

INLAND REVENUE ORDINANCE (Chapter 112)
(Notice under section 50I(2))

In exercise of the powers conferred on me under section 50I(2) of the Inland Revenue Ordinance, Chapter 112 (the Ordinance), I hereby specify that with effect from 3 July 2017:—

- (a) a return under section 50C(1) of the Ordinance shall, subject to the requirements specified in paragraphs (a), (b) and (c) of Schedule 1, be furnished in the form of an electronic record using the AEOI Portal under section 50C(4)(c) of the Ordinance; and
- (b) any notice under section 50D(2) and (3) of the Ordinance shall, subject to the requirements specified in paragraphs (a), (b) and (c) of Schedule 1, be given in the form of an electronic record using the AEOI Portal under section 50D(4)(a) of the Ordinance.

The following term used in this Notice shall have the meaning as stipulated below:—

AEOI Portal	The information system designated by the Commissioner of Inland Revenue (the Commissioner), pursuant to section 50I(1) of the Ordinance, in respect of any communication with the Commissioner for the purposes of section 50C or 50D of the Ordinance.
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Schedule 1

- (a) The manner of generating or sending the electronic record and any attachment required to be furnished with the electronic record shall comply with the requirements specified in the AEOI Portal.
- (b) The digital signature shall be affixed to the return or notice as provided in the AEOI Portal.
- (c) The software and communication in relation to any attachment required to be furnished with the electronic record shall comply with the requirements specified in the AEOI Portal.

WONG Kuen-fai Commissioner of Inland Revenue