

**L.N. 165 of 2016**

**Inland Revenue Ordinance (Amendment of Schedule 17E)  
Notice 2016**

(Made by the Secretary for Financial Services and the Treasury under section 50J of the Inland Revenue Ordinance (Cap. 112))

**1. Commencement**

This Notice comes into operation on 31 December 2016.

**2. Inland Revenue Ordinance amended**

The Inland Revenue Ordinance (Cap. 112) is amended as set out in section 3.

**3. Schedule 17E amended (reportable jurisdictions and participating jurisdictions)**

(1) Schedule 17E, Part 1—

**Repeal**

“Column 1	Column 2
Reportable jurisdiction	Reporting year”

**Substitute**

“Column 1	Column 2
Reportable jurisdiction	Reporting year

Japan	2018
United Kingdom of Great Britain and Northern Ireland	2018”.

(2) Schedule 17E, Part 2, after the heading—

**Add**

“Albania, Republic of  
Andorra, Principality of  
Anguilla  
Antigua and Barbuda  
Argentina, Republic of  
Aruba  
Australia, Commonwealth of  
Austria, Republic of  
Bahamas, Commonwealth of the  
Bahrain, Kingdom of  
Barbados  
Belgium, Kingdom of  
Belize  
Bermuda  
Brazil, Federative Republic of  
British Virgin Islands  
Brunei Darussalam  
Bulgaria, Republic of  
Canada  
Cayman Islands  
Chile, Republic of  
China, Mainland of  
Colombia, Republic of  
Cook Islands  
Costa Rica, Republic of

Croatia, Republic of  
Curacao, Country of  
Cyprus, Republic of  
Czech Republic  
Denmark, Kingdom of  
Dominica, Commonwealth of  
Estonia, Republic of  
Faroes  
Finland, Republic of  
French Republic  
Germany, Federal Republic of  
Ghana, Republic of  
Gibraltar  
Greenland  
Grenada  
Guernsey  
Hellenic Republic (Greece)  
Hungary, Republic of  
Iceland, Republic of  
India, Republic of  
Indonesia, Republic of  
Ireland  
Isle of Man  
Israel, State of  
Italian Republic  
Japan

Jersey  
Korea, Republic of  
Kuwait, State of  
Latvia, Republic of  
Lebanon, Republic of  
Liechtenstein, Principality of  
Lithuania, Republic of  
Luxembourg, Grand Duchy of  
Macao Special Administrative Region  
Malaysia  
Malta  
Marshall Islands, Republic of the  
Mauritius, Republic of  
Monaco, Principality of  
Montserrat  
Nauru, Republic of  
Netherlands, Kingdom of the  
New Zealand  
Niue  
Norway, Kingdom of  
Panama, Republic of  
Poland, Republic of  
Portuguese Republic  
Qatar, State of  
Romania  
Russian Federation

Saint Kitts and Nevis, Federation of  
Saint Lucia  
Saint Vincent and the Grenadines  
Samoa, Independent State of  
San Marino, Republic of  
Saudi Arabia, Kingdom of  
Seychelles, Republic of  
Singapore, Republic of  
Sint Maarten  
Slovak Republic  
Slovenia, Republic of  
South Africa, Republic of  
Spain, Kingdom of  
Sweden, Kingdom of  
Swiss Confederation  
Trinidad and Tobago, Republic of  
Turkey, Republic of  
Turks and Caicos Islands  
United Arab Emirates  
United Kingdom of Great Britain and Northern Ireland  
United Mexican States  
Uruguay, Oriental Republic of  
Vanuatu, Republic of”.

**K. C. CHAN**  
Secretary for Financial Services  
and the Treasury

25 October 2016

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### **Explanatory Note**

This Notice amends Schedule 17E to the Inland Revenue Ordinance (Cap. 112) in relation to automatic exchange of financial account information in tax matters.

2. The Schedule is amended by—
  - (a) adding 2 jurisdictions to the list of reportable jurisdictions; and
  - (b) adding 100 jurisdictions to the list of participating jurisdictions.