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An Update on Hong Kong's Exchange of  
Information Developments and  
Engaging with BEPS

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Room 723, 7/F Cheng Yu Tung Tower

The University of Hong Kong

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The Hong Kong Special Administrative Region (HKSAR) implemented automatic exchange of information (AEOI) with the Inland Revenue (Amendment) (No. 3) Ordinance 2016 coming into effect on 30 June 2016. This development is the latest phase in the reform of the HKSAR's EOI capability. AEOI follows earlier legislative reform to permit the HKSAR to enter into tax information exchange agreements (TIEAs), and the signing of a Model 2 intergovernmental agreement (IGA) under the US's Foreign Account Tax Compliance Act (FATCA). This presentation will briefly review the historical development in information exchange in the HKSAR, with the focus being on the potential implications of AEOI, and contemplation of what the future may hold for the HKSAR.



**Adrian Sawyer** is Professor of Taxation and Research Director for the School of Business and Economics at the University of Canterbury. Adrian holds an SJD from the University of Virginia, and MCom(Hons), BCom and LLB degrees from the University of Canterbury. He is a CA (CA\_ANZ) and CPA (CPA Australia), and Barrister and Solicitor of the High Court of New Zealand. He has an extensive publication record, with articles appearing in scholarly and professional journals and chapters in books published in Asia, Australasia, Europe and North America. He is on numerous editorial boards and is Chair of the Editors of the *New Zealand Journal of Taxation Law and Policy*. His research interests include tax administration and compliance, international taxation (including international organisations), e-commerce taxation, environmental taxation, tax history, taxpayers' rights, and tax rulings.

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