



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

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By Fax (2179 5848)

22 November 2017

Ms Pecvin YONG  
Principal Assistant Secretary for Financial Services &  
the Treasury (Treasury)(R1)  
Financial Services and the Treasury Bureau  
24/F, Central Government Offices  
2 Tim Mei Avenue  
Tamar  
Hong Kong

Dear Ms YONG,

### **Inland Revenue (Amendment) (No.5) Bill 2017**

At the Bills Committee meeting on 14 November 2017, the Administration confirmed that the main text of the Multilateral Convention which would be applicable to Hong Kong is at Annex A of the Legislative Council Brief. Further, the Administration would consider and act in accordance with the applicable bilateral agreement or the Multilateral Convention in handling a request for tax information under which the request is said to be made.

#### Personal data provided or exchanged under the Multilateral Convention

In the light of the above, please clarify or explain:

- (a) whether the information provided by or exchanged between the relevant parties under the applicable parts (in particular, Articles 4 to 7) of the Multilateral Convention would also be available to any other party to the Multilateral Convention. If the answer is yes, how such information would be made available to such other party;

- (b) whether the scope of information provided or exchanged under Articles 4 to 7 of the Multilateral Convention would be different. If the answer is yes, the details of the differences;
- (c) the measures which would be taken by the Administration to protect the rights of the person whose information is provided or exchanged under the Multilateral Convention and the secrecy of such information;
- (d) whether the protection of personal data provided or exchanged under the Multilateral Convention is different from the protection of such data provided or exchanged under an applicable bilateral agreement. If the answer is yes, the details of the differences; and
- (e) the measures that the Administration would adopt to safeguard the personal data provided or exchanged under the Multilateral Convention with reference to the relevant legislation (including the Personal Data and Privacy Ordinance (Cap. 486)).

Participation in examinations provided under Articles 8 and 9 of the Multilateral Convention

Please clarify whether Hong Kong would participate in the examinations provided under Articles 8 and 9 of the Multilateral Convention and provide the reasons for the decision.

As the next meeting of the Bills Committee will be held on 20 December 2017, please let us have your reply in both Chinese and English by **13 December 2017**.

Yours sincerely,



(Evelyn LEE)

Assistant Legal Adviser

c.c. Department of Justice (Attn: Ms Phyllis POON, SGC (Fax: 3918 4613))  
Legal Adviser  
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