

財經事務及庫務局

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FINANCIAL SERVICES AND
THE TREASURY BUREAU

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[By email and by fax]

25 July 2019

Ms Connie SZETO
Clerk to Panel on Financial Affairs
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong

Dear Ms SZETO,

**Departmental Interpretation and Practice Notes (“DIPN”)
Relating to the Transfer Pricing Regulatory Regime**

During the scrutiny of the Inland Revenue (Amendment) (No. 6) Bill 2017, the Government advised the Bills Committee that it would provide the draft or updated DIPN relating to the transfer pricing regulatory regime to the Panel on Financial Affairs for reference when available.

The Inland Revenue Department (“IRD”), after consultation with relevant stakeholders, issued three sets of DIPN relating to the transfer pricing regulatory regime in July 2019. They are now available at the IRD’s website –

(a) *DIPN 58 – Transfer Pricing Documentation and Country-by-Country Reports*

<https://www.ird.gov.hk/eng/pdf/2019/dipn58.pdf>

- (b) *DIPN 59 – Transfer Pricing Between Associated Persons*
<https://www.ird.gov.hk/eng/pdf/2019/dipn59.pdf>
- (c) *DIPN 60 – Attribution of Profits to Permanent Establishments in Hong Kong*
<https://www.ird.gov.hk/eng/pdf/2019/dipn60.pdf>

If you require any further information, please feel free to contact the undersigned or Mr Benjamin Chan of the IRD (tel. no.: 2594 5401).

Yours sincerely,



(Stephen Y. K. LO)

for Secretary for Financial Services and the Treasury

c.c. IRD (Attn.: Mr Benjamin Chan)