

立法會參考資料摘要

《稅務條例》
(第 112 章)

《稅務(稅項資料交換)(丹麥王國)令》

《稅務(稅項資料交換)(法羅羣島)令》

《稅務(稅項資料交換)(格陵蘭)令》

《稅務(稅項資料交換)(冰島)令》

《稅務(稅項資料交換)(挪威王國)令》

《稅務(稅項資料交換)(瑞典王國)令》

引言

在二零一五年九月二十二日的會議上，行政會議建議，行政長官指令根據《稅務條例》(第 112 章)(《條例》)第 49(1A)條的規定，作出下列六項命令：

A (a) 《稅務(稅項資料交換)(丹麥王國)令》(見附件 A)；

B (b) 《稅務(稅項資料交換)(法羅羣島)令》(見附件 B)；

C (c) 《稅務(稅項資料交換)(格陵蘭)令》(見附件 C)；

D (d) 《稅務(稅項資料交換)(冰島)令》(見附件 D)；

E (e) 《稅務(稅項資料交換)(挪威王國)令》(見附件 E)；以及

F (f) 《稅務(稅項資料交換)(瑞典王國)令》(見附件 F)。

該六項命令旨在實施香港特別行政區分別與丹麥、法羅羣島、格陵蘭、冰島、挪威及瑞典所簽訂的稅務資料交換協定(交換協定)。該六份交換協定在二零一四年八月二十二日簽訂。

理據

資料交換安排的政策

2. 一直以來，政府的首要政策是與香港的貿易和投資伙伴簽訂全面性避免雙重課稅協定(全面性協定)，從而促進香港與世界各地之間的貿易、投資及人才互通，並提升香港的國際商業和金融中心地位。截至二零一五年九月中，香港已簽訂 32 份全面性協定¹。同時，香港致力履行其提升稅務透明度的國際義務。因此，在切實可行的情況下，所有簽訂的全面性協定均載有符合國際標準的資料交換機制。

3. 根據經濟合作與發展組織(經合組織)稅務透明化及有效交換資料全球論壇(全球論壇)，一個稅務管轄區須同時備有全面性協定和交換協定這兩種資料交換工具。交換協定是一種並不提供雙重課稅寬免的稅務資料交換協議。全球論壇早前在評估香港是否符合資料交換的國際標準時，曾建議香港應制訂法律框架，讓香港可與其他稅務管轄區簽訂交換協定，否則香港便可能會被視為不合作的稅務管轄區。鑑於上述情況，我們於二零一三年四月向立法會提交了相關法律修訂建議，並於二零一三年七月制定了《2013 年稅務(修訂)(第 2 號)條例》，讓香港可在有需要時可與其他稅務管轄區簽訂交換協定。

4. 儘管我們的首要政策仍然是擴展香港的全面性協定網絡，然而根據現時的國際標準，屬意簽訂全面性協定而非交換協定不能構成拒絕簽訂資料交換協定的理由。因此，儘管我們已多次游說一些稅務管轄區與香港簽訂全面性協定，但由於他們表示在現階段沒有興趣與香港推展全面性協定，因應部分稅務管轄區的要求，我們已與他們開展交換協定的商討。北歐六個稅務管轄區便是其中的例子。儘管我們與這些稅務管轄區簽訂交換協定，作為方便營商的措施，香港會繼續致力擴展與其貿易和投資伙伴的全面性協定網絡。與某些稅務管轄區簽訂交換協定，並不排除我們日後與他們當中任何有興趣的稅務管轄區推展全面性協定的可能。

¹ 我們的 32 個全面性協定伙伴包括比利時(2003)、泰國(2005)、中國內地(2006)、盧森堡(2007)、越南(2008)、文萊、荷蘭、印尼、匈牙利、科威特、奧地利、英國、愛爾蘭、列支敦士登、法國、日本、新西蘭(2010)、葡萄牙、西班牙、捷克共和國、瑞士、馬耳他(2011)、澤西島、馬來西亞、墨西哥、加拿大(2012)、意大利、根西島、卡塔爾(2013)、韓國、南非及阿拉伯聯合酋長國(2014)。(註：括號內標示相關全面性協定簽訂的年份。)

與北歐稅務管轄區所簽訂的六份交換協定的要點

5. 在與其他稅務管轄區商討簽訂交換協定時，香港採用經合組織二零零二年交換協定的範本，並因應本地需要作出若干變動，而這些變動為經合組織範本的註釋所容許。有關與北歐稅務管轄區所簽訂的六份交換協定的要點詳列於下文各段。

6. 至於稅項種類方面，在《2013 年稅務(修訂)(第 2 號)條例》實施後，我們已放寬全面性協定/交換協定下資料交換安排的稅種涵蓋範圍，使資料交換不只限於入息稅²或其他相類稅種。具體來說，我們因應立法會所提出的意見，在與北歐稅務管轄區所簽訂的六份協定內，均以正面載列的方式列出所涵蓋的稅種。該六份交換協定各自涵蓋的稅種見附件 G。

7. 儘管與北歐稅務管轄區所簽訂的六份交換協定所涵蓋的稅項種類好像比我們大部分已簽訂的全面性協定的為多，然而我們認為就資料交換目的所請求的資料應與我們以前向全面性協定伙伴提供的大致一樣，尤其是擁有人和銀行資料，以及會計和交易記錄。

8. 事實上，交換協定的資料交換機制與全面性協定現有的機制完全相同。交換協定伙伴如希望透過交換協定的資料交換機制從香港獲取資料，須向香港的主管當局(即稅務局)提出資料交換請求。當稅務局收到資料交換請求後，會參照北歐稅務管轄區所提供的詳情，並根據與其簽訂的交換協定及《稅務(資料披露)規則》(第 112 章附屬法例 BI)所訂明的條款，以審視所要求的資料是否可預見相關。如有關請求未能符合有關條件，稅務局將不會答允該資料交換請求。即使稅務局根據一項有效的資料交換請求行使其搜集資料的權力，要求某人提供相關資料，該人並沒有責任為著資料交換目的而向稅務局提供按《條例》無須予以備存或超出法定備存時限的資料。

9. 為保障納稅人的私隱和所交換的資料能予以保密，政府曾向立法會承諾，會就日後簽訂的交換協定採取與全面性協定同樣高度縝密的保障措施。而當我們把落實交換協定的附屬法例提交立法會進行先訂立後審議的立法程序時，我們會指出有關協定與該等保障措施有何不同之處(如有的話)。與北歐稅務管轄區所簽訂的六份交換協定均已採納該等保障措施，有關措施包括：

- (a) 我們只在接獲請求後交換資料，不會自動或自發交換資料；

² 入息稅指那些向納稅人(即個人或實體)徵收的稅項，而該稅項會因應納稅人的收入或盈利而改變，例如就營業利潤、工作所得的入息、租金入息、資本增值、利息、特許權使用費、股息及退休金而徵收的稅項。

- (b) 所索取的資料應為可預見與協定伙伴的稅務法律的施行或執行相關的資料，即不得作打探性質的資料交換請求；
- (c) 在有關交換協定生效前所產生的資料可進行交換，但必須在審視過協定伙伴在資料交換請求所提供的詳情後，認為有關請求符合可預見相關的標準，而所要求的資料是關乎於有關協定實施以後的任何期間，就施加的稅項所施行有關協定的條文，或施行或執行協定伙伴的稅務法律；
- (d) 交換協定伙伴所獲取的資料應予保密；
- (e) 所獲取的資料只可向與資料交換範圍所涵蓋稅項的評估、徵收、執法、檢控或上訴的裁決有關的人士或當局(包括法院及行政機關)披露，但不可向其監管當局披露，除非締約伙伴提出充分理由，以及在有關的交換協定或議定書正面載列該等監管當局，始作別論；
- (f) 所索取的資料不得向第三司法管轄區披露；
- (g) 在一些情況下沒有責任提供資料，例如資料會披露貿易、業務、工業、商業或專業秘密或貿易程序，或根據請求方的法律無法就施行或執行其稅務法律目的而取得的資料，包括有關資料屬法律專業特權涵蓋範圍等；以及
- (h) 我們不會答允任何就海外稅務調查的請求，即締約一方的代表不會獲批准到另一締約方的地域內進行稅務調查。

10. 至於處理資料交換請求的成本方面，與北歐稅務管轄區所簽訂的六份交換協定訂明，被請求方會承擔就回應資料交換請求提供協助所產生的一般成本，請求方須承擔所產生的非一般費用(如有的話)，例如由第三方就進行研究而收取的費用、聘用專家、傳譯員或翻譯員的成本、資料交換請求涉及的訟費，以及索取書面供詞及證供的成本。

法理依據

11. 根據《條例》第 49(1A)條的規定，行政長官會同行政會議可藉命令宣布，已與香港以外地區的政府訂立安排，而該等安排的生效是屬於有利的。根據有關命令，即使任何成文法則另有規定，該等安排對根據《條例》徵收的稅項仍屬有效；及就該等安排中規定須披露關乎該地區的稅項資料的條文而言，該等安排須對作為該條文標的之該等地區的稅項有效。根據《條例》第 49(1B)(b)條，可在《條例》第 49(1A)條所指的命令中指明就香港或有關地區的法律所施加的任何稅項而交換資料的安排。

其他方案

12. 由行政長官會同行政會議根據《條例》第 49(1A)條作出命令，是實施與上述六個北歐稅務管轄區所簽訂的六份交換協定的唯一方法。除此之外，沒有其他方案。

與北歐稅務管轄區有關的六項命令

13. 上文第 1 段所述六項命令各自在其第 2 條宣布，已訂立第 3 條所訂明的資料交換安排，而該等安排的生效是屬於有利的。該六項命令各自在其第 3 條均述明，有關安排是各項命令的第一至十三條所述的安排。有關協定條文各自載於該六項命令的附表。

立法程序時間表

14. 立法程序時間表如下 –

刊登憲報日期	二零一五年十月二日
提交立法會日期	二零一五年十月十四日
命令生效日期	二零一五年十二月四日

建議的影響

H 15. 建議對財政、經濟及公務員會有影響，詳情見附件 H。建議符合《基本法》，包括有關人權的條文。建議不會影響《條例》現有條文及其附屬法例的約束力。建議對生產力、環境、可持續發展、家庭或性別議題均沒有影響。

公眾諮詢

16. 我們一直有知會商界和專業界別關於與六個北歐稅務管轄區商討交換協定一事。他們普遍認同，鑑於提升稅務透明度的國際趨勢，香港有需要簽訂有關交換協定。

宣傳

17. 二零一四年八月二十二日與北歐稅務管轄區簽訂六份交換協定時，我們已發出新聞稿。我們會安排發言人回答傳媒和公眾查詢。

背景

18. 與六個北歐稅務管轄區訂立的協定，是香港與其他稅務管轄區訂立的第二批交換協定。第一份交換協定是在二零一四年三月與美國簽訂的，雙方完成使協定生效的內部程序後，協定已在二零一四年六月二十日生效。

查詢

19. 如對本摘要有任何查詢，請聯絡財經事務及庫務局首席助理秘書長(庫務)潘偉榮先生(電話：2810 2370)。

財經事務及庫務局
二零一五年九月三十日

立法會參考資料摘要

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附件

附件 A 《稅務(稅項資料交換)(丹麥王國)令》

附件 B 《稅務(稅項資料交換)(法羅羣島)令》

附件 C 《稅務(稅項資料交換)(格陵蘭)令》

附件 D 《稅務(稅項資料交換)(冰島)令》

附件 E 《稅務(稅項資料交換)(挪威王國)令》

附件 F 《稅務(稅項資料交換)(瑞典王國)令》

附件 G 與北歐稅務管轄區所簽訂的六份交換協定所涵蓋的稅項種類

附件 H 建議對財政、經濟及公務員的影響

《稅務(稅項資料交換)(丹麥王國)令》

第1條

1

《稅務(稅項資料交換)(丹麥王國)令》

(由行政長官會同行政會議根據《稅務條例》(第 112 章)第 49(1A)條作出)

1. 生效日期

本命令自 2015 年 12 月 4 日起實施。

2. 根據第 49(1A)條作出的宣布

為施行本條例第 49(1A)條，現宣布 —

- (a) 已與丹麥王國政府訂立第 3(1)條指明的安排；而
- (b) 該等安排的生效是屬於有利的。

3. 指明的安排

- (1) 為第 2(a)條的目的而指明的安排，是載於在 2014 年 8 月 22 日在巴黎以英文一式兩份簽訂的、名為“Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Kingdom of Denmark for the Exchange of Information relating to Tax Matters”的協定(在本命令中，該協定的中文譯名為“《中華人民共和國香港特別行政區政府與丹麥王國政府關於稅項資料交換的協定》”)的第一至十三條的安排。
- (2) 第(1)款提述的協定條文的英文文本，載錄於附表；其中文譯本亦於附表列明。

附表

《稅務(稅項資料交換)(丹麥王國)令》

2

附表

[第 3 條]

Articles 1 to 13 of the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Kingdom of Denmark for the Exchange of Information relating to Tax Matters

Article 1**Object and Scope of the Agreement**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the internal laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 7. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2**Jurisdiction**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its jurisdiction.

Article 3

Taxes Covered

1. The taxes to which this Agreement applies are:

(a) in the case of the Hong Kong Special Administrative Region,

(i) profits tax;

(ii) salaries tax; and

(iii) property tax;

whether or not charged under personal assessment;

(b) in the case of Denmark,

(i) taxes on income and capital gains;

(ii) taxes on net wealth; and

(iii) taxes in other categories, except customs duties, namely:

— estate, inheritance or gift taxes;

— consumption taxes;

- taxes on immovable or movable property; and
- taxes on goods and services.

2. This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:

(a) (i) the term "Hong Kong Special Administrative Region" means any place where the tax laws of the Hong Kong Special Administrative Region of the People's Republic of China apply;

(ii) the term "Denmark" means the Kingdom of Denmark including any area outside the territorial sea of Denmark which in accordance with international law has been or may hereafter be designated under Danish laws as an area within which Denmark may exercise sovereign rights with respect to the exploration and exploitation of the natural resources of the sea-bed or its subsoil and the superjacent waters and with respect to other activities for

- the exploration and economic exploitation of the area; the term does not comprise the Faroe Islands and Greenland;
- (b) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
 - (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (d) the term “competent authority” means
 - (i) in the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative;
 - (ii) in Denmark, the Minister for Taxation or his authorised representative;
 - (e) the term “Contracting Party” means the Hong Kong Special Administrative Region or Denmark as the context requires;
 - (f) the term “information” means any fact, statement or record in any form whatever;

- (g) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
 - (h) the term “person” includes an individual, a company and any other body of persons;
 - (i) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
 - (j) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
 - (k) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
 - (l) the term “requested Party” means the Contracting Party requested to provide information;
 - (m) the term “applicant Party” means the Contracting Party requesting information;
 - (n) the term “tax” means any tax to which the Agreement applies.
2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time

under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 5

Exchange of Information Upon Request

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.
2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.
3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its internal laws, in the form of depositions of witnesses and authenticated copies of original records.
4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1, have the authority to obtain and provide upon request:

- (a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;
- (b) information regarding the ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.
- 5. The requested Party shall disclose any information that precedes the date on which this Agreement has effect for the taxes covered by the Agreement, insofar the information is foreseeably relevant for a taxable period or taxable event following that date.
- 6. The competent authority of the applicant Party shall provide the following information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:
 - (a) the identity of the person under examination or investigation;
 - (b) the tax period for which information is requested;

- (c) the tax purpose for which the information is sought and the tax type(s) concerned;
 - (d) a statement of the information sought, including its nature, its relevance to the purpose of the request, and the form in which the applicant Party wishes to receive the information from the requested Party;
 - (e) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
 - (f) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - (g) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
 - (h) a statement that the applicant Party has pursued all means available within its own jurisdiction to obtain the information, except those that would give rise to disproportionate difficulties.
7. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant Party. To ensure a prompt response, the competent authority of the requested Party shall:

- (a) confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request; and
- (b) if the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6

Possibility of Declining a Request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested Party may decline to assist where the request is not made in conformity with this Agreement.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.

3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:
 - (a) produced for the purposes of seeking or providing legal advice or
 - (b) produced for the purposes of use in existing or contemplated legal proceedings.
4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (ordre public).
5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a person who has the right of abode or is incorporated or otherwise constituted in the requested Party (where the requested Party is the Hong Kong Special Administrative Region) or a national of the requested Party (where the requested Party is Denmark) as compared with a person who has the right of abode or is incorporated or otherwise constituted in the applicant Party (where the applicant Party is the Hong Kong Special Administrative Region) or a national of the applicant Party (where the applicant Party is Denmark) in the same circumstances.

