
By L.N. 184, the arrangements specified in section 3(1) of the Inland Revenue Ordinance (Cap. 112) have been made with "the Government of the Faroes". It is noted that "the Faroes" has been described differently as –

- (a) "the Faroe Islands" –
  - (i) in Article 4-1(a) of the Inland Revenue (Exchange of Information relating to Taxes) (Kingdom of Denmark) Order (L.N. 183);
  - (ii) in Article 2(1)(c) of the Specification of Arrangements (Government of The Kingdom of Denmark) (Avoidance of Double Taxation on Income from Shipping Operation) Order (Cap. 112AW); and
  - (iii) in the Schedule to Child Abduction and Custody (Parties to Convention) Order (Cap. 512A);
- (b) "Faeroe Islands" in the Schedule to the Arbitration (Parties to New York Convention) Order (Cap. 609A).

Please confirm the official or full name of the country concerned, and advise whether it is necessary to bring in consistency in the description of the name of country concerned in the laws of Hong Kong. As you will appreciate, it is not uncommon for users of the Bilingual Laws Information System to look up a relevant provision by conducting a keyword search in the electronic database established by the Department of Justice, and it is important for identification purpose that the same description for the same country is used in the laws of Hong Kong consistently throughout.

As there will be a House Committee on 9 October 2015 during which members will decide whether a subcommittee should be formed to study the captioned Orders in details, please let us have your reply in both English and Chinese by noon, 7 October 2015.

Yours sincerely,



(Miss Carrie WONG)  
Assistant Legal Adviser