

CONSULATE-GENERAL OF JAPAN

ONE EXCHANGE SQUARE, 47TH FLOOR,

8 CONNAUGHT PLACE,

HONG KONG

TEL. 2522 1184

31, March, 2012

Sir,

I have the honour to refer to the Agreement between the Government of Japan and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Hong Kong on 9 November 2010 (hereafter referred to as "the Agreement") and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

With reference to paragraph 4 of Article 11 of the Agreement, it is understood that the Japan Bank for International Cooperation shall be regarded as an institution referred to in paragraph 3 of Article 11 of the Agreement.

I have further the honour to propose that the present Note and your Note in reply confirming on behalf of the Government of the Hong Kong Special Administrative Region of the People's Republic of China the foregoing understanding shall constitute an agreement between the two Governments under subparagraph (c) of paragraph 4 of Article 11 of the Agreement, which shall enter into force on the first day of April, 2012.

I avail myself of this opportunity to extend to you the assurance of my high consideration.

Yuji Kumamaru
Consul-General of Japan
in Hong Kong

Professor K C Chan
Secretary for Financial Services and the Treasury
The Government of the Hong Kong Special Administrative Region of the People's
Republic of China

財經事務及庫務局局長

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來函檔號 YOUR REF:

31, March, 2012

Sir,

I have the honour to acknowledge the receipt of your Note of today's date which reads as follows:

“I have the honour to refer to the Agreement between the Government of Japan and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Hong Kong on 9 November 2010 (hereafter referred to as “the Agreement”) and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

With reference to paragraph 4 of Article 11 of the Agreement, it is understood that the Japan Bank for International Cooperation shall be regarded as an institution referred to in paragraph 3 of Article 11 of the Agreement.

I have further the honour to propose that the present Note and your Note in reply confirming on behalf of the Government of the Hong Kong Special Administrative Region of the People's Republic of China the foregoing understanding shall constitute an agreement between the two Governments under subparagraph (c) of paragraph 4 of Article 11 of the Agreement, which shall enter into force on the first day of April, 2012.”

I have the further honour to confirm on behalf of the Government of the Hong Kong Special Administrative Region of the People's Republic of China the foregoing understanding, and that your Note and this Note in reply shall constitute an agreement between the two Governments, which shall enter into force on the first day of April, 2012.

I avail myself of this opportunity to extend to you the assurance of my high consideration.

Professor K C Chan
Secretary for Financial Services
and the Treasury
The Government of the Hong Kong
Special Administrative Region
of the People's Republic of China

Mr Yuji Kumamaru
Consul-General of Japan
in Hong Kong