Article 7

Confidentiality

Any information received by a Contracting Party under this Agreement shall be treated as confidential in the same manner as information obtained under the internal laws of that Party and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

Article 8

Costs

1. Incidence of ordinary costs incurred in the course of responding to a request for information will be borne by the requested Party. Such ordinary costs would normally cover internal administration costs and any minor external costs.
2. All other costs that are not ordinary costs are considered extraordinary costs and will be borne by the applicant Party. Extraordinary costs include, but are not limited to, the following:
 - (a) reasonable fees charged by third parties for carrying out research;

- (b) reasonable costs of engaging experts, interpreters, or translators;
 - (c) reasonable costs of conveying documents to the applicant Party;
 - (d) reasonable litigation costs of the requested Party in relation to a specific request for information; and
 - (e) reasonable costs for obtaining depositions or testimony.
3. The competent authorities of the Contracting Parties will consult each other in any particular case where extraordinary costs are likely to exceed \$US500 to determine whether the applicant Party will continue to pursue the request and bear the cost.

Article 9

Implementation Legislation

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.

Article 10

Language

Requests for assistance and answers thereto shall be drawn up in English.

Article 11

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Article 5.
3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Contracting Parties may also agree on other forms of dispute resolution.

Article 12

Entry into Force

1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.
2. The provisions of this Agreement shall thereupon have effect, with respect to all matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into force, or, where there is no taxable period, for all charges to tax arising on or after the date on which the Agreement enters into force.

Article 13

Termination

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written notice of termination to the other Contracting Party. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period of six months after the date of receipt of notice of termination by the other Contracting Party.

2. In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under the Agreement.

(中文譯本)

《中華人民共和國香港特別行政區政府與丹麥王國政 府關於稅項資料交換的協定》第一至十三條

第一條

本協定的目的及範圍

締約雙方的主管當局，須透過交換可預見攸關施行及強制執行締約雙方關乎本協定所涵蓋的稅項的內部法律的資料，提供協助。該等資料須包括可預見攸關該等稅項的釐定、評估及徵收、稅收申索的追討及強制執行，或稅收事宜的調查或檢控的資料。資料須按照本協定的條文交換，並須按第七條所規定的方式保密處理。被請求方的法律或行

政慣例確保任何人的權利及保障措施，在它們不會不當地妨礙或拖延資料的有效交換的範圍內，繼續適用。

第二條

管轄權

被請求方沒有責任提供既非由其當局持有亦非由在其司法管轄區內的人管有或控制的資料。

第三條

所涵蓋的稅項

1. 本協定適用於以下稅項：
 - (a) 就香港特別行政區而言，
 - (i) 利得稅；
 - (ii) 薪俸稅；及
 - (iii) 物業稅；

不論是否按個人入息課稅徵收；

 - (b) 就丹麥而言，
 - (i) 所得稅及資產增值稅；
 - (ii) 淨值財富稅；及

- (iii) 其他類別的稅項(關稅除外)，即：
- 遺產稅、繼承稅或饋贈稅；
 - 消費稅；
 - 不動產稅或動產稅；及
 - 商品及服務稅。
2. 本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同的稅項。如締約雙方的主管當局同意，本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項實質上類似的稅項。如本協定所涵蓋的稅務事宜有任何重大改變，以及相關的收集資料措施有任何重大改變，締約雙方的主管當局須將改變通知對方。

第四條

定義

1. 就本協定而言，除經另行界定外：
- (a) (i) “香港特別行政區”一詞指中華人民共和國香港特別行政區的稅務法律所適用的任何地區；
- (ii) “丹麥”一詞指丹麥王國，包括位於丹麥領海以外，按照國際法已經根據或日後可根據丹麥法律指定為丹麥可在其內就下述事宜行使主權權利的區域。該等事宜是指海床或其底土以及上覆水域的自然資源的勘探及開發，以及為勘探及經濟開發該區域而進行的其他活動；該詞不包括法羅群島及格陵蘭；

- (b) “集體投資基金或計劃”一詞指任何匯集投資工具(不論其法律形式為何)。“公眾集體投資基金或計劃”一詞指公眾易於買賣或贖回其單位、股份或其他權益的任何集體投資基金或計劃。如有關基金或計劃的單位、股份或其他權益並非實際上或表明只供限定類別的投資者買賣或贖回，即屬“公眾”易於買賣或贖回；
- (c) “公司”一詞指任何法團，或就稅收而言視作法團的任何實體；
- (d) “主管當局”一詞
- (i) 就香港特別行政區而言，指稅務局局長或其獲授權代表；
 - (ii) 就丹麥而言，指稅務部長或其獲授權代表；
- (e) “締約方”一詞指香港特別行政區或丹麥，按文意所需而定；
- (f) “資料”一詞指任何形式的事實、陳述或紀錄；
- (g) “收集資料措施”一詞指令締約方可取得和提供所請求的資料的法律及行政或司法程序；
- (h) “人”一詞包括個人、公司及任何其他團體；
- (i) “公眾可買賣的公司”一詞指其主要類別股份是於認可證券交易所上市的任何公司，而其上市股份是公眾易於買賣的。如股份並非實際上或表明只供限定類別的投資者買賣，即屬“公眾”易於買賣；

- (j) “主要類別股份”一詞指代表某公司過半數的表決權及價值的一個或多於一個類別的股份；
 - (k) “認可證券交易所”一詞指締約雙方的主管當局議定的任何證券交易所；
 - (l) “被請求方”一詞指被請求提供資料的締約方；
 - (m) “申請方”一詞指請求提供資料的締約方；
 - (n) “稅項”一詞指本協定適用的任何稅項。
2. 在締約方於任何時候施行本協定時，凡有任何詞語在本協定中並無界定，則除文意另有所指外，該詞語具有它當其時根據該方的法律所具有的涵義，而在根據該方適用的稅務法律給予該詞語的涵義與根據該方的其他法律給予該詞語的涵義兩者中，以前者為準。

第五條

按請求交換資料

1. 在接獲請求後，被請求方的主管當局須為第一條所述的目的提供資料。不論假使受調查的行為在被請求方發生，在該方的法律下是否構成罪行，該等資料均須交換。
2. 如被請求方的主管當局所管有的資料，不足以令其遵從提供資料的請求，該方須採取所有相關的收集資料措施，以向申請方提供所請求的資料(即使被請求方就其本身的稅務目的而言，未必需要該等資料)。

3. 如申請方的主管當局提出特定請求，被請求方的主管當局須根據本條規定，在其內部法律所容許的範圍內，以證人書面供詞及原本紀錄的經認證副本的形式，提供資料。
4. 各締約方均須確保其主管當局在接獲請求時，有權為第一條所指明的目的取得和提供：
 - (a) 銀行、其他金融機構，以及以代理人或受信人身分行事的人(包括代名人及受託人)持有的資料；
 - (b) 關於公司、合夥、信託、基金會及其他人的擁有權的資料，包括在符合第二條的規限下，在連鎖擁有權中所有人的擁有權資料；就信託而言，包括財產授予人、受託人及受益人的資料；以及就基金會而言，包括創辦人、基金會理事會成員及受益人的資料。此外，本協定並不規定締約雙方有義務取得或提供關於公眾可買賣的公司或公眾集體投資基金或計劃的擁有權的資料，除非該等資料可在不造成不成比例的困難的情況下取得。
5. 被請求方須披露任何在本協定就其所涵蓋的稅項具有效力當日前已產生的資料，但該資料須屬可預見攸關在該日後的課稅期或課稅事項的。
6. 申請方的主管當局在根據本協定作出資料請求時，須向被請求方的主管當局提供以下資料，以顯示所請求的資料屬可預見攸關該請求的：
 - (a) 被審查或調查的人的身分；
 - (b) 就哪個課稅期請求提供資料；
 - (c) 為哪個稅務目的尋求提供資料，以及有關稅項種類；

- (d) 所尋求提供的資料的陳述，包括資料的性質、與請求目的之相關性以及申請方欲以何形式從被請求方收取資料；
 - (e) 基於甚麼理由而相信，所請求提供的資料，是由被請求方持有或是由在該方的司法管轄權內的人管有或控制的；
 - (f) 在所知的範圍內，相信管有被請求提供的資料的人的姓名或名稱及地址；
 - (g) 述明以下事宜的陳述：該請求符合申請方的法律和行政慣例；假若被請求提供的資料是在申請方的司法管轄權內，則該方的主管當局能根據其法律或在行政慣例的正常過程中，取得該等資料，以及該請求符合本協定的規定；
 - (h) 述明以下事宜的陳述：申請方已用盡在其司法管轄權內所有可用的方法，以取得該等資料(造成不成比例的困難的方法除外)。
7. 被請求方的主管當局，須盡快將被請求提供的資料送交申請方。為確保盡快回應：
- (a) 被請求方的主管當局，須在接獲請求後 60 日內，以書面向申請方的主管當局確認收妥請求，並須通知該申請方的主管當局其請求有何不足之處(如有的話)；及
 - (b) (如被請求方的主管當局不能在接獲請求後 90 日內，取得和提供該等資料，包括在提供該等資料方面遇上障礙，或拒絕提供該等資料)被請求方的主管當局須立即通知申請方，解釋不能提供資料的理由、障礙的性質或拒絕的理由。

第六條

拒絕請求的可能

1. 如申請方不能為施行或強制執行其本身稅務法律而根據其本身法律取得某資料，則不得要求被請求方取得或提供該資料。如請求不符合本協定的規定，被請求方的主管當局可拒絕提供協助。
2. 本協定的條文不會向締約方施加以下義務：提供會披露任何貿易、業務、工業、商業或專業秘密或貿易程序的資料。儘管有以上規定，第五條第 4 款提及種類的資料，不會純粹因為符合該款的準則而被視為上述秘密或貿易程序。
3. 本協定的條文不會向締約方施加以下義務：取得或提供會揭露委託人與律師或其他認可的法律代表之間的保密通訊的資料，而該等通訊是：
 - (a) 為尋求或提供法律意見而作出的或
 - (b) 為在現正進行或擬進行的法律程序中使用而作出的。
4. 如披露某資料會違反公共政策(公共秩序)，被請求方可拒絕提供該資料的請求。
5. 提供資料的請求，不得因引起該請求的稅收申索受爭議而遭拒絕。
6. 如申請方請求提供資料的目的，是為施行或強制執行該方的稅務法律的條文或任何與之有關連的規定，而該條文或規定，使某名在香港特別行政區(作為被請求方)享有居留權或成立為法團或以其他方式組成的人，或某名丹麥(作為被請求方)的國民，在相同情況下，相比某名在香港特別行政區(作為申請方)享有居留權或成立為法團或以其他方式組成的人，或某名丹麥

(作為申請方)的國民，受到歧視，則被請求方可拒絕提供該資料的請求。

第七條

保密

締約方根據本協定收取的任何資料須保密處理，其方式須與處理根據該方的內部法律取得資料的相同，該等資料只可向在該締約方的司法管轄區內與本協定所涵蓋的稅項的評估或徵收、強制執行或檢控有關，或與關乎該等稅項的上訴的裁決有關的人員或當局(包括法院及行政部門)披露。該等人員或當局只可為上述目的使用該等資料。他們可在公開的法庭程序中或司法裁定中披露該等資料。如沒有被請求方的主管當局的明文書面同意，該等資料不可向任何其他人、實體、當局或任何其他司法管轄區披露。

第八條

費用

1. 在回應提供資料請求的過程中所招致的一般費用，會由被請求方承擔。一般費用通常包括內部行政費用及任何小額的非內部費用。
2. 所有其他並非一般費用的費用均視作特殊費用，它們會由申請方承擔。特殊費用包括(但不限於)下述費用：
 - (a) 第三方進行研究而收取的合理費用；
 - (b) 聘請專家、傳譯員或翻譯員的合理費用；
 - (c) 傳遞文件給申請方的合理費用；

- (d) 被請求方就特定的資料請求所招致的合理訴訟費；及
- (e) 取得書面供詞或證供的合理費用。

3. 凡在任何個別個案中，特殊費用可能超出 500 美元，締約雙方的主管當局會諮詢對方，以確定申請方會否繼續其請求並承擔有關費用。

第九條

實施立法

締約雙方須制定為遵守及實施本協定條款而需要制定的法例。

第十條

語文

提供協助的請求及對請求的回覆須以英文擬備。

第十一條

相互協商程序

1. 如締約雙方就本協定的實施或解釋出現任何困難或疑問，雙方的主管當局須致力共同協商，以解決問題。
2. 除第 1 款提述的協商外，締約雙方的主管當局可就根據第五條使用的程序，進行共同協商。

3. 締約雙方的主管當局可為達成本條所指的協商，而直接與對方聯絡。
4. 締約雙方亦可就其他解決爭議的方式進行協商。

第十二條

生效

1. 各締約方均須以書面通知另一締約方，表明它已完成其法律規定的使本協定生效的程序。本協定自較後一份通知的日期起生效。
2. 本協定的條文生效時，即就第一條涵蓋的所有事宜，對在本協定生效當日或之後開始的課稅期或(當沒有課稅期)在本協定生效當日或之後產生的所有徵收稅項具有效力。

第十三條

終止

1. 本協定持續有效，直至被任何締約方終止為止。任何締約方均可藉向另一締約方發出書面終止通知，終止本協定。在此情況下，本協定在另一締約方收到終止通知之日後六個月屆滿的翌月首日，停止有效。
2. 如本協定終止，就根據本協定取得的任何資料而言，締約雙方仍須繼續受第七條的條文約束。

行政會議秘書

行政會議廳

2015年 月 日

註釋

香港特別行政區政府與丹麥王國政府於 2014 年 8 月簽訂關於稅項資料交換的協定。本命令指明該協定第一至十三條中關於稅項資料交換的安排為《稅務條例》(第 112 章)第 49(1A)條所指的安排，並宣布該等安排的生效是屬於有利的。該協定是以英文簽訂的。列於附表的中文文本為譯本。

2. 上述宣布的效力是—
 - (a) 即使任何成文法則另有規定，該等安排對根據《稅務條例》(第 112 章)徵收的稅項仍屬有效；及
 - (b) 就該等安排中規定須披露關乎丹麥王國的稅項資料的條文而言，該等安排對作為該條文標的之丹麥王國的稅項有效。

《稅務(稅項資料交換)(法羅群島)令》

第1條

1

《稅務(稅項資料交換)(法羅群島)令》

(由行政長官會同行政會議根據《稅務條例》(第 112 章)第 49(1A)條作出)

1. 生效日期

本命令自 2015 年 12 月 4 日起實施。

2. 根據第 49(1A)條作出的宣布

為施行本條例第 49(1A)條，現宣布 —

- (a) 已與法羅群島政府訂立第 3(1)條指明的安排；而
- (b) 該等安排的生效是屬於有利的。

3. 指明的安排

- (1) 為第 2(a)條的目的而指明的安排，是載於在 2014 年 8 月 22 日在巴黎以英文一式兩份簽訂的、名為“Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Faroes for the Exchange of Information relating to Tax Matters”的協定(在本命令中，該協定的中文譯名為“《中華人民共和國香港特別行政區政府與法羅群島政府關於稅項資料交換的協定》”)的第一至十三條的安排。
- (2) 第(1)款描述的協定條文的英文文本，載錄於附表；其中文譯本亦於附表列明。

附表

《稅務(稅項資料交換)(法羅群島)令》

2

附表

[第 3 條]

Articles 1 to 13 of the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Faroes for the Exchange of Information relating to Tax Matters

Article 1**Object and Scope of the Agreement**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the internal laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 7. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2**Jurisdiction**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its jurisdiction.

Article 3

Taxes Covered

1. The taxes to which this Agreement applies are:

(a) in the case of the Hong Kong Special Administrative Region,

(i) profits tax;

(ii) salaries tax; and

(iii) property tax;

whether or not charged under personal assessment;

(b) in the case of the Faroes,

(i) taxes on income and profits;

(ii) taxes levied under the Hydrocarbon Tax Act;

(iii) taxes levied under the Tonnage Tax Act;

(iv) royalty taxes;

(v) taxes on capital gains;

(vi) taxes on net wealth; and

(vii) taxes in other categories, except customs duties, namely:

— estate, inheritance or gift taxes;

— taxes on immovable or movable property;

— consumption taxes; and

— taxes on goods and services.

