

Comparison changes to Section 49 of the IRO:

Section 49 - Before 2018 amendment	Section 49 - After 2018 amendment
<p align="center">CAP 112 INLAND REVENUE ORDINANCE Section 49 Arrangements for relief from double taxation and exchange of information s49-20130719.html (2013-07-19)</p>	<p align="center">CAP 112 INLAND REVENUE ORDINANCE Section 49 Arrangements: relief from double taxation, exchange of information and other international tax cooperation s49.html (Current Version)</p>
<p>Line(s) 3: CAP 112 INLAND REVENUE ORDINANCE Section 49 Arrangements for relief from double taxation and exchange of information</p>	<p>Changed Line(s) 3: CAP 112 INLAND REVENUE ORDINANCE Section 49 Arrangements: relief from double taxation, exchange of information and other international tax cooperation</p>
<p>Line(s) 9-10: Caution : This is a past version. See the current version for the latest position.</p>	<p>Changed Line(s) 9:</p>
<p>Line(s) 30-33: (1B)But only arrangements made for either or both of the following purposes may be specified in an order under subsection (1A)—(a)affording relief from double taxation; (b)exchanging information in relation to any tax imposed by the laws of Hong Kong or the territory concerned. (Added 9 of 2013 s. 4)</p>	<p>Changed Line(s) 29-31: (1 AB)Arrangements that may be specified in an order under subsection (1A) include—(a)arrangements that are made with more than one government; and(b)arrangements that are made by the Central People’s Government and applied to Hong Kong. (Added 5 of 2018 s. 4)</p>

<p>Line(s) 34:</p>	<p>Added Line(s) 33-43:</p> <p>(1B) But only arrangements made for one or more of the following purposes may be specified in an order under subsection (1A)— (Amended 5 of 2018 s. 4) (a) affording relief from double taxation; (b) exchanging information in relation to any tax imposed by the laws of Hong Kong or any territory concerned; (Added 9 of 2013 s. 4. Amended 5 of 2018 s. 4)(c) implementing an initiative of international tax cooperation. (Added 5 of 2018 s. 4)</p>
<p>Line(s) 73: URL: http://www.hklii.hk/eng/hk/legis/ord/112/s49-20130719.html</p>	<p>Changed Line(s) 82: URL: http://www.hklii.hk/eng/hk/legis/ord/112/s49.html</p>