

Bills Committee on Inland Revenue (Amendment) (No.3) Bill 2017

**List of follow-up actions arising from the discussion
at the meeting on 25 April 2017**

The Administration is requested to provide a written response to the following enquiry/suggestion raised at the meeting :

- (a) the criteria or considerations for including additional jurisdictions in the list of reportable jurisdictions under the Inland Revenue Ordinance ("IRO") for automatic exchange of financial account information on tax matters; and
 - (b) whether the Administration would consider prescribing the said criteria or considerations in IRO and the reasons if the Administration would not consider this suggestion.
2. The Administration is also requested to provide its proposed draft Committee Stage amendments to the Bill for consideration by the Bills Committee.

Council Business Division 1
Legislative Council Secretariat
9 May 2017