2. This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:

(a) (i) the term "Hong Kong Special Administrative Region" means any place where the tax laws of the Hong Kong Special Administrative Region of the People's Republic of China apply;

- (ii) the term “the Faroes” means the landmass of the Faroes and their territorial waters and any area outside the territorial waters where the Faroes according to Faroese legislation and in accordance with international law, may exercise rights with respect to the seabed and subsoil and their natural resources;
- (b) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) the term “competent authority” means
 - (i) in the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative;
 - (ii) in the Faroes, the Minister of Finance or his authorised representative or the authority which is designated as a competent authority for the purpose of this Agreement;
- (e) the term “Contracting Party” means the Hong Kong Special Administrative Region or the Faroes as the context requires;

- (f) the term “information” means any fact, statement or record in any form whatever;
- (g) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- (h) the term “person” includes an individual, a company and any other body of persons;
- (i) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (k) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- (l) the term “requested Party” means the Contracting Party requested to provide information;
- (m) the term “applicant Party” means the Contracting Party requesting information;
- (n) the term “tax” means any tax to which the Agreement applies.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 5

Exchange of Information Upon Request

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.
2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.
3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its internal laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1, have the authority to obtain and provide upon request:
 - (a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;
 - (b) information regarding the ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.
5. The requested Party shall disclose any information that precedes the date on which this Agreement has effect for the taxes covered by the Agreement, insofar the information is foreseeably relevant for a taxable period or taxable event following that date.
6. The competent authority of the applicant Party shall provide the following information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:
 - (a) the identity of the person under examination or investigation;

- (b) the tax period for which information is requested;
 - (c) the tax purpose for which the information is sought and the tax type(s) concerned;
 - (d) a statement of the information sought, including its nature, its relevance to the purpose of the request, and the form in which the applicant Party wishes to receive the information from the requested Party;
 - (e) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
 - (f) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - (g) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
 - (h) a statement that the applicant Party has pursued all means available within its own jurisdiction to obtain the information, except those that would give rise to disproportionate difficulties.
7. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant

Party. To ensure a prompt response, the competent authority of the requested Party shall:

- (a) confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request; and
- (b) if the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6

Possibility of Declining a Request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested Party may decline to assist where the request is not made in conformity with this Agreement.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such

a secret or trade process merely because it meets the criteria in that paragraph.

3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:
 - (a) produced for the purposes of seeking or providing legal advice or
 - (b) produced for the purposes of use in existing or contemplated legal proceedings.
4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (ordre public).
5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a person who has the right of abode or is incorporated or otherwise constituted in the requested Party (where the requested Party is the Hong Kong Special Administrative Region) or a national of the requested Party (where the requested Party is the Faroes) as compared with a person who has the right of abode or is incorporated or otherwise constituted in the applicant Party (where the applicant Party is the Hong Kong Special Administrative

Region) or a national of the applicant Party (where the applicant Party is the Faroes) in the same circumstances.

Article 7

Confidentiality

Any information received by a Contracting Party under this Agreement shall be treated as confidential in the same manner as information obtained under the internal laws of that Party and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

Article 8

Costs

1. Incidence of ordinary costs incurred in the course of responding to a request for information will be borne by the requested Party. Such ordinary costs would normally cover internal administration costs and any minor external costs.
2. All other costs that are not ordinary costs are considered extraordinary costs and will be borne by the applicant Party. Extraordinary costs include, but are not limited to, the following:

- (a) reasonable fees charged by third parties for carrying out research;
 - (b) reasonable costs of engaging experts, interpreters, or translators;
 - (c) reasonable costs of conveying documents to the applicant Party;
 - (d) reasonable litigation costs of the requested Party in relation to a specific request for information; and
 - (e) reasonable costs for obtaining depositions or testimony.
3. The competent authorities of the Contracting Parties will consult each other in any particular case where extraordinary costs are likely to exceed \$US500 to determine whether the applicant Party will continue to pursue the request and bear the cost.

Article 9

Implementation Legislation

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.

Article 10

Language

Requests for assistance and answers thereto shall be drawn up in English.

Article 11

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Article 5.
3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Contracting Parties may also agree on other forms of dispute resolution.

Article 12

Entry into Force

1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.
2. The provisions of this Agreement shall thereupon have effect, with respect to all matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into force, or, where there is no taxable period, for all charges to tax

arising on or after the date on which the Agreement enters into force.

Article 13

Termination

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written notice of termination to the other Contracting Party. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period of six months after the date of receipt of notice of termination by the other Contracting Party.

2. In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under the Agreement.

(中文譯本)

《中華人民共和國香港特別行政區政府與法羅群島政府關於稅項資料交換的協定》第一至十三條

第一條

本協定的目的及範圍

締約雙方的主管當局，須透過交換可預見攸關施行及強制執行締約雙方關於本協定所涵蓋的稅項的內部法律的資料，提供協助。該等資料須包括可預見攸關該等稅項的釐定、評估及徵收、稅收申索的追討及

強制執行，或稅收事宜的調查或檢控的資料。資料須按照本協定的條文交換，並須按第七條所規定的方式保密處理。被請求方的法律或行政慣例確保任何人的權利及保障措施，在它們不會不當地妨礙或拖延資料的有效交換的範圍內，繼續適用。

第二條

管轄權

被請求方沒有責任提供既非由其當局持有亦非由在其司法管轄區內的人管有或控制的資料。

第三條

所涵蓋的稅項

1. 本協定適用於以下稅項：
 - (a) 就香港特別行政區而言，
 (i) 利得稅；
 (ii) 薪俸稅；及
 (iii) 物業稅；
 不論是否按個人入息課稅徵收；
 - (b) 就法羅群島而言，
 (i) 所得稅及利得稅；

- (ii) 根據《碳氫化合物稅法》徵收的稅項；
 - (iii) 根據《船舶噸位稅法》徵收的稅項；
 - (iv) 特許權使用稅；
 - (v) 資產增值稅；
 - (vi) 淨值財富稅；及
 - (vii) 其他類別的稅項(關稅除外)，即：
 - 遺產稅、繼承稅或饋贈稅；
 - 不動產稅或動產稅；
 - 消費稅；及
 - 商品及服務稅。
2. 本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同的稅項。如締約雙方的主管當局同意，本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項實質上類似的稅項。如本協定所涵蓋的稅務事宜有任何重大改變，以及相關的收集資料措施有任何重大改變，締約雙方的主管當局須將改變通知對方。

第四條

定義

1. 就本協定而言，除經另行界定外：
 - (a) (i) “香港特別行政區”一詞指中華人民共和國香港特別行政區的稅務法律所適用的任何地區；
 - (ii) “法羅群島”一詞指法羅大陸及其領海以及符合以下描述的位於領海以外的區域：按照法羅法律及國際法，法羅可對海床及底土以及它們的自然資源行使權利的區域；
 - (b) “集體投資基金或計劃”一詞指任何匯集投資工具(不論其法律形式為何)。“公眾集體投資基金或計劃”一詞指公眾易於買賣或贖回其單位、股份或其他權益的任何集體投資基金或計劃。如有關基金或計劃的單位、股份或其他權益並非實際上或表明只供限定類別的投資者買賣或贖回，即屬“公眾”易於買賣或贖回；
 - (c) “公司”一詞指任何法團，或就稅收而言視作法團的任何實體；
 - (d) “主管當局”一詞
 - (i) 就香港特別行政區而言，指稅務局局長或其獲授權代表；
 - (ii) 就法羅群島而言，指財政部長或其獲授權代表或為施行本協定而指定的主管當局；
 - (e) “締約方”一詞指香港特別行政區或法羅群島，按文意所需而定；
 - (f) “資料”一詞指任何形式的事實、陳述或紀錄；

- (g) “收集資料措施”一詞指令締約方可取得和提供所請求的資料的法律及行政或司法程序；
- (h) “人”一詞包括個人、公司及任何其他團體；
- (i) “公眾可買賣的公司”一詞指其主要類別股份是於認可證券交易所上市的任何公司，而其上市股份是公眾易於買賣的。如股份並非實際上或表明只供限定類別的投資者買賣，即屬“公眾”易於買賣；
- (j) “主要類別股份”一詞指代表某公司過半數的表決權及價值的一個或多於一個類別的股份；
- (k) “認可證券交易所”一詞指締約雙方的主管當局議定的任何證券交易所；
- (l) “被請求方”一詞指被請求提供資料的締約方；
- (m) “申請方”一詞指請求提供資料的締約方；
- (n) “稅項”一詞指本協定適用的任何稅項。
2. 在締約方於任何時候施行本協定時，凡有任何詞語在本協定中並無界定，則除文意另有所指外，該詞語具有它當其時根據該方的法律所具有的涵義，而在根據該方適用的稅務法律給予該詞語的涵義與根據該方的其他法律給予該詞語的涵義兩者中，以前者為準。

第五條

按請求交換資料

1. 在接獲請求後，被請求方的主管當局須為第一條提述的目的提供資料。不論假使受調查的行為在被請求方發生，在該方的法律下是否構成罪行，該等資料均須交換。
2. 如被請求方的主管當局所管有的資料，不足以令其遵從提供資料的請求，該方須採取所有相關的收集資料措施，以向申請方提供所請求的資料(即使被請求方就其本身的稅務目的而言，未必需要該等資料)。
3. 如申請方的主管當局提出特定請求，被請求方的主管當局須根據本條規定，在其內部法律所容許的範圍內，以證人書面供詞及原本紀錄的經認證副本的形式，提供資料。
4. 各締約方均須確保其主管當局在接獲請求時，有權為第一條所指明的目的取得和提供：
 - (a) 銀行、其他金融機構，以及以代理人或受信人身分行事的人(包括代名人及受託人)持有的資料；
 - (b) 關於公司、合夥、信託、基金會及其他人的擁有權的資料，包括在符合第二條的規限下，在連鎖擁有權中所有人的擁有權資料；就信託而言，包括財產授予人、受託人及受益人的資料；以及就基金會而言，包括創辦人、基金會理事會成員及受益人的資料。此外，本協定並不規定締約雙方有義務取得或提供關於公眾可買賣的公司或公眾集體投資基金或計劃的擁有權的資料，除非該等資料可在不造成不成比例的困難的情況下取得。
5. 被請求方須披露任何在本協定就其所涵蓋的稅項具有效力當日前已產生的資料，但該資料須屬可預見攸關在該日後的課稅期或課稅事項的。

6. 申請方的主管當局在根據本協定作出資料請求時，須向被請求方的主管當局提供以下資料，以顯示所請求的資料屬可預見攸關該請求的：
- (a) 被審查或調查的人的身分；
 - (b) 就哪個課稅期請求提供資料；
 - (c) 為哪個稅務目的尋求提供資料，以及有關稅項種類；
 - (d) 所尋求提供的資料的陳述，包括資料的性質、與請求目的相關性以及申請方欲以何形式從被請求方收取資料；
 - (e) 基於甚麼理由而相信，所請求提供的資料，是由被請求方持有或是由在該方的司法管轄權內的人管有或控制的；
 - (f) 在所知的範圍內，相信管有被請求提供的資料的人的姓名或名稱及地址；
 - (g) 述明以下事宜的陳述：該請求符合申請方的法律和行政慣例；假若被請求提供的資料是在申請方的司法管轄權內，則該方的主管當局能根據其法律或在行政慣例的正常過程中，取得該等資料，以及該請求符合本協定的規定；
 - (h) 述明以下事宜的陳述：申請方已用盡在其司法管轄權內所有可用的方法，以取得該等資料(造成不成比例的困難的方法除外)。
7. 被請求方的主管當局，須盡快將被請求提供的資料送交申請方。為確保盡快回應：

- (a) 被請求方的主管當局，須在接獲請求後 60 日內，以書面向申請方的主管當局確認收妥請求，並須通知該申請方的主管當局其請求有何不足之處(如有的話)；及
- (b) (如被請求方的主管當局不能在接獲請求後 90 日內，取得和提供該等資料，包括在提供該等資料方面遇上障礙，或拒絕提供該等資料)被請求方的主管當局須立即通知申請方，解釋不能提供資料的理由、障礙的性質或拒絕的理由。

第六條

拒絕請求的可能

1. 如申請方不能為施行或強制執行其本身稅務法律而根據其本身法律取得某資料，則不得要求被請求方取得或提供該資料。如請求不符合本協定的規定，被請求方的主管當局可拒絕提供協助。
2. 本協定的條文不會向締約方施加以下義務：提供會披露任何貿易、業務、工業、商業或專業秘密或貿易程序的資料。儘管有以上規定，第五條第 4 款提及種類的資料，不會純粹因為符合該款的準則而被視為上述秘密或貿易程序。
3. 本協定的條文不會向締約方施加以下義務：取得或提供會揭露委託人與律師或其他認可的法律代表之間的保密通訊的資料，而該等通訊是：
 - (a) 為尋求或提供法律意見而作出的或
 - (b) 為在現正進行或擬進行的法律程序中使用而作出的。

4. 如披露某資料會違反公共政策(公共秩序)，被請求方可拒絕提供該資料的請求。
5. 提供資料的請求，不得因引起該請求的稅收申索受爭議而遭拒絕。
6. 如申請方請求提供資料的目的，是為施行或強制執行該方的稅務法律的條文或任何與之有關連的規定，而該條文或規定，使某名在香港特別行政區(作為被請求方)享有居留權或成立為法團或以其他方式組成的人，或某名法羅群島(作為被請求方)的國民，在相同情況下，相比某名在香港特別行政區(作為申請方)享有居留權或成立為法團或以其他方式組成的人，或某名法羅群島(作為申請方)的國民，受到歧視，則被請求方可拒絕提供該資料的請求。

第七條

保密

締約方根據本協定收取的任何資料須保密處理，其方式須與處理根據該方的內部法律取得資料的相同，該等資料只可向在該締約方的司法管轄區內與本協定所涵蓋的稅項的評估或徵收、強制執行或檢控有關，或與關乎該等稅項的上訴的裁決有關的人員或當局(包括法院及行政部門)披露。該等人員或當局只可為上述目的使用該等資料。他們可在公開的法庭程序中或司法裁定中披露該等資料。如沒有被請求方的主管當局的明文書面同意，該等資料不可向任何其他人、實體、當局或任何其他司法管轄區披露。

第八條

費用

1. 在回應提供資料請求的過程中所招致的一般費用，會由被請求方承擔。一般費用通常包括內部行政費用及任何小額的非內部費用。
2. 所有其他並非一般費用的費用均視作特殊費用，它們會由申請方承擔。特殊費用包括(但不限於)下述費用：
 - (a) 第三方進行研究而收取的合理費用；
 - (b) 聘請專家、傳譯員或翻譯員的合理費用；
 - (c) 傳遞文件給申請方的合理費用；
 - (d) 被請求方就特定的資料請求所招致的合理訴訟費；及
 - (e) 取得書面供詞或證供的合理費用。
3. 凡在任何個別個案中，特殊費用可能超出 500 美元，締約雙方的主管當局會諮詢對方，以確定申請方會否繼續其請求並承擔有關費用。

第九條

實施立法

締約雙方須制定為遵守及實施本協定條款而需要制定的法例。

第十條

語文

提供協助的請求及對請求的回覆須以英文擬備。

第十一條

相互協商程序

1. 如締約雙方就本協定的實施或解釋出現任何困難或疑問，雙方的主管當局須致力共同協商，以解決問題。
2. 除第 1 款所述的協商外，締約雙方的主管當局可就根據第五條使用的程序，進行共同協商。
3. 締約雙方的主管當局可為達成本條所指的協商，而直接與對方聯絡。
4. 締約雙方亦可就其他解決爭議的方式進行協商。

第十二條

生效

1. 各締約方均須以書面通知另一締約方，表明它已完成其法律規定的使本協定生效的程序。本協定自較後一份通知的日期起生效。
2. 本協定的條文生效時，即就第一條涵蓋的所有事宜，對在本協定生效當日或之後開始的課稅期或(當沒有課稅期)在本協定生效當日或之後產生的所有徵收稅項具有效力。

第十三條

終止

1. 本協定持續有效，直至被任何締約方終止為止。任何締約方均可藉向另一締約方發出書面終止通知，終止本協定。在此情況下，本協定在另一締約方收到終止通知之日起六個月屆滿的翌月首日，停止有效。
2. 如本協定終止，就根據本協定取得的任何資料而言，締約雙方仍須繼續受第七條的條文約束。

行政會議秘書

行政會議廳

2015 年 月 日

註釋

香港特別行政區政府與法羅群島政府於 2014 年 8 月簽訂關於稅項資料交換的協定。本命令指明該協定第一至十三條中關於稅項資料交換的安排為《稅務條例》(第 112 章)第 49(1A)條所指的安排，並宣布該等安排的生效是屬於有利的。該協定是以英文簽訂的。列於附表的中文文本為譯本。

2. 上述宣布的效力是 —

- (a) 即使任何成文法則另有規定，該等安排對根據《稅務條例》(第 112 章)徵收的稅項仍屬有效；及
- (b) 就該等安排中規定須披露關乎法羅群島的稅項資料的條文而言，該等安排對作為該條文標的之法羅群島的稅項有效。

《稅務(稅項資料交換)(格陵蘭)令》

第 1 條

1

《稅務(稅項資料交換)(格陵蘭)令》

(由行政長官會同行政會議根據《稅務條例》(第 112 章)第 49(1A)條作出)

1. 生效日期

本命令自 2015 年 12 月 4 日起實施。

2. 根據第 49(1A)條作出的宣布

為施行本條例第 49(1A)條，現宣布 —

- (a) 已與格陵蘭政府訂立第 3(1)條指明的安排；而
- (b) 該等安排的生效是屬於有利的。

3. 指明的安排

- (1) 為第 2(a)條的目的而指明的安排，是載於在 2014 年 8 月 22 日在巴黎以英文一式兩份簽訂的、名為“Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of Greenland for the Exchange of Information relating to Tax Matters”的協定(在本命令中，該協定的中文譯名為“《中華人民共和國香港特別行政區政府與格陵蘭政府關於稅項資料交換的協定》”)的第一至十三條的安排。
- (2) 第(1)款提及的協定條文的英文文本，載錄於附表；其中文譯本亦於附表列明。

附表

《稅務(稅項資料交換)(格陵蘭)令》

2

附表

[第 3 條]

Articles 1 to 13 of the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of Greenland for the Exchange of Information relating to Tax Matters

Article 1**Object and Scope of the Agreement**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the internal laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 7. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2**Jurisdiction**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its jurisdiction.

