

Bills Committee on Inland Revenue (Amendment) (No. 6) Bill 2017

**List of follow-up actions arising from the discussion
at the meeting on 13 February 2018**

The Administration is requested to:

- (a) clarify the interaction between the proposed transfer pricing rules under the Bill and the existing rules for determining the source of income or profit under the territorial-based tax regime of Hong Kong, including which set of rules will prevail in case of conflict; and
- (b) provide written response to the views and concerns raised by deputations/individuals at the meeting and/or in their written submissions.

Council Business Division 1
Legislative Council Secretariat
5 March 2018