

HONG KONG SPECIAL ADMINISTRATIVE REGION

ORDINANCE NO. 4 OF 2017



C. Y. LEUNG
Chief Executive
15 June 2017

An Ordinance to amend the Inland Revenue Ordinance to expand the list of reportable jurisdictions for the more effective implementation of the arrangement relating to automatic exchange of financial account information in tax matters.

[1 July 2017]

Enacted by the Legislative Council.

1. Short title and commencement

- (1) This Ordinance may be cited as the Inland Revenue (Amendment) (No. 2) Ordinance 2017.
- (2) This Ordinance comes into operation on 1 July 2017.

2. Inland Revenue Ordinance amended

The Inland Revenue Ordinance (Cap. 112) is amended as set out in sections 3 and 4.

3. Section 50A amended (interpretation)

Section 50A(1), definition of *reportable jurisdiction*—

Repeal

everything after “Hong Kong”

Substitute

“that is specified in column 1 of Part 1 of Schedule 17E;”.

4. Schedule 17E amended (reportable jurisdictions and participating jurisdictions)

Schedule 17E, Part 1—

Repeal everything after the heading and before the Note

Substitute

“Column 1 Reportable jurisdiction	Column 2 Reporting year
Antigua and Barbuda	2018
Argentina, Republic of	2018
Australia, Commonwealth of	2018
Austria, Republic of	2018
Bahamas, Commonwealth of the	2018
Belgium, Kingdom of	2018
Brazil, Federative Republic of	2018
Brunei Darussalam	2018
Bulgaria, Republic of	2018
Canada	2018
Cayman Islands	2018
Chile, Republic of	2018
China, Mainland of	2018
Colombia, Republic of	2018
Costa Rica, Republic of	2018
Croatia, Republic of	2018
Curacao, Country of	2018
Cyprus, Republic of	2018
Czech Republic	2018

Column 1	Column 2
Reportable jurisdiction	Reporting year
Denmark, Kingdom of	2018
Estonia, Republic of	2018
Faroese	2018
Finland, Republic of	2018
French Republic	2018
Germany, Federal Republic of	2018
Gibraltar	2018
Greenland	2018
Grenada	2018
Guernsey	2018
Hellenic Republic (Greece)	2018
Hungary, Republic of	2018
Iceland, Republic of	2018
India, Republic of	2018
Indonesia, Republic of	2018
Ireland	2018
Isle of Man	2018
Israel, State of	2018
Italian Republic	2018
Japan	2018
Jersey	2018
Korea, Republic of	2019
Kuwait, State of	2018

Column 1	Column 2
Reportable jurisdiction	Reporting year
Latvia, Republic of	2018
Lebanon, Republic of	2018
Liechtenstein, Principality of	2018
Lithuania, Republic of	2018
Luxembourg, Grand Duchy of	2018
Malaysia	2018
Malta	2018
Mauritius, Republic of	2018
Montserrat	2018
Netherlands, Kingdom of the	2018
New Zealand	2018
Norway, Kingdom of	2018
Poland, Republic of	2018
Portuguese Republic	2018
Qatar, State of	2018
Romania	2018
Russian Federation	2018
Saint Vincent and the Grenadines	2018
Saudi Arabia, Kingdom of	2018
Seychelles, Republic of	2018
Singapore, Republic of	2018
Slovak Republic	2018
Slovenia, Republic of	2018

Column 1	Column 2
Reportable jurisdiction	Reporting year
South Africa, Republic of	2018
Spain, Kingdom of	2018
Sweden, Kingdom of	2018
Swiss Confederation	2018
Turkey, Republic of	2018
United Arab Emirates	2018
United Kingdom of Great Britain and Northern Ireland	2018
United Mexican States	2018
Uruguay, Oriental Republic of	2018
Vanuatu, Republic of	2018”.