Article 3

Taxes Covered

1. The taxes to which this Agreement applies are:

- (a) in the case of the Hong Kong Special Administrative Region,
 - (i) profits tax;
 - (ii) salaries tax; and
 - (iii) property tax;
 whether or not charged under personal assessment;
- (b) in the case of Greenland,
 - (i) home rule and special home rule taxes (nuna tamakkerlugu akileraarut, nuna tamakkerlugu akileraarut immikkut ittoq);
 - (ii) municipal and intermunicipal taxes (kommuninut akileraarut, kommuninut immikkut akileraarut);
 - (iii) company tax (selskabit akileraarutaat);

- (iv) dividend and royalty taxes (iluanaarutisianit akileraarut, (atusinnaanermut akileraarut));
- (v) labor tax (Sulisoqarnermut akitsuut); and
- (vi) taxes in other categories, except customs duties, namely:
 - taxes on energy products (Nukissiornermi ikummatissat assigisaasalu avatangiisirut akitsuutaat);
 - consumption taxes;
 - taxes on goods and services; and
 - lottery tax (Eqquiniaasitsinermi akileraarut).

2. This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:

- (a) (i) the term “Hong Kong Special Administrative Region” means any place where the tax laws of the Hong Kong Special Administrative Region of the People’s Republic of China apply;
- (ii) the term “Greenland” means the landmass of Greenland and its territorial waters and any area outside the territorial waters where Denmark or Greenland according to domestic legislation and in accordance with international law, may exercise its rights with respect to the seabed and subsoil and their natural resources;
- (b) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) the term “competent authority” means
 - (i) in the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative;
 - (ii) in Greenland, the Minister of Finance or his delegate;

- (e) the term “Contracting Party” means the Hong Kong Special Administrative Region or Greenland as the context requires;
- (f) the term “information” means any fact, statement or record in any form whatever;
- (g) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- (h) the term “person” includes an individual, a company and any other body of persons;
- (i) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (k) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- (l) the term “requested Party” means the Contracting Party requested to provide information;
- (m) the term “applicant Party” means the Contracting Party requesting information;

- (n) the term “tax” means any tax to which the Agreement applies.
2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 5

Exchange of Information Upon Request

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.
2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.
3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its internal laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1, have the authority to obtain and provide upon request:
 - (a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;
 - (b) information regarding the ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.
5. The requested Party shall disclose any information that precedes the date on which this Agreement has effect for the taxes covered by the Agreement, insofar the information is foreseeably relevant for a taxable period or taxable event following that date.
6. The competent authority of the applicant Party shall provide the following information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:
 - (a) the identity of the person under examination or investigation;

- (b) the tax period for which information is requested;
 - (c) the tax purpose for which the information is sought and the tax type(s) concerned;
 - (d) a statement of the information sought, including its nature, its relevance to the purpose of the request, and the form in which the applicant Party wishes to receive the information from the requested Party;
 - (e) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
 - (f) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - (g) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
 - (h) a statement that the applicant Party has pursued all means available within its own jurisdiction to obtain the information, except those that would give rise to disproportionate difficulties.
7. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant

Party. To ensure a prompt response, the competent authority of the requested Party shall:

- (a) confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request; and
- (b) if the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6

Possibility of Declining a Request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested Party may decline to assist where the request is not made in conformity with this Agreement.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such

a secret or trade process merely because it meets the criteria in that paragraph.

3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:
 - (a) produced for the purposes of seeking or providing legal advice or
 - (b) produced for the purposes of use in existing or contemplated legal proceedings.
4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (*ordre public*).
5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a person who has the right of abode or is incorporated or otherwise constituted in the requested Party (where the requested Party is the Hong Kong Special Administrative Region) or a national of the requested Party (where the requested Party is Greenland) as compared with a person who has the right of abode or is incorporated or otherwise constituted in the applicant Party (where the applicant Party is the Hong Kong Special Administrative

Region) or a national of the applicant Party (where the applicant Party is Greenland) in the same circumstances.

Article 7

Confidentiality

Any information received by a Contracting Party under this Agreement shall be treated as confidential in the same manner as information obtained under the internal laws of that Party and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

Article 8

Costs

1. Incidence of ordinary costs incurred in the course of responding to a request for information will be borne by the requested Party. Such ordinary costs would normally cover internal administration costs and any minor external costs.
2. All other costs that are not ordinary costs are considered extraordinary costs and will be borne by the applicant Party. Extraordinary costs include, but are not limited to, the following:

- (a) reasonable fees charged by third parties for carrying out research;
 - (b) reasonable costs of engaging experts, interpreters, or translators;
 - (c) reasonable costs of conveying documents to the applicant Party;
 - (d) reasonable litigation costs of the requested Party in relation to a specific request for information; and
 - (e) reasonable costs for obtaining depositions or testimony.
3. The competent authorities of the Contracting Parties will consult each other in any particular case where extraordinary costs are likely to exceed \$US500 to determine whether the applicant Party will continue to pursue the request and bear the cost.

Article 9

Implementation Legislation

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.

Article 10

Language

Requests for assistance and answers thereto shall be drawn up in English.

- ## **Article 11**
- ### **Mutual Agreement Procedure**
1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
 2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Article 5.
 3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
 4. The Contracting Parties may also agree on other forms of dispute resolution.

Article 12

Entry into Force

1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.
2. The provisions of this Agreement shall thereupon have effect, with respect to all matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into force, or, where there is no taxable period, for all charges to tax

arising on or after the date on which the Agreement enters into force.

Article 13

Termination

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written notice of termination to the other Contracting Party. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period of six months after the date of receipt of notice of termination by the other Contracting Party.

2. In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under the Agreement.

(中文譯本)

《中華人民共和國香港特別行政區政府與格陵蘭政府關於稅項資料交換的協定》第一至十三條

第一條

本協定的目的及範圍

締約雙方的主管當局，須透過交換可預見攸關施行及強制執行締約雙方關乎本協定所涵蓋的稅項的內部法律的資料，提供協助。該等資料須包括可預見攸關該等稅項的釐定、評估及徵收、稅收申索的追討及

強制執行，或稅收事宜的調查或檢控的資料。資料須按照本協定的條文交換，並須按第七條所規定的方式保密處理。被請求方的法律或行政慣例確保任何人的權利及保障措施，在它們不會不當地妨礙或拖延資料的有效交換的範圍內，繼續適用。

第二條

管轄權

被請求方沒有責任提供既非由其當局持有亦非由在其司法管轄區內的人管有或控制的資料。

第三條

所涵蓋的稅項

1. 本協定適用於以下稅項：
 - (a) 就香港特別行政區而言，
 (i) 利得稅；
 (ii) 薪俸稅；及
 (iii) 物業稅；
 不論是否按個人入息課稅徵收；
 - (b) 就格陵蘭而言，
 (i) 地方自治稅及特殊地方自治稅；

- (ii) 市政稅及市際稅；
 - (iii) 公司稅；
 - (iv) 股息稅及特許權使用稅；
 - (v) 勞工稅；及
 - (vi) 其他類別的稅項(關稅除外)，即：
 - 能源產品稅；
 - 消費稅；
 - 商品及服務稅；及
 - 彩票稅。
2. 本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同的稅項。如締約雙方的主管當局同意，本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項實質上類似的稅項。如本協定所涵蓋的稅務事宜有任何重大改變，以及相關的收集資料措施有任何重大改變，締約雙方的主管當局須將改變通知對方。

第四條

定義

1. 就本協定而言，除經另行界定外：

- (a) (i) “香港特別行政區”一詞指中華人民共和國香港特別行政區的稅務法律所適用的任何地區；
- (ii) “格陵蘭”一詞指格陵蘭大陸及其領海以及符合以下描述的位於領海以外的區域：按照國內法律及國際法，丹麥或格陵蘭可對海床及底土以及它們的自然資源行使權利的區域；
- (b) “集體投資基金或計劃”一詞指任何匯集投資工具(不論其法律形式為何)。“公眾集體投資基金或計劃”一詞指公眾易於買賣或贖回其單位、股份或其他權益的任何集體投資基金或計劃。如有關基金或計劃的單位、股份或其他權益並非實際上或表明只供限定類別的投資者買賣或贖回，即屬“公眾”易於買賣或贖回；
- (c) “公司”一詞指任何法團，或就稅收而言視作法團的任何實體；
- (d) “主管當局”一詞
 - (i) 就香港特別行政區而言，指稅務局局長或其獲授權代表；
 - (ii) 就格陵蘭而言，指財政部長或獲其轉授權力者；
- (e) “締約方”一詞指香港特別行政區或格陵蘭，按文意所需而定；
- (f) “資料”一詞指任何形式的事實、陳述或紀錄；
- (g) “收集資料措施”一詞指令締約方可取得和提供所請求的資料的法律及行政或司法程序；

- (h) “人”一詞包括個人、公司及任何其他團體；
 - (i) “公眾可買賣的公司”一詞指其主要類別股份是於認可證券交易所上市的任何公司，而其上市股份是公眾易於買賣的。如股份並非實際上或表明只供限定類別的投資者買賣，即屬“公眾”易於買賣；
 - (j) “主要類別股份”一詞指代表某公司過半數的表決權及價值的一個或多於一個類別的股份；
 - (k) “認可證券交易所”一詞指締約雙方的主管當局議定的任何證券交易所；
 - (l) “被請求方”一詞指被請求提供資料的締約方；
 - (m) “申請方”一詞指請求提供資料的締約方；
 - (n) “稅項”一詞指本協定適用的任何稅項。
2. 在締約方於任何時候施行本協定時，凡有任何詞語在本協定中並無界定，則除文意另有所指外，該詞語具有它當其時根據該方的法律所具有的涵義，而在根據該方適用的稅務法律給予該詞語的涵義與根據該方的其他法律給予該詞語的涵義兩者中，以前者為準。

第五條

按請求交換資料

1. 在接獲請求後，被請求方的主管當局須為第一條提述的目的提供資料。不論假使受調查的行為在被請求方發生，在該方的法律下是否構成罪行，該等資料均須交換。

2. 如被請求方的主管當局所管有的資料，不足以令其遵從提供資料的請求，該方須採取所有相關的收集資料措施，以向申請方提供所請求的資料(即使被請求方就其本身的稅務目的而言，未必需要該等資料)。
3. 如申請方的主管當局提出特定請求，被請求方的主管當局須根據本條規定，在其內部法律所容許的範圍內，以證人書面供詞及原本紀錄的經認證副本的形式，提供資料。
4. 各締約方均須確保其主管當局在接獲請求時，有權為第一條所指明的目的取得和提供：
 - (a) 銀行、其他金融機構，以及以代理人或受信人身分行事的人(包括代名人及受託人)持有的資料；
 - (b) 關於公司、合夥、信託、基金會及其他人的擁有權的資料，包括在符合第二條的規限下，在連鎖擁有權中所有人的擁有權資料；就信託而言，包括財產授予人、受託人及受益人的資料；以及就基金會而言，包括創辦人、基金會理事會成員及受益人的資料。此外，本協定並不規定締約雙方有義務取得或提供關於公眾可買賣的公司或公眾集體投資基金或計劃的擁有權的資料，除非該等資料可在不造成不成比例的困難的情況下取得。
5. 被請求方須披露任何在本協定就其所涵蓋的稅項具有效力當日前已產生的資料，但該資料須屬可預見攸關在該日後的課稅期或課稅事項的。
6. 申請方的主管當局在根據本協定作出資料請求時，須向被請求方的主管當局提供以下資料，以顯示所請求的資料屬可預見攸關該請求的：
 - (a) 被審查或調查的人的身分；

- (b) 就哪個課稅期請求提供資料；
 - (c) 為哪個稅務目的尋求提供資料，以及有關稅項種類；
 - (d) 所尋求提供的資料的陳述，包括資料的性質、與請求目的之相關性以及申請方欲以何形式從被請求方收取資料；
 - (e) 基於甚麼理由而相信，所請求提供的資料，是由被請求方持有或是由在該方的司法管轄權內的人管有或控制的；
 - (f) 在所知的範圍內，相信管有被請求提供的資料的人的姓名或名稱及地址；
 - (g) 说明以下事宜的陳述：該請求符合申請方的法律和行政慣例；假若被請求提供的資料是在申請方的司法管轄權內，則該方的主管當局能根據其法律或在行政慣例的正常過程中，取得該等資料，以及該請求符合本協定的規定；
 - (h) 说明以下事宜的陳述：申請方已用盡在其司法管轄權內所有可用的方法，以取得該等資料(造成不成比例的困難的方法除外)。
7. 被請求方的主管當局，須盡快將被請求提供的資料送交申請方。為確保盡快回應：
- (a) 被請求方的主管當局，須在接獲請求後 60 日內，以書面向申請方的主管當局確認收妥請求，並須通知該申請方的主管當局其請求有何不足之處(如有的話)；及
 - (b) (如被請求方的主管當局不能在接獲請求後 90 日內，取得和提供該等資料，包括在提供該等資料方面遇上障礙，或拒絕提供該等資料)被請求方的主管當局須立即通知申請

方，解釋不能提供資料的理由、障礙的性質或拒絕的理由。

第六條

拒絕請求的可能

1. 如申請方不能為施行或強制執行其本身稅務法律而根據其本身法律取得某資料，則不得要求被請求方取得或提供該資料。如請求不符合本協定的規定，被請求方的主管當局可拒絕提供協助。
2. 本協定的條文不會向締約方施加以下義務：提供會披露任何貿易、業務、工業、商業或專業秘密或貿易程序的資料。儘管有以上規定，第五條第 4 款提及種類的資料，不會純粹因為符合該款的準則而被視為上述秘密或貿易程序。
3. 本協定的條文不會向締約方施加以下義務：取得或提供會揭露委託人與律師或其他認可的法律代表之間的保密通訊的資料，而該等通訊是：
 - (a) 為尋求或提供法律意見而作出的或
 - (b) 為在現正進行或擬進行的法律程序中使用而作出的。
4. 如披露某資料會違反公共政策(公共秩序)，被請求方可拒絕提供該資料的請求。
5. 提供資料的請求，不得因引起該請求的稅收申索受爭議而遭拒絕。
6. 如申請方請求提供資料的目的，是為施行或強制執行該方的稅務法律的條文或任何與之有關連的規定，而該條文或規定，使

某名在香港特別行政區(作為被請求方)享有居留權或成立為法團或以其他方式組成的人，或某名格陵蘭(作為被請求方)的國民，在相同情況下，相比某名在香港特別行政區(作為申請方)享有居留權或成立為法團或以其他方式組成的人，或某名格陵蘭(作為申請方)的國民，受到歧視，則被請求方可拒絕提供該資料的請求。

第七條

保密

締約方根據本協定收取的任何資料須保密處理，其方式須與處理根據該方的內部法律取得資料的相同，該等資料只可向在該締約方的司法管轄區內與本協定所涵蓋的稅項的評估或徵收、強制執行或檢控有關，或與關乎該等稅項的上訴的裁決有關的人員或當局(包括法院及行政部門)披露。該等人員或當局只可為上述目的使用該等資料。他們可在公開的法庭程序中或司法裁定中披露該等資料。如沒有被請求方的主管當局的明文書面同意，該等資料不可向任何其他人、實體、當局或任何其他司法管轄區披露。

