

F. No. 500/43/2018-FT & TR-IV(2)/3166
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
FT&TR-IV Division

7th Floor, Hudco Vishala Building
Bhikaji Cama Place, New Delhi
11th December, 2018

To,

All Principal Chief Commissioners of Income-tax/ Principal Director Generals of
Income-tax (Investigation)/ Chief Commissioners of Income tax (Central)

Madam/ Sir,

Sub: Exchange of Information under the Multilateral Convention on Mutual Administrative Assistance in Tax Matters with Hong Kong Special Administrative Region of People's Republic of China (Hong Kong SAR) and under the Double Taxation Avoidance Agreement between India and Hong Kong SAR - regarding.

The undersigned is directed to convey that the Multilateral Convention on Mutual Administrative Assistance in Tax Matters entered into force for Hong Kong Special Administrative Region (Hong Kong SAR) on 1st September 2018. Further, the Double Taxation Avoidance Agreement between India and Hong Kong SAR (India- Hong Kong SAR-DTAA) has entered into force with effect from 30th November 2018.

2. Thus, requests for exchange of information for seeking information in specific cases can be made to Hong Kong SAR under the Multilateral Convention on Mutual Administrative Assistance in Tax Matters as well as India- Hong Kong SAR DTAA.

3. The field jurisdictions may furnish requests for exchange of information for seeking information from Hong Kong SAR as per the guidelines laid out in the Manual of Exchange of Information issued by CBDT in May, 2015.

4. This issues with the approval of Chairman, CBDT.

Yours faithfully,


(Amrit Agrahari)

Under Secretary (FT&TR-IV-I)

Tele: 011-26179275

Copy to: Database cell for uploading on the departmental website.