

Bills Committee on Inland Revenue (Amendment) (No. 5) Bill 2017

Follow-up actions arising from the meeting on 14 November 2017

1. The Administration is requested to provide information on:
 - (a) a breakdown per year on the number and nature of exchange of information on requests ("EOIR") handled by the Inland Revenue Department ("IRD") in recent years, including EOIR received from the tax authorities of Hong Kong's treaty partners and those made by IRD to overseas tax authorities; and
 - (b) a list of the 75 "reportable jurisdictions" as specified in Part 1 of Schedule 17E to the Inland Revenue Ordinance (Cap. 112) for the implementation of automatic exchange of financial account information in tax matters.

Council Business Division 1
Legislative Council Secretariat
23 November 2017