第八條

費用

1. 在回應提供資料請求的過程中所招致的一般費用，會由被請求方承擔。一般費用通常包括內部行政費用及任何小額的非內部費用。
2. 所有其他並非一般費用的費用均視作特殊費用，它們會由申請方承擔。特殊費用包括(但不限於)下述費用：
 - (a) 第三方進行研究而收取的合理費用；

- (b) 聘請專家、傳譯員或翻譯員的合理費用；
 - (c) 傳遞文件給申請方的合理費用；
 - (d) 被請求方就特定的資料請求所招致的合理訴訟費；及
 - (e) 取得書面供詞或證供的合理費用。
3. 凡在任何個別個案中，特殊費用可能超出 500 美元，締約雙方的主管當局會諮詢對方，以確定申請方會否繼續其請求並承擔有關費用。

第九條

實施立法

締約雙方須制定為遵守及實施本協定條款而需要制定的法例。

第十條

語文

提供協助的請求及對請求的回覆須以英文擬備。

第十一條

相互協商程序

1. 如締約雙方就本協定的實施或解釋出現任何困難或疑問，雙方的主管當局須致力共同協商，以解決問題。

2. 除第 1 款提述的協商外，締約雙方的主管當局可就根據第五條使用的程序，進行共同協商。
3. 締約雙方的主管當局可為達成本條所指的協商，而直接與對方聯絡。
4. 締約雙方亦可就其他解決爭議的方式進行協商。

行政會議秘書

第十二條

生效

行政會議廳

2015 年 月 日

1. 各締約方均須以書面通知另一締約方，表明它已完成其法律規定的使本協定生效的程序。本協定自較後一份通知的日期起生效。
2. 本協定的條文生效時，即就第一條涵蓋的所有事宜，對在本協定生效當日或之後開始的課稅期或(當沒有課稅期)在本協定生效當日或之後產生的所有徵收稅項具有效力。

第十三條

終止

1. 本協定持續有效，直至被任何締約方終止為止。任何締約方均可藉向另一締約方發出書面終止通知，終止本協定。在此情況下，本協定在另一締約方收到終止通知之日後六個月屆滿的翌月首日，停止有效。
2. 如本協定終止，就根據本協定取得的任何資料而言，締約雙方仍須繼續受第七條的條文約束。

註釋

香港特別行政區政府與格陵蘭政府於 2014 年 8 月簽訂關於稅項資料交換的協定。本命令指明該協定第一至十三條中關於稅項資料交換的安排為《稅務條例》(第 112 章)第 49(1A)條所指的安排，並宣布該等安排的生效是屬於有利的。該協定是以英文簽訂的。列於附表的中文文本為譯本。

2. 上述宣布的效力是 —
 - (a) 即使任何成文法則另有規定，該等安排對根據《稅務條例》(第 112 章)徵收的稅項仍屬有效；及
 - (b) 就該等安排中規定須披露關乎格陵蘭的稅項資料的條文而言，該等安排對作為該條文標的之格陵蘭的稅項有效。

《稅務(稅項資料交換)(冰島)令》

(由行政長官會同行政會議根據《稅務條例》(第 112 章)第 49(1A)條作出)

1. 生效日期

本命令自 2015 年 12 月 4 日起實施。

2. 根據第 49(1A)條作出的宣布

為施行本條例第 49(1A)條，現宣布 —

- (a) 已與冰島政府訂立第 3(1)條指明的安排；而
- (b) 該等安排的生效是屬於有利的。

3. 指明的安排

- (1) 為第 2(a)條的目的而指明的安排，是載於在 2014 年 8 月 22 日在巴黎以英文一式兩份簽訂的、名為“Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of Iceland for the Exchange of Information relating to Tax Matters”的協定(在本命令中，該協定的中文譯名為“《中華人民共和國香港特別行政區政府與冰島政府關於稅項資料交換的協定》”)的第一至十三條的安排。
- (2) 第(1)款所述的協定條文的英文文本，載錄於附表；其中文譯本亦於附表列明。

附表

[第 3 條]

Articles 1 to 13 of the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of Iceland for the Exchange of Information relating to Tax Matters

Article 1

Object and Scope of the Agreement

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the internal laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 7. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2

Jurisdiction

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its jurisdiction.

Article 3

Taxes Covered

1. The taxes to which this Agreement applies are:
 - (a) in the case of the Hong Kong Special Administrative Region,
 - (i) profits tax;
 - (ii) salaries tax; and
 - (iii) property tax;
 whether or not charged under personal assessment;
 - (b) in the case of Iceland,
 - (i) the income taxes to the state (tekjuskattar ríkissjóðs);
 - (ii) the income tax to the municipalities (útsvar til sveitarfélaganna); and
 - (iii) the value added tax (virðisaukaskattur).
2. This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any

substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:
 - (a) (i) the term “Hong Kong Special Administrative Region” means any place where the tax laws of the Hong Kong Special Administrative Region of the People’s Republic of China apply;
 - (ii) the term “Iceland” means Iceland and, when used in a geographical sense, means the territory of Iceland, including its territorial sea, and any area beyond the territorial sea within which Iceland, in accordance with international law, exercises jurisdiction or sovereign rights with respect to the sea bed, its subsoil and its superjacent waters, and their natural resources;
 - (b) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased,

- sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (d) the term “competent authority” means
 - (i) in the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative;
 - (ii) in Iceland, the Minister of Finance or the Minister’s authorised representative;
 - (e) the term “Contracting Party” means the Hong Kong Special Administrative Region or Iceland as the context requires;
 - (f) the term “information” means any fact, statement or record in any form whatever;
 - (g) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
 - (h) the term “person” includes an individual, a company and any other body of persons;
 - (i) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the

- public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
 - (k) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
 - (l) the term “requested Party” means the Contracting Party requested to provide information;
 - (m) the term “applicant Party” means the Contracting Party requesting information;
 - (n) the term “tax” means any tax to which the Agreement applies.
2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.
- ### Article 5
- #### Exchange of Information Upon Request
1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the

- conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.
2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.
 3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its internal laws, in the form of depositions of witnesses and authenticated copies of original records.
 4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1, have the authority to obtain and provide upon request:
 - (a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;
 - (b) information regarding the ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting Parties to

- obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.
5. The requested Party shall disclose any information that precedes the date on which this Agreement has effect for the taxes covered by the Agreement, insofar the information is foreseeably relevant for a taxable period or taxable event following that date.
 6. The competent authority of the applicant Party shall provide the following information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:
 - (a) the identity of the person under examination or investigation;
 - (b) the tax period for which information is requested;
 - (c) the tax purpose for which the information is sought and the tax type(s) concerned;
 - (d) a statement of the information sought, including its nature, its relevance to the purpose of the request, and the form in which the applicant Party wishes to receive the information from the requested Party;
 - (e) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;

- (f) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - (g) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
 - (h) a statement that the applicant Party has pursued all means available within its own jurisdiction to obtain the information, except those that would give rise to disproportionate difficulties.
7. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant Party. To ensure a prompt response, the competent authority of the requested Party shall:
- (a) confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request; and
 - (b) if the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party,

explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6

Possibility of Declining a Request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested Party may decline to assist where the request is not made in conformity with this Agreement.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.
3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:
 - (a) produced for the purposes of seeking or providing legal advice or
 - (b) produced for the purposes of use in existing or contemplated legal proceedings.

4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (ordre public).
5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a person who has the right of abode or is incorporated or otherwise constituted in the requested Party (where the requested Party is the Hong Kong Special Administrative Region) or a national of the requested Party (where the requested Party is Iceland) as compared with a person who has the right of abode or is incorporated or otherwise constituted in the applicant Party (where the applicant Party is the Hong Kong Special Administrative Region) or a national of the applicant Party (where the applicant Party is Iceland) in the same circumstances.

Article 7

Confidentiality

Any information received by a Contracting Party under this Agreement shall be treated as confidential in the same manner as information obtained under the internal laws of that Party and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities

shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

Article 8

Costs

1. Incidence of ordinary costs incurred in the course of responding to a request for information will be borne by the requested Party. Such ordinary costs would normally cover internal administration costs and any minor external costs.
2. All other costs that are not ordinary costs are considered extraordinary costs and will be borne by the applicant Party. Extraordinary costs include, but are not limited to, the following:
 - (a) reasonable fees charged by third parties for carrying out research;
 - (b) reasonable costs of engaging experts, interpreters, or translators;
 - (c) reasonable costs of conveying documents to the applicant Party;
 - (d) reasonable litigation costs of the requested Party in relation to a specific request for information; and
 - (e) reasonable costs for obtaining depositions or testimony.

3. The competent authorities of the Contracting Parties will consult each other in any particular case where extraordinary costs are likely to exceed \$US500 to determine whether the applicant Party will continue to pursue the request and bear the cost.

Article 9

Implementation Legislation

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.

Article 10

Language

Requests for assistance and answers thereto shall be drawn up in English.

Article 11

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Article 5.

3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Contracting Parties may also agree on other forms of dispute resolution.

Article 12

Entry into Force

1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.
2. The provisions of this Agreement shall thereupon have effect, with respect to all matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into force, or, where there is no taxable period, for all charges to tax arising on or after the date on which the Agreement enters into force.

Article 13

Termination

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written notice of termination to the other Contracting Party. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period

of six months after the date of receipt of notice of termination by the other Contracting Party.

2. In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under the Agreement.

(中文譯本)

《中華人民共和國香港特別行政區政府與冰島政府關於稅項資料交換的協定》第一至十三條

第一條

本協定的目的及範圍

締約雙方的主管當局，須透過交換可預見攸關施行及強制執行締約雙方關於本協定所涵蓋的稅項的內部法律的資料，提供協助。該等資料須包括可預見攸關該等稅項的釐定、評估及徵收、稅收申索的追討及強制執行，或稅收事宜的調查或檢控的資料。資料須按照本協定的條文交換，並須按第七條所規定的方式保密處理。被請求方的法律或行政慣例確保任何人的權利及保障措施，在它們不會不當地妨礙或拖延資料的有效交換的範圍內，繼續適用。

第二條

管轄權

被請求方沒有責任提供既非由其當局持有亦非由在其司法管轄區內的人管有或控制的資料。

第三條

所涵蓋的稅項

1. 本協定適用於以下稅項：
 - (a) 就香港特別行政區而言，
 - (i) 利得稅；
 - (ii) 薪俸稅；及
 - (iii) 物業稅；
 不論是否按個人入息課稅徵收；
 - (b) 就冰島而言，
 - (i) 付予國家的所得稅；
 - (ii) 付予市政府的所得稅；及
 - (iii) 增值稅。

2. 本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同的稅項。如締約雙方的主管當局同意，本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項實質上類似的稅項。如本協定所涵蓋的稅務事宜有任何重大改變，以及相關的收集資料措施有任何重大改變，締約雙方的主管當局須將改變通知對方。

第四條
定義

1. 就本協定而言，除經另行界定外：
 - (a) (i) “香港特別行政區”一詞指中華人民共和國香港特別行政區的稅務法律所適用的任何地區；
 - (ii) “冰島”一詞指冰島，而該詞用於地理概念時，指冰島的領土，包括其領海以及位於領海以外，按照國際法冰島可在其內就海床、其底土及其上覆水域以及它們的自然資源行使管轄權或主權權利的任何區域；
 - (b) “集體投資基金或計劃”一詞指任何匯集投資工具(不論其法律形式為何)。“公眾集體投資基金或計劃”一詞指公眾易於買賣或贖回其單位、股份或其他權益的任何集體投資基金或計劃。如有關基金或計劃的單位、股份或其他權益並非實際上或表明只供限定類別的投資者買賣或贖回，即屬“公眾”易於買賣或贖回；
 - (c) “公司”一詞指任何法團，或就稅收而言視作法團的任何實體；
 - (d) “主管當局”一詞
 - (i) 就香港特別行政區而言，指稅務局局長或其獲授權代表；
 - (ii) 就冰島而言，指財政部長或其獲授權代表；

- (e) “締約方”一詞指香港特別行政區或冰島，按文意所需而定；
 - (f) “資料”一詞指任何形式的事實、陳述或紀錄；
 - (g) “收集資料措施”一詞指令締約方可取得和提供所請求的資料的法律及行政或司法程序；
 - (h) “人”一詞包括個人、公司及任何其他團體；
 - (i) “公眾可買賣的公司”一詞指其主要類別股份是於認可證券交易所上市的任何公司，而其上市股份是公眾易於買賣的。如股份並非實際上或表明只供限定類別的投資者買賣，即屬“公眾”易於買賣；
 - (j) “主要類別股份”一詞指代表某公司過半數的表決權及價值的一個或多於一個類別的股份；
 - (k) “認可證券交易所”一詞指締約雙方的主管當局議定的任何證券交易所；
 - (l) “被請求方”一詞指被請求提供資料的締約方；
 - (m) “申請方”一詞指請求提供資料的締約方；
 - (n) “稅項”一詞指本協定適用的任何稅項。
2. 在締約方於任何時候施行本協定時，凡有任何詞語在本協定中並無界定，則除文意另有所指外，該詞語具有它當其時根據該方的法律所具有的涵義，而在根據該方適用的稅務法律給予該詞語的涵義與根據該方的其他法律給予該詞語的涵義兩者中，以前者為準。

第五條
按請求交換資料

1. 在接獲請求後，被請求方的主管當局須為第一條所述的目的提供資料。不論假使受調查的行為在被請求方發生，在該方的法律下是否構成罪行，該等資料均須交換。
2. 如被請求方的主管當局所管有的資料，不足以令其遵從提供資料的請求，該方須採取所有相關的收集資料措施，以向申請方提供所請求的資料(即使被請求方就其本身的稅務目的而言，未必需要該等資料)。
3. 如申請方的主管當局提出特定請求，被請求方的主管當局須根據本條規定，在其內部法律所容許的範圍內，以證人書面供詞及原本紀錄的經認證副本的形式，提供資料。
4. 各締約方均須確保其主管當局在接獲請求時，有權為第一條所指明的目的取得和提供：
 - (a) 銀行、其他金融機構，以及以代理人或受信人身分行事的人(包括代名人及受託人)持有的資料；
 - (b) 關於公司、合夥、信託、基金會及其他人的擁有權的資料，包括在符合第二條的規限下，在連鎖擁有權中所有人的擁有權資料；就信託而言，包括財產授予人、受託人及受益人的資料；以及就基金會而言，包括創辦人、基金會理事會成員及受益人的資料。此外，本協定並不規定締約雙方有義務取得或提供關於公眾可買賣的公司或公眾集體投資基金或計劃的擁有權的資料，除非該等資料可在不造成不成比例的困難的情況下取得。

5. 被請求方須披露任何在本協定就其所涵蓋的稅項具有效力當日前已產生的資料，但該資料須屬可預見攸關在該日後的課稅期或課稅事項的。
6. 申請方的主管當局在根據本協定作出資料請求時，須向被請求方的主管當局提供以下資料，以顯示所請求的資料屬可預見攸關該請求的：
 - (a) 被審查或調查的人的身分；
 - (b) 就哪個課稅期請求提供資料；
 - (c) 為哪個稅務目的尋求提供資料，以及有關稅項種類；
 - (d) 所尋求提供的資料的陳述，包括資料的性質、與請求目的之相關性以及申請方欲以何形式從被請求方收取資料；
 - (e) 基於甚麼理由而相信，所請求提供的資料，是由被請求方持有或是由在該方的司法管轄權內的人管有或控制的；
 - (f) 在所知的範圍內，相信管有被請求提供的資料的人的姓名或名稱及地址；
 - (g) 述明以下事宜的陳述：該請求符合申請方的法律和行政慣例；假若被請求提供的資料是在申請方的司法管轄權內，則該方的主管當局能根據其法律或在行政慣例的正常過程中，取得該等資料，以及該請求符合本協定的規定；
 - (h) 述明以下事宜的陳述：申請方已用盡在其司法管轄權內所有可用的方法，以取得該等資料(造成不成比例的困難的方法除外)。

7. 被請求方的主管當局，須盡快將被請求提供的資料送交申請方。為確保盡快回應：
 - (a) 被請求方的主管當局，須在接獲請求後 60 日內，以書面向申請方的主管當局確認收妥請求，並須通知該申請方的主管當局其請求有何不足之處(如有的話)；及
 - (b) (如被請求方的主管當局不能在接獲請求後 90 日內，取得和提供該等資料，包括在提供該等資料方面遇上障礙，或拒絕提供該等資料)被請求方的主管當局須立即通知申請方，解釋不能提供資料的理由、障礙的性質或拒絕的理由。

