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 AOEI, and contemplation of what the future may hold for the HKSAR.

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