

L.N. 183 of 2015

**Inland Revenue (Exchange of Information relating to
Taxes) (Kingdom of Denmark) Order**

(Made by the Chief Executive in Council under section 49(1A) of the
Inland Revenue Ordinance (Cap. 112))

1. Commencement

This Order comes into operation on 4 December 2015.

2. Declaration under section 49(1A)

For the purposes of section 49(1A) of the Ordinance, it is
declared—

- (a) that the arrangements specified in section 3(1) have
been made with the Government of the Kingdom of
Denmark; and
- (b) that it is expedient that those arrangements should
have effect.

3. Arrangements specified

- (1) The arrangements specified for the purposes of section
2(a) are the arrangements in Articles 1 to 13 of the
agreement titled “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” (which is translated into Chinese
as “《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》” in this Order), done in duplicate
at Paris on 22 August 2014 in the English language.

- (2) The English text of the Articles referred to in subsection (1) is reproduced in the Schedule; a Chinese translation of the Articles is also set out in the Schedule.
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Schedule

[s. 3]

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.

(Chinese Translation)

《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

締約双方的主管當局，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；

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- (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。

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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。

Kinnie WONG
Clerk to the Executive Council

COUNCIL CHAMBER

22 September 2015

Explanatory Note

The Hong Kong Special Administrative Region Government and the Government of the Kingdom of Denmark signed an agreement for the exchange of information relating to tax matters (*Agreement*) in August 2014. This Order specifies the arrangements for exchanging information relating to tax matters in Articles 1 to 13 of the Agreement as arrangements under section 49(1A) of the Inland Revenue Ordinance (Cap. 112) and declares that it is expedient that those arrangements should have effect. The Agreement was signed in the English language. The Chinese text set out in the Schedule is a translation.

2. The effects of the declaration are—
- (a) that the arrangements have effect in relation to tax under the Inland Revenue Ordinance (Cap. 112) despite anything in any enactment; and
 - (b) that the arrangements, for the purposes of any provision of those arrangements that requires disclosure of information concerning tax of the Kingdom of Denmark, have effect in relation to any tax of the Kingdom of Denmark that is the subject of that provision.