第六條

拒絕請求的可能

1. 如申請方不能為施行或強制執行其本身稅務法律而根據其本身法律取得某資料，則不得要求被請求方取得或提供該資料。如請求不符合本協定的規定，被請求方的主管當局可拒絕提供協助。
2. 本協定的條文不會向締約方施加以下義務：提供會披露任何貿易、業務、工業、商業或專業秘密或貿易程序的資料。儘管有以上規定，第五條第 4 款所述種類的資料，不會純粹因為符合該款的準則而被視為上述秘密或貿易程序。
3. 本協定的條文不會向締約方施加以下義務：取得或提供會揭露委託人與律師或其他認可的法律代表之間的保密通訊的資料，而該等通訊是：
 - (a) 為尋求或提供法律意見而作出的或

- (b) 為在現正進行或擬進行的法律程序中使用而作出的。
4. 如披露某資料會違反公共政策(公共秩序)，被請求方可拒絕提供該資料的請求。
5. 提供資料的請求，不得因引起該請求的稅收申索受爭議而遭拒絕。
6. 如申請方請求提供資料的目的，是為施行或強制執行該方的稅務法律的條文或任何與之有關連的規定，而該條文或規定，使某名在香港特別行政區(作為被請求方)享有居留權或成立為法團或以其他方式組成的人，或某名冰島(作為被請求方)的國民，在相同情況下，相比某名在香港特別行政區(作為申請方)享有居留權或成立為法團或以其他方式組成的人，或某名冰島(作為申請方)的國民，受到歧視，則被請求方可拒絕提供該資料的請求。

第七條

保密

締約方根據本協定收取的任何資料須保密處理，其方式須與處理根據該方的內部法律取得資料的相同，該等資料只可向在該締約方的司法管轄區內與本協定所涵蓋的稅項的評估或徵收、強制執行或檢控有關，或與關乎該等稅項的上訴的裁決有關的人員或當局(包括法院及行政部門)披露。該等人員或當局只可為上述目的使用該等資料。他們可在公開的法庭程序中或司法裁定中披露該等資料。如沒有被請求方的主管當局的明文書面同意，該等資料不可向任何其他人、實體、當局或任何其他司法管轄區披露。

第八條

費用

1. 在回應提供資料請求的過程中所招致的一般費用，會由被請求方承擔。一般費用通常包括內部行政費用及任何小額的非內部費用。
2. 所有其他並非一般費用的費用均視作特殊費用，它們會由申請方承擔。特殊費用包括(但不限於)下述費用：
 - (a) 第三方進行研究而收取的合理費用；
 - (b) 聘請專家、傳譯員或翻譯員的合理費用；
 - (c) 傳遞文件給申請方的合理費用；
 - (d) 被請求方就特定的資料請求所招致的合理訴訟費；及
 - (e) 取得書面供詞或證供的合理費用。
3. 凡在任何個別個案中，特殊費用可能超出 500 美元，締約雙方的主管當局會諮詢對方，以確定申請方會否繼續其請求並承擔有關費用。

第九條

實施立法

締約雙方須制定為遵守及實施本協定條款而需要制定的法例。

第十條

語文

提供協助的請求及對請求的回覆須以英文擬備。

第十一條

相互協商程序

1. 如締約雙方就本協定的實施或解釋出現任何困難或疑問，雙方的主管當局須致力共同協商，以解決問題。
2. 除第 1 款提及的協商外，締約雙方的主管當局可就根據第五條使用的程序，進行共同協商。
3. 締約雙方的主管當局可為達成本條所指的協商，而直接與對方聯絡。
4. 締約雙方亦可就其他解決爭議的方式進行協商。

第十二條

生效

1. 各締約方均須以書面通知另一締約方，表明它已完成其法律規定的使本協定生效的程序。本協定自較後一份通知的日期起生效。
2. 本協定的條文生效時，即就第一條涵蓋的所有事宜，對在本協定生效當日或之後開始的課稅期或(當沒有課稅期)在本協定生效當日或之後產生的所有徵收稅項具有效力。

第十三條

終止

1. 本協定持續有效，直至被任何締約方終止為止。任何締約方均可藉向另一締約方發出書面終止通知，終止本協定。在此情況下，本協定在另一締約方收到終止通知之日後六個月屆滿的翌月首日，停止有效。
2. 如本協定終止，就根據本協定取得的任何資料而言，締約雙方仍須繼續受第七條的條文約束。

行政會議秘書

行政會議廳

2015年 月 日

註釋

香港特別行政區政府與冰島政府於 2014 年 8 月簽訂關於稅項資料交換的協定。本命令指明該協定第一至十三條中關於稅項資料交換的安排為《稅務條例》(第 112 章)第 49(1A)條所指的安排，並宣布該等安排的生效是屬於有利的。該協定是以英文簽訂的。列於附表的中文文本為譯本。

2. 上述宣布的效力是 —
 - (a) 即使任何成文法則另有規定，該等安排對根據《稅務條例》(第 112 章)徵收的稅項仍屬有效；及
 - (b) 就該等安排中規定須披露關乎冰島的稅項資料的條文而言，該等安排對作為該條文標的之冰島的稅項有效。

《稅務(稅項資料交換)(挪威王國)令》

第1條

1

《稅務(稅項資料交換)(挪威王國)令》

(由行政長官會同行政會議根據《稅務條例》(第112章)第49(1A)條作出)

1. 生效日期

本命令自2015年12月4日起實施。

2. 根據第49(1A)條作出的宣布

為施行本條例第49(1A)條，現宣布—

- (a) 已與挪威王國政府訂立第3(1)條指明的安排；而
- (b) 該等安排的生效是屬於有利的。

3. 指明的安排

- (1) 為第2(a)條的目的而指明的安排，是載於在2014年8月22日在巴黎以英文一式兩份簽訂的、名為“Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Kingdom of Norway for the Exchange of Information relating to Tax Matters”的協定(在本命令中，該協定的中文譯名為“《中華人民共和國香港特別行政區政府與挪威王國政府關於稅項資料交換的協定》”)的第一至十三條的安排。
- (2) 第(1)款所述的協定條文的英文文本，載錄於附表；其中文譯本亦於附表列明。

附表

《稅務(稅項資料交換)(挪威王國)令》

2

附表

[第3條]

Articles 1 to 13 of the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Kingdom of Norway for the Exchange of Information relating to Tax Matters

Article 1**Object and Scope of the Agreement**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the internal laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 7. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2**Jurisdiction**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its jurisdiction.

Article 3

Taxes Covered

1. The taxes to which this Agreement applies are:
 - (a) in the case of the Hong Kong Special Administrative Region,
 - (i) profits tax;
 - (ii) salaries tax; and
 - (iii) property tax;

whether or not charged under personal assessment;
 - (b) in the case of Norway,
 - (i) taxes on income and capital;
 - (ii) the tax on petroleum income;
 - (iii) the resource rent tax on income from hydro-electric power;
 - (iv) the tonnage tax;
 - (v) the tax on inheritance and certain gifts; and

- (vi) the value added tax.
2. This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:
 - (a) (i) the term “Hong Kong Special Administrative Region” means any place where the tax laws of the Hong Kong Special Administrative Region of the People’s Republic of China apply;
 - (ii) the term “Norway” means the Kingdom of Norway, and includes the land territory and internal waters, the territorial sea and the area beyond the territorial sea where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; the term does not comprise Svalbard, Jan Mayen and the Norwegian dependencies (“biland”);

- (b) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) the term “competent authority” means
 - (i) in the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative;
 - (ii) in Norway, the Minister of Finance or the Minister’s authorised representative;
- (e) the term “Contracting Party” means the Hong Kong Special Administrative Region or Norway as the context requires;
- (f) the term “information” means any fact, statement or record in any form whatever;
- (g) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;

- (h) the term “person” includes an individual, a company and any other body of persons;
 - (i) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
 - (j) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
 - (k) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
 - (l) the term “requested Party” means the Contracting Party requested to provide information;
 - (m) the term “applicant Party” means the Contracting Party requesting information;
 - (n) the term “tax” means any tax to which the Agreement applies.
2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 5**Exchange of Information Upon Request**

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.
2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.
3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its internal laws, in the form of depositions of witnesses and authenticated copies of original records.
4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1, have the authority to obtain and provide upon request:
 - (a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;

- (b) information regarding the ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.
5. The requested Party shall disclose any information that precedes the date on which this Agreement has effect for the taxes covered by the Agreement, insofar the information is foreseeably relevant for a taxable period or taxable event following that date.
6. The competent authority of the applicant Party shall provide the following information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:
 - (a) the identity of the person under examination or investigation;
 - (b) the tax period for which information is requested;
 - (c) the tax purpose for which the information is sought and the tax type(s) concerned;
 - (d) a statement of the information sought, including its nature, its relevance to the purpose of the request, and the form in which

- the applicant Party wishes to receive the information from the requested Party;
- (e) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
 - (f) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - (g) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
 - (h) a statement that the applicant Party has pursued all means available within its own jurisdiction to obtain the information, except those that would give rise to disproportionate difficulties.
7. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant Party. To ensure a prompt response, the competent authority of the requested Party shall:
- (a) confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request; and

- (b) if the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6

Possibility of Declining a Request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested Party may decline to assist where the request is not made in conformity with this Agreement.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such a secret or trade process merely because it meets the criteria in that paragraph.
3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:

- (a) produced for the purposes of seeking or providing legal advice or
 - (b) produced for the purposes of use in existing or contemplated legal proceedings.
4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (ordre public).
5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a person who has the right of abode or is incorporated or otherwise constituted in the requested Party (where the requested Party is the Hong Kong Special Administrative Region) or a national of the requested Party (where the requested Party is Norway) as compared with a person who has the right of abode or is incorporated or otherwise constituted in the applicant Party (where the applicant Party is the Hong Kong Special Administrative Region) or a national of the applicant Party (where the applicant Party is Norway) in the same circumstances.

Article 7

Confidentiality

Any information received by a Contracting Party under this Agreement shall be treated as confidential in the same manner as information obtained under the internal laws of that Party and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

Article 8

Costs

1. Incidence of ordinary costs incurred in the course of responding to a request for information will be borne by the requested Party. Such ordinary costs would normally cover internal administration costs and any minor external costs.
2. All other costs that are not ordinary costs are considered extraordinary costs and will be borne by the applicant Party. Extraordinary costs include, but are not limited to, the following:
 - (a) reasonable fees charged by third parties for carrying out research;
 - (b) reasonable costs of engaging experts, interpreters, or translators;

- (c) reasonable costs of conveying documents to the applicant Party;
 - (d) reasonable litigation costs of the requested Party in relation to a specific request for information; and
 - (e) reasonable costs for obtaining depositions or testimony.
3. The competent authorities of the Contracting Parties will consult each other in any particular case where extraordinary costs are likely to exceed \$US500 to determine whether the applicant Party will continue to pursue the request and bear the cost.

Article 9

Implementation Legislation

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.

Article 10

Language

Requests for assistance and answers thereto shall be drawn up in English.

Article 11

Mutual Agreement Procedure

1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Article 5.
3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
4. The Contracting Parties may also agree on other forms of dispute resolution.

Article 12

Entry into Force

1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications.
2. The provisions of this Agreement shall thereupon have effect, with respect to all matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into force, or, where there is no taxable period, for all charges to tax arising on or after the date on which the Agreement enters into force.

Article 13**Termination**

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written notice of termination to the other Contracting Party. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period of six months after the date of receipt of notice of termination by the other Contracting Party.

2. In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under the Agreement.

(中文譯本)

**《中華人民共和國香港特別行政區政府與挪威王國政
府關於稅項資料交換的協定》第一至十三條****第一條****本協定的目的及範圍**

締約雙方的主管當局，須透過交換可預見攸關施行及強制執行締約雙方關乎本協定所涵蓋的稅項的內部法律的資料，提供協助。該等資料須包括可預見攸關該等稅項的釐定、評估及徵收、稅收申索的追討及強制執行，或稅收事宜的調查或檢控的資料。資料須按照本協定的條文交換，並須按第七條所規定的方式保密處理。被請求方的法律或行

政慣例確保任何人的權利及保障措施，在它們不會不當地妨礙或拖延資料的有效交換的範圍內，繼續適用。

第二條**管轄權**

被請求方沒有責任提供既非由其當局持有亦非由在其司法管轄區內的人管有或控制的資料。

第三條**所涵蓋的稅項**

1. 本協定適用於以下稅項：
 - (a) 就香港特別行政區而言，
 (i) 利得稅；
 (ii) 薪俸稅；及
 (iii) 物業稅；
 不論是否按個人入息課稅徵收；
 - (b) 就挪威而言，
 (i) 所得稅及資產稅；
 (ii) 石油所得稅；

- (iii) 就來自水力發電能源的收入所徵收的資源租賃稅；
 - (iv) 船舶噸位稅；
 - (v) 繼承稅及饋贈稅；及
 - (vi) 增值稅。
2. 本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同的稅項。如締約雙方的主管當局同意，本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項實質上類似的稅項。如本協定所涵蓋的稅務事宜有任何重大改變，以及相關的收集資料措施有任何重大改變，締約雙方的主管當局須將改變通知對方。

第四條

定義

1. 就本協定而言，除經另行界定外：

- (a) (i) “香港特別行政區”一詞指中華人民共和國香港特別行政區的稅務法律所適用的任何地區；
- (ii) “挪威”一詞指挪威王國，包括挪威王國領陸、內水、領海以及符合以下描述的位於領海以外的區域：按照挪威法律及國際法，挪威王國可對海床及底土以及它們的自然資源行使權利的區域；該詞不包括斯瓦爾巴群島、揚馬延島及挪威屬地(“半島”)；

- (b) “集體投資基金或計劃”一詞指任何匯集投資工具(不論其法律形式為何)。“公眾集體投資基金或計劃”一詞指公眾易於買賣或贖回其單位、股份或其他權益的任何集體投資基金或計劃。如有關基金或計劃的單位、股份或其他權益並非實際上或表明只供限定類別的投資者買賣或贖回，即屬“公眾”易於買賣或贖回；
- (c) “公司”一詞指任何法團，或就稅收而言視作法團的任何實體；
- (d) “主管當局”一詞
 - (i) 就香港特別行政區而言，指稅務局局長或其獲授權代表；
 - (ii) 就挪威而言，指財政部長或其獲授權代表；
- (e) “締約方”一詞指香港特別行政區或挪威，按文意所需而定；
- (f) “資料”一詞指任何形式的事實、陳述或紀錄；
- (g) “收集資料措施”一詞指令締約方可取得和提供所請求的資料的法律及行政或司法程序；
- (h) “人”一詞包括個人、公司及任何其他團體；
- (i) “公眾可買賣的公司”一詞指其主要類別股份是於認可證券交易所上市的任何公司，而其上市股份是公眾易於買賣的。如股份並非實際上或表明只供限定類別的投資者買賣，即屬“公眾”易於買賣；

- (j) “主要類別股份”一詞指代表某公司過半數的表決權及價值的一個或多於一個類別的股份；
 - (k) “認可證券交易所”一詞指締約雙方的主管當局議定的任何證券交易所；
 - (l) “被請求方”一詞指被請求提供資料的締約方；
 - (m) “申請方”一詞指請求提供資料的締約方；
 - (n) “稅項”一詞指本協定適用的任何稅項。
2. 在締約方於任何時候施行本協定時，凡有任何詞語在本協定中並無界定，則除文意另有所指外，該詞語具有它當其時根據該方的法律所具有的涵義，而在根據該方適用的稅務法律給予該詞語的涵義與根據該方的其他法律給予該詞語的涵義兩者中，以前者為準。

第五條

按請求交換資料

1. 在接獲請求後，被請求方的主管當局須為第一條所述的目的提供資料。不論假使受調查的行為在被請求方發生，在該方的法律下是否構成罪行，該等資料均須交換。
2. 如被請求方的主管當局所管有的資料，不足以令其遵從提供資料的請求，該方須採取所有相關的收集資料措施，以向申請方提供所請求的資料(即使被請求方就其本身的稅務目的而言，未必需要該等資料)。

3. 如申請方的主管當局提出特定請求，被請求方的主管當局須根據本條規定，在其內部法律所容許的範圍內，以證人書面供詞及原本紀錄的經認證副本的形式，提供資料。
4. 各締約方均須確保其主管當局在接獲請求時，有權為第一條所指明的目的取得和提供：
 - (a) 銀行、其他金融機構，以及以代理人或受信人身分行事的人(包括代名人及受託人)持有的資料；
 - (b) 關於公司、合夥、信託、基金會及其他人的擁有權的資料，包括在符合第二條的規限下，在連鎖擁有權中所有人的擁有權資料；就信託而言，包括財產授予人、受託人及受益人的資料；以及就基金會而言，包括創辦人、基金會理事會成員及受益人的資料。此外，本協定並不規定締約雙方有義務取得或提供關於公眾可買賣的公司或公眾集體投資基金或計劃的擁有權的資料，除非該等資料可在不造成不成比例的困難的情況下取得。
5. 被請求方須披露任何在本協定就其所涵蓋的稅項具有效力當日前已產生的資料，但該資料須屬可預見攸關在該日後的課稅期或課稅事項的。
6. 申請方的主管當局在根據本協定作出資料請求時，須向被請求方的主管當局提供以下資料，以顯示所請求的資料屬可預見攸關該請求的：
 - (a) 被審查或調查的人的身分；
 - (b) 就哪個課稅期請求提供資料；
 - (c) 為哪個稅務目的尋求提供資料，以及有關稅項種類；

- (d) 所尋求提供的資料的陳述，包括資料的性質、與請求目的之相關性以及申請方欲以何形式從被請求方收取資料；
 - (e) 基於甚麼理由而相信，所請求提供的資料，是由被請求方持有或是由在該方的司法管轄權內的人管有或控制的；
 - (f) 在所知的範圍內，相信管有被請求提供的資料的人的姓名或名稱及地址；
 - (g) 述明以下事宜的陳述：該請求符合申請方的法律和行政慣例；假若被請求提供的資料是在申請方的司法管轄權內，則該方的主管當局能根據其法律或在行政慣例的正常過程中，取得該等資料，以及該請求符合本協定的規定；
 - (h) 述明以下事宜的陳述：申請方已用盡在其司法管轄權內所有可用的方法，以取得該等資料(造成不成比例的困難的方法除外)。
7. 被請求方的主管當局，須盡快將被請求提供的資料送交申請方。為確保盡快回應：
- (a) 被請求方的主管當局，須在接獲請求後 60 日內，以書面向申請方的主管當局確認收妥請求，並須通知該申請方的主管當局其請求有何不足之處(如有的話)；及
 - (b) (如被請求方的主管當局不能在接獲請求後 90 日內，取得和提供該等資料，包括在提供該等資料方面遇上障礙，或拒絕提供該等資料)被請求方的主管當局須立即通知申請方，解釋不能提供資料的理由、障礙的性質或拒絕的理由。

第六條

- ### 拒絕請求的可能
1. 如申請方不能為施行或強制執行其本身稅務法律而根據其本身法律取得某資料，則不得要求被請求方取得或提供該資料。如請求不符合本協定的規定，被請求方的主管當局可拒絕提供協助。
 2. 本協定的條文不會向締約方施加以下義務：提供會披露任何貿易、業務、工業、商業或專業秘密或貿易程序的資料。儘管有以上規定，第五條第 4 款提及種類的資料，不會純粹因為符合該款的準則而被視為上述秘密或貿易程序。
 3. 本協定的條文不會向締約方施加以下義務：取得或提供會揭露委託人與律師或其他認可的法律代表之間的保密通訊的資料，而該等通訊是：
 - (a) 為尋求或提供法律意見而作出的或
 - (b) 為在現正進行或擬進行的法律程序中使用而作出的。
 4. 如披露某資料會違反公共政策(公共秩序)，被請求方可拒絕提供該資料的請求。
 5. 提供資料的請求，不得因引起該請求的稅收申索受爭議而遭拒絕。
 6. 如申請方請求提供資料的目的，是為施行或強制執行該方的稅務法律的條文或任何與之有關連的規定，而該條文或規定，使某名在香港特別行政區(作為被請求方)享有居留權或成立為法團或以其他方式組成的人，或某名挪威(作為被請求方)的國民，在相同情況下，相比某名在香港特別行政區(作為申請方)享有居留權或成立為法團或以其他方式組成的人，或某名挪威

(作為申請方)的國民，受到歧視，則被請求方可拒絕提供該資料的請求。

第七條

保密

締約方根據本協定收取的任何資料須保密處理，其方式須與處理根據該方的內部法律取得資料的相同，該等資料只可向在該締約方的司法管轄區內與本協定所涵蓋的稅項的評估或徵收、強制執行或檢控有關，或與關乎該等稅項的上訴的裁決有關的人員或當局(包括法院及行政部門)披露。該等人員或當局只可為上述目的使用該等資料。他們可在公開的法庭程序中或司法裁定中披露該等資料。如沒有被請求方的主管當局的明文書面同意，該等資料不可向任何其他人、實體、當局或任何其他司法管轄區披露。

第八條

費用

1. 在回應提供資料請求的過程中所招致的一般費用，會由被請求方承擔。一般費用通常包括內部行政費用及任何小額的非內部費用。
2. 所有其他並非一般費用的費用均視作特殊費用，它們會由申請方承擔。特殊費用包括(但不限於)下述費用：
 - (a) 第三方進行研究而收取的合理費用；
 - (b) 聘請專家、傳譯員或翻譯員的合理費用；
 - (c) 傳遞文件給申請方的合理費用；

- (d) 被請求方就特定的資料請求所招致的合理訴訟費；及
- (e) 取得書面供詞或證供的合理費用。

3. 凡在任何個別個案中，特殊費用可能超出 500 美元，締約雙方的主管當局會諮詢對方，以確定申請方會否繼續其請求並承擔有關費用。

第九條

實施立法

締約雙方須制定為遵守及實施本協定條款而需要制定的法例。

第十條

語文

提供協助的請求及對請求的回覆須以英文擬備。

第十一條

相互協商程序

1. 如締約雙方就本協定的實施或解釋出現任何困難或疑問，雙方的主管當局須致力共同協商，以解決問題。
2. 除第 1 款提述的協商外，締約雙方的主管當局可就根據第五條使用的程序，進行共同協商。

3. 締約雙方的主管當局可為達成本條所指的協商，而直接與對方聯絡。
4. 締約雙方亦可就其他解決爭議的方式進行協商。

第十二條

生效

行政會議秘書

1. 各締約方均須以書面通知另一締約方，表明它已完成其法律規定的使本協定生效的程序。本協定自較後一份通知的日期起生效。
2. 本協定的條文生效時，即就第一條涵蓋的所有事宜，對在本協定生效當日或之後開始的課稅期或(當沒有課稅期)在本協定生效當日或之後產生的所有徵收稅項具有效力。

行政會議廳

2015年 月 日

第十三條

終止

1. 本協定持續有效，直至被任何締約方終止為止。任何締約方均可藉向另一締約方發出書面終止通知，終止本協定。在此情況下，本協定在另一締約方收到終止通知之日後六個月屆滿的翌月首日，停止有效。
2. 如本協定終止，就根據本協定取得的任何資料而言，締約雙方仍須繼續受第七條的條文約束。

註釋

香港特別行政區政府與挪威王國政府於 2014 年 8 月簽訂關於稅項資料交換的協定。本命令指明該協定第一至十三條中關於稅項資料交換的安排為《稅務條例》(第 112 章)第 49(1A)條所指的安排，並宣布該等安排的生效是屬於有利的。該協定是以英文簽訂的。列於附表的中文文本為譯本。

2. 上述宣布的效力是 —

- (a) 即使任何成文法則另有規定，該等安排對根據《稅務條例》(第 112 章)徵收的稅項仍屬有效；及
- (b) 就該等安排中規定須披露關乎挪威王國的稅項資料的條文而言，該等安排對作為該條文標的之挪威王國的稅項有效。

《稅務(稅項資料交換)(瑞典王國)令》

第1條

1

《稅務(稅項資料交換)(瑞典王國)令》

(由行政長官會同行政會議根據《稅務條例》(第112章)第49(1A)條作出)

1. 生效日期

本命令自2015年12月4日起實施。

2. 根據第49(1A)條作出的宣布

為施行本條例第49(1A)條，現宣布—

- (a) 已與瑞典王國政府訂立第3(1)條指明的安排；而
- (b) 該等安排的生效是屬於有利的。

3. 指明的安排

- (1) 為第2(a)條的目的而指明的安排，是載於在2014年8月22日在巴黎以英文一式兩份簽訂的、名為“Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Kingdom of Sweden for the Exchange of Information relating to Tax Matters”的協定(在本命令中，該協定的中文譯名為“《中華人民共和國香港特別行政區政府與瑞典王國政府關於稅項資料交換的協定》”)的第一至十三條的安排。
- (2) 第(1)款提及的協定條文的英文文本，載錄於附表；其中文譯本亦於附表列明。

附表

《稅務(稅項資料交換)(瑞典王國)令》

2

附表

[第3條]

Articles 1 to 13 of the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of the Kingdom of Sweden for the Exchange of Information relating to Tax Matters

Article 1**Object and Scope of the Agreement**

1. The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the internal laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 7. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.
2. This Agreement shall not affect the application in the Contracting Parties of the provisions on mutual legal assistance in criminal matters.

Article 2**Jurisdiction**

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its jurisdiction.

Article 3**Taxes Covered**

1. The taxes to which this Agreement applies are:

(a) in the case of the Hong Kong Special Administrative Region,

(i) profits tax;

(ii) salaries tax; and

(iii) property tax;

whether or not charged under personal assessment;

(b) in the case of Sweden,

(i) taxes on income, profits and salaries;

(ii) taxes on dividends, royalties and capital gains;

(iii) taxes on net wealth; and

(iv) taxes in other categories, except customs duties, namely:

— estate, inheritance or gift taxes;

— taxes on immovable or movable property;

— consumption taxes; and

— taxes on goods and services.

2. This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4**Definitions**

1. For the purposes of this Agreement, unless otherwise defined:

(a) (i) the term "Hong Kong Special Administrative Region" means any place where the tax laws of the Hong Kong Special Administrative Region of the People's Republic of China apply;

(ii) the term "Sweden" means the Kingdom of Sweden and, when used in a geographical sense, includes the national

territory, the territorial sea of Sweden as well as other maritime areas over which Sweden in accordance with international law exercises sovereign rights or jurisdiction;

- (b) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) the term “competent authority” means
 - (i) in the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative;
 - (ii) in Sweden, the Minister of Finance, his authorised representative or the authority which is designated as a competent authority for the purposes of this Agreement;
- (e) the term “Contracting Party” means the Hong Kong Special Administrative Region or Sweden as the context requires;

- (f) the term “information” means any fact, statement or record in any form whatever;
- (g) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- (h) the term “person” includes an individual, a company and any other body of persons;
- (i) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (k) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- (l) the term “requested Party” means the Contracting Party requested to provide information;
- (m) the term “applicant Party” means the Contracting Party requesting information;
- (n) the term “tax” means any tax to which the Agreement applies.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

Article 5

Exchange of Information Upon Request

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.
2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the applicant Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.
3. If specifically requested by the competent authority of an applicant Party, the competent authority of the requested Party shall provide information under this Article, to the extent allowable under its internal laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Contracting Party shall ensure that its competent authorities for the purposes specified in Article 1, have the authority to obtain and provide upon request:
 - (a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;
 - (b) information regarding the ownership of companies, partnerships, trusts, foundations and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Contracting Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.
5. The requested Party shall disclose any information that precedes the date on which this Agreement has effect for the taxes covered by the Agreement, insofar the information is foreseeably relevant for a taxable period or taxable event following that date.
6. The competent authority of the applicant Party shall provide the following information to the competent authority of the requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:
 - (a) the identity of the person under examination or investigation;

- (b) the tax period for which information is requested;
 - (c) the tax purpose for which the information is sought and the tax type(s) concerned;
 - (d) a statement of the information sought, including its nature, its relevance to the purpose of the request, and the form in which the applicant Party wishes to receive the information from the requested Party;
 - (e) grounds for believing that the information requested is held in the requested Party or is in the possession or control of a person within the jurisdiction of the requested Party;
 - (f) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - (g) a statement that the request is in conformity with the law and administrative practices of the applicant Party, that if the requested information was within the jurisdiction of the applicant Party then the competent authority of the applicant Party would be able to obtain the information under the laws of the applicant Party or in the normal course of administrative practice and that it is in conformity with this Agreement;
 - (h) a statement that the applicant Party has pursued all means available within its own jurisdiction to obtain the information, except those that would give rise to disproportionate difficulties.
7. The competent authority of the requested Party shall forward the requested information as promptly as possible to the applicant

Party. To ensure a prompt response, the competent authority of the requested Party shall:

- (a) confirm receipt of a request in writing to the competent authority of the applicant Party and shall notify the competent authority of the applicant Party of deficiencies in the request, if any, within 60 days of the receipt of the request; and
- (b) if the competent authority of the requested Party has been unable to obtain and provide the information within 90 days of receipt of the request, including if it encounters obstacles in furnishing the information or it refuses to furnish the information, it shall immediately inform the applicant Party, explaining the reason for its inability, the nature of the obstacles or the reasons for its refusal.

Article 6

Possibility of Declining a Request

1. The requested Party shall not be required to obtain or provide information that the applicant Party would not be able to obtain under its own laws for purposes of the administration or enforcement of its own tax laws. The competent authority of the requested Party may decline to assist where the request is not made in conformity with this Agreement.
2. The provisions of this Agreement shall not impose on a Contracting Party the obligation to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process. Notwithstanding the foregoing, information of the type referred to in Article 5, paragraph 4 shall not be treated as such

a secret or trade process merely because it meets the criteria in that paragraph.

3. The provisions of this Agreement shall not impose on a Contracting Party the obligation to obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are:
 - (a) produced for the purposes of seeking or providing legal advice or
 - (b) produced for the purposes of use in existing or contemplated legal proceedings.
4. The requested Party may decline a request for information if the disclosure of the information would be contrary to public policy (ordre public).
5. A request for information shall not be refused on the ground that the tax claim giving rise to the request is disputed.
6. The requested Party may decline a request for information if the information is requested by the applicant Party to administer or enforce a provision of the tax law of the applicant Party, or any requirement connected therewith, which discriminates against a person who has the right of abode or is incorporated or otherwise constituted in the requested Party (where the requested Party is the Hong Kong Special Administrative Region) or a national of the requested Party (where the requested Party is Sweden) as compared with a person who has the right of abode or is incorporated or otherwise constituted in the applicant Party (where the applicant Party is the Hong Kong Special Administrative Region) or a

national of the applicant Party (where the applicant Party is Sweden) in the same circumstances.

Article 7

Confidentiality

Any information received by a Contracting Party under this Agreement shall be treated as confidential in the same manner as information obtained under the internal laws of that Party and may be disclosed only to persons or authorities (including courts and administrative bodies) in the jurisdiction of the Contracting Party concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by this Agreement. Such persons or authorities shall use such information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other person or entity or authority or any other jurisdiction without the express written consent of the competent authority of the requested Party.

Article 8

Costs

1. Incidence of ordinary costs incurred in the course of responding to a request for information will be borne by the requested Party. Such ordinary costs would normally cover internal administration costs and any minor external costs.
2. All other costs that are not ordinary costs are considered extraordinary costs and will be borne by the applicant Party. Extraordinary costs include, but are not limited to, the following:

- (a) reasonable fees charged by third parties for carrying out research;
 - (b) reasonable costs of engaging experts, interpreters, or translators;
 - (c) reasonable costs of conveying documents to the applicant Party;
 - (d) reasonable litigation costs of the requested Party in relation to a specific request for information; and
 - (e) reasonable costs for obtaining depositions or testimony.
3. The competent authorities of the Contracting Parties will consult each other in any particular case where extraordinary costs are likely to exceed \$US500 to determine whether the applicant Party will continue to pursue the request and bear the cost.

Article 9

Implementation Legislation

The Contracting Parties shall enact any legislation necessary to comply with, and give effect to, the terms of the Agreement.

Article 10

Language

Requests for assistance and answers thereto shall be drawn up in English.

- ## Article 11
- ### Mutual Agreement Procedure
- 1. Where difficulties or doubts arise between the Contracting Parties regarding the implementation or interpretation of the Agreement, the competent authorities shall endeavour to resolve the matter by mutual agreement.
 - 2. In addition to the agreements referred to in paragraph 1, the competent authorities of the Contracting Parties may mutually agree on the procedures to be used under Article 5.
 - 3. The competent authorities of the Contracting Parties may communicate with each other directly for purposes of reaching agreement under this Article.
 - 4. The Contracting Parties may also agree on other forms of dispute resolution.

Article 12

Entry into Force

- 1. Each of the Contracting Parties shall notify the other in writing of the completion of the procedures required by its law for the entry into force of this Agreement. This Agreement shall enter into force on the thirtieth day after the receipt of the later of these notifications.
- 2. The provisions of this Agreement shall thereupon have effect, with respect to all matters covered in Article 1, for taxable periods beginning on or after the date on which the Agreement enters into

force, or, where there is no taxable period, for all charges to tax arising on or after the date on which the Agreement enters into force.

Article 13

Termination

1. This Agreement shall remain in force until terminated by a Contracting Party. Either Contracting Party may terminate the Agreement by giving written notice of termination to the other Contracting Party. In such case, the Agreement shall cease to have effect on the first day of the month following the end of the period of six months after the date of receipt of notice of termination by the other Contracting Party.
2. In the event of termination, both Contracting Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under the Agreement.

(中文譯本)

《中華人民共和國香港特別行政區政府與瑞典王國政 府關於稅項資料交換的協定》第一至十三條

第一條

本協定的目的及範圍

1. 締約雙方的主管當局，須透過交換可預見攸關施行及強制執行締約雙方關乎本協定所涵蓋的稅項的內部法律的資料，提供協助。該等資料須包括可預見攸關該等稅項的釐定、評估及徵收、稅收申索的追討及強制執行，或稅收事宜的調查或檢控的資料。資料須按照本協定的條文交換，並須按第七條所規定的方式保密處理。被請求方的法律或行政慣例確保任何人的權利及保障措施，在它們不會不當地妨礙或拖延資料的有效交換的範圍內，繼續適用。
2. 本協定並不影響刑事事宜相互法律協助的條文在締約雙方施行。

第二條

管轄權

被請求方沒有責任提供既非由其當局持有亦非由在其司法管轄區內的人管有或控制的資料。

第三條

所涵蓋的稅項

1. 本協定適用於以下稅項：
 - (a) 就香港特別行政區而言，
 - (i) 利得稅；
 - (ii) 薪俸稅；及
 - (iii) 物業稅；

- 不論是否按個人入息課稅徵收；
- (b) 就瑞典而言，
- (i) 所得稅、利得稅及薪俸稅；
 - (ii) 股息稅、特許權使用稅及資產增值稅；
 - (iii) 淨值財富稅；及
 - (iv) 其他類別的稅項(關稅除外)，即：
 - 遺產稅、繼承稅或饋贈稅；
 - 不動產稅或動產稅；
 - 消費稅；及
 - 商品及服務稅。
2. 本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項相同的稅項。如締約雙方的主管當局同意，本協定亦適用於在本協定的簽訂日期後，在現有稅項以外課徵或為取代現有稅項而課徵的任何與現有稅項實質上類似的稅項。如本協定所涵蓋的稅務事宜有任何重大改變，以及相關的收集資料措施有任何重大改變，締約雙方的主管當局須將改變通知對方。

第四條 定義

1. 就本協定而言，除經另行界定外：
- (a) (i) “香港特別行政區”一詞指中華人民共和國香港特別行政區的稅務法律所適用的任何地區；
- (ii) “瑞典”一詞指瑞典王國，而該詞用於地理概念時，包括瑞典的國家領土、領海以及按照國際法，瑞典對之行使主權權利或管轄權的其他海洋領域；
- (b) “集體投資基金或計劃”一詞指任何匯集投資工具(不論其法律形式為何)。“公眾集體投資基金或計劃”一詞指公眾易於買賣或贖回其單位、股份或其他權益的任何集體投資基金或計劃。如有關基金或計劃的單位、股份或其他權益並非實際上或表明只供限定類別的投資者買賣或贖回，即屬“公眾”易於買賣或贖回；
- (c) “公司”一詞指任何法團，或就稅收而言視作法團的任何實體；
- (d) “主管當局”一詞
- (i) 就香港特別行政區而言，指稅務局局長或其獲授權代表；
 - (ii) 就瑞典而言，指財政部長、其獲授權代表或為施行本協定而指定的主管當局；
- (e) “締約方”一詞指香港特別行政區或瑞典，按文意所需而定；
- (f) “資料”一詞指任何形式的事實、陳述或紀錄；

- (g) “收集資料措施”一詞指令締約方可取得和提供所請求的資料的法律及行政或司法程序；
- (h) “人”一詞包括個人、公司及任何其他團體；
- (i) “公眾可買賣的公司”一詞指其主要類別股份是於認可證券交易所上市的任何公司，而其上市股份是公眾易於買賣的。如股份並非實際上或表明只供限定類別的投資者買賣，即屬“公眾”易於買賣；
- (j) “主要類別股份”一詞指代表某公司過半數的表決權及價值的一個或多於一個類別的股份；
- (k) “認可證券交易所”一詞指締約雙方的主管當局議定的任何證券交易所；
- (l) “被請求方”一詞指被請求提供資料的締約方；
- (m) “申請方”一詞指請求提供資料的締約方；
- (n) “稅項”一詞指本協定適用的任何稅項。
2. 在締約方於任何時候施行本協定時，凡有任何詞語在本協定中並無界定，則除文意另有所指外，該詞語具有它當其時根據該方的法律所具有的涵義，而在根據該方適用的稅務法律給予該詞語的涵義與根據該方的其他法律給予該詞語的涵義兩者中，以前者為準。

第五條

按請求交換資料

1. 在接獲請求後，被請求方的主管當局須為第一條提述的目的提供資料。不論假使受調查的行為在被請求方發生，在該方的法律下是否構成罪行，該等資料均須交換。
2. 如被請求方的主管當局所管有的資料，不足以令其遵從提供資料的請求，該方須採取所有相關的收集資料措施，以向申請方提供所請求的資料(即使被請求方就其本身的稅務目的而言，未必需要該等資料)。
3. 如申請方的主管當局提出特定請求，被請求方的主管當局須根據本條規定，在其內部法律所容許的範圍內，以證人書面供詞及原本紀錄的經認證副本的形式，提供資料。
4. 各締約方均須確保其主管當局在接獲請求時，有權為第一條所指明的目的取得和提供：
 - (a) 銀行、其他金融機構，以及以代理人或受信人身分行事的人(包括代名人及受託人)持有的資料；
 - (b) 關於公司、合夥、信託、基金會及其他人的擁有權的資料，包括在符合第二條的規限下，在連鎖擁有權中所有人的擁有權資料；就信託而言，包括財產授予人、受託人及受益人的資料；以及就基金會而言，包括創辦人、基金會理事會成員及受益人的資料。此外，本協定並不規定締約雙方有義務取得或提供關於公眾可買賣的公司或公眾集體投資基金或計劃的擁有權的資料，除非該等資料可在不造成不成比例的困難的情況下取得。
5. 被請求方須披露任何在本協定就其所涵蓋的稅項具有效力當日前已產生的資料，但該資料須屬可預見攸關在該日後的課稅期或課稅事項的。

6. 申請方的主管當局在根據本協定作出資料請求時，須向被請求方的主管當局提供以下資料，以顯示所請求的資料屬可預見攸關該請求的：
- (a) 被審查或調查的人的身分；
 - (b) 就哪個課稅期請求提供資料；
 - (c) 為哪個稅務目的尋求提供資料，以及有關稅項種類；
 - (d) 所尋求提供的資料的陳述，包括資料的性質、與請求目的之相關性以及申請方欲以何形式從被請求方收取資料；
 - (e) 基於甚麼理由而相信，所請求提供的資料，是由被請求方持有或是由在該方的司法管轄權內的人管有或控制的；
 - (f) 在所知的範圍內，相信管有被請求提供的資料的人的姓名或名稱及地址；
 - (g) 说明以下事宜的陳述：該請求符合申請方的法律和行政慣例；假若被請求提供的資料是在申請方的司法管轄權內，則該方的主管當局能根據其法律或在行政慣例的正常過程中，取得該等資料，以及該請求符合本協定的規定；
 - (h) 说明以下事宜的陳述：申請方已用盡在其司法管轄權內所有可用的方法，以取得該等資料(造成不成比例的困難的方法除外)。
7. 被請求方的主管當局，須盡快將被請求提供的資料送交申請方。為確保盡快回應：

- (a) 被請求方的主管當局，須在接獲請求後 60 日內，以書面向申請方的主管當局確認收妥請求，並須通知該申請方的主管當局其請求有何不足之處(如有的話)；及
- (b) (如被請求方的主管當局不能在接獲請求後 90 日內，取得和提供該等資料，包括在提供該等資料方面遇上障礙，或拒絕提供該等資料)被請求方的主管當局須立即通知申請方，解釋不能提供資料的理由、障礙的性質或拒絕的理由。

第六條

拒絕請求的可能

1. 如申請方不能為施行或強制執行其本身稅務法律而根據其本身法律取得某資料，則不得要求被請求方取得或提供該資料。如請求不符合本協定的規定，被請求方的主管當局可拒絕提供協助。
2. 本協定的條文不會向締約方施加以下義務：提供會披露任何貿易、業務、工業、商業或專業秘密或貿易程序的資料。儘管有以上規定，第五條第 4 款提及種類的資料，不會純粹因為符合該款的準則而被視為上述秘密或貿易程序。
3. 本協定的條文不會向締約方施加以下義務：取得或提供會揭露委託人與律師或其他認可的法律代表之間的保密通訊的資料，而該等通訊是：
 - (a) 為尋求或提供法律意見而作出的或
 - (b) 為在現正進行或擬進行的法律程序中使用而作出的。

4. 如披露某資料會違反公共政策(公共秩序)，被請求方可拒絕提供該資料的請求。
5. 提供資料的請求，不得因引起該請求的稅收申索受爭議而遭拒絕。
6. 如申請方請求提供資料的目的，是為施行或強制執行該方的稅務法律的條文或任何與之有關連的規定，而該條文或規定，使某名在香港特別行政區(作為被請求方)享有居留權或成立為法團或以其他方式組成的人，或某名瑞典(作為被請求方)的國民，在相同情況下，相比某名在香港特別行政區(作為申請方)享有居留權或成立為法團或以其他方式組成的人，或某名瑞典(作為申請方)的國民，受到歧視，則被請求方可拒絕提供該資料的請求。

第七條

保密

締約方根據本協定收取的任何資料須保密處理，其方式須與處理根據該方的內部法律取得資料的相同，該等資料只可向在該締約方的司法管轄區內與本協定所涵蓋的稅項的評估或徵收、強制執行或檢控有關，或與關乎該等稅項的上訴的裁決有關的人員或當局(包括法院及行政部門)披露。該等人員或當局只可為上述目的使用該等資料。他們可在公開的法庭程序中或司法裁定中披露該等資料。如沒有被請求方的主管當局的明文書面同意，該等資料不可向任何其他人、實體、當局或任何其他司法管轄區披露。

第八條

費用

1. 在回應提供資料請求的過程中所招致的一般費用，會由被請求方承擔。一般費用通常包括內部行政費用及任何小額的非內部費用。
2. 所有其他並非一般費用的費用均視作特殊費用，它們會由申請方承擔。特殊費用包括(但不限於)下述費用：
 - (a) 第三方進行研究而收取的合理費用；
 - (b) 聘請專家、傳譯員或翻譯員的合理費用；
 - (c) 傳遞文件給申請方的合理費用；
 - (d) 被請求方就特定的資料請求所招致的合理訴訟費；及
 - (e) 取得書面供詞或證供的合理費用。
3. 凡在任何個別個案中，特殊費用可能超出 500 美元，締約雙方的主管當局會諮詢對方，以確定申請方會否繼續其請求並承擔有關費用。

第九條

實施立法

締約雙方須制定為遵守及實施本協定條款而需要制定的法例。

第十條

語文

提供協助的請求及對請求的回覆須以英文擬備。

第十一條

相互協商程序

1. 如締約雙方就本協定的實施或解釋出現任何困難或疑問，雙方的主管當局須致力共同協商，以解決問題。
2. 除第 1 款所述的協商外，締約雙方的主管當局可就根據第五條使用的程序，進行共同協商。
3. 締約雙方的主管當局可為達成本條所指的協商，而直接與對方聯絡。
4. 締約雙方亦可就其他解決爭議的方式進行協商。

第十二條

生效

1. 各締約方均須以書面通知另一締約方，表明它已完成其法律規定的使本協定生效的程序。本協定自較後一份通知收到後的第三十日起生效。
2. 本協定的條文生效時，即就第一條涵蓋的所有事宜，對在本協定生效當日或之後開始的課稅期或(當沒有課稅期)在本協定生效當日或之後產生的所有徵收稅項具有效力。

第十三條

終止

1. 本協定持續有效，直至被任何締約方終止為止。任何締約方均可藉向另一締約方發出書面終止通知，終止本協定。在此情況下，本協定在另一締約方收到終止通知之日起六個月屆滿的翌月首日，停止有效。
2. 如本協定終止，就根據本協定取得的任何資料而言，締約雙方仍須繼續受第七條的條文約束。

行政會議秘書

行政會議廳

2015 年 月 日

註釋

香港特別行政區政府與瑞典王國政府於 2014 年 8 月簽訂關於稅項資料交換的協定。本命令指明該協定第一至十三條中關於稅項資料交換的安排為《稅務條例》(第 112 章)第 49(1A)條所指的安排，並宣布該等安排的生效是屬於有利的。該協定是以英文簽訂的。列於附表的中文文本為譯本。

2. 上述宣布的效力是 —

- (a) 即使任何成文法則另有規定，該等安排對根據《稅務條例》(第 112 章)徵收的稅項仍屬有效；及
- (b) 就該等安排中規定須披露關乎瑞典王國的稅項資料的條文而言，該等安排對作為該條文標的之瑞典王國的稅項有效。

六份交換協定各自涵蓋的稅項種類

(a) 丹麥

- (i) 所得稅及資產增值稅；
- (ii) 淨值財富稅；以及
- (iii) 其他種類的稅項(關稅除外)，即：
 - 遺產稅、繼承稅或饋贈稅；
 - 消費稅；
 - 不動產稅或動產稅；以及
 - 商品及服務稅。

(b) 法羅羣島

- (i) 所得稅及利得稅；
- (ii) 根據《碳氫化合物稅法》徵收的稅項；
- (iii) 根據《船舶噸位稅法》徵收的稅項；
- (iv) 特許權使用稅；
- (v) 資產增值稅；
- (vi) 淨值財富稅；以及
- (vii) 其他種類的稅項(關稅除外)，即：
 - 遺產稅、繼承稅或饋贈稅；
 - 不動產稅或動產稅；
 - 消費稅；以及
 - 商品及服務稅。

(c) 格陵蘭

- (i) 地方自治稅及特殊地方自治稅；
- (ii) 市政稅及市際稅；
- (iii) 公司稅；
- (iv) 股息稅及特許權使用稅；

- (v) 勞工稅；以及
- (vi) 其他種類的稅項(關稅除外)，即：
 - 能源產品稅；
 - 消費稅；
 - 商品及服務稅；以及
 - 彩票稅。

(d) 冰島

- (i) 付予國家的所得稅；
- (ii) 付予市政府的所得稅；以及
- (iii) 增值稅。

(e) 挪威

- (i) 所得稅及資本稅；
- (ii) 石油所得稅；
- (iii) 就來自水力發電能源的收入所徵收的資源租賃稅；
- (iv) 船舶噸位稅；
- (v) 繼承稅及饋贈稅；以及
- (vi) 增值稅。

(f) 瑞典

- (i) 所得稅、利得稅及薪俸稅；
- (ii) 股息稅、特許權使用稅及資產增值稅；
- (iii) 淨值財富稅；以及
- (iv) 其他種類的稅項(關稅除外)，即：
 - 遺產稅、繼承稅或饋贈稅；
 - 不動產稅或動產稅；
 - 消費稅；以及
 - 商品及服務稅。

建議對財政、經濟及公務員的影響

對財政的影響

根據與北歐六個稅務管轄區所簽訂的六份交換協定，政府可要求該等稅務管轄區提供稅務資料，有關資料或有助稅務局調查逃稅個案(如適用)。然而，由於香港是採用地域來源徵稅的原則，透過交換資料來打擊逃稅個案，預期不會為政府帶來重大的財政利益。

2. 為處理北歐六個稅務管轄區提出的資料交換請求的一般成本，會由稅務局承擔。而根據所簽訂的每份交換協定，任何非一般成本則由北歐稅務管轄區承擔。

對經濟的影響

3. 與北歐六個稅務管轄區簽訂交換協定，展示香港提升稅務透明度的決心，有助鞏固香港在國際上的環球商貿中心聲譽。長遠而言，此舉有利於我們的整體競爭力及經濟發展。

對公務員的影響

4. 處理北歐六個稅務管轄區根據六份交換協定提出的資料交換請求，會為稅務局帶來新增的工作。稅務局會盡量應付有關工作，如有需要，會按照既定機制，尋求額外資源。