

**L.N. 71 of 2024**

**Inland Revenue Ordinance (Amendment of Schedule 17E)  
Notice 2024**

(Made by the Secretary for Financial Services and the Treasury under section 50J of the Inland Revenue Ordinance (Cap. 112))

**1. Commencement**

This Notice comes into operation on 1 January 2025.

**2. Inland Revenue Ordinance amended**

The Inland Revenue Ordinance (Cap. 112) is amended as set out in section 3.

**3. Schedule 17E amended (reportable jurisdictions and participating jurisdictions)**

(1) Schedule 17E, Part 1—

**Add in alphabetical order**

“Ecuador, Republic of 2026

Oman, Sultanate of 2026

Thailand, Kingdom of 2026”.

(2) Schedule 17E, Part 2—

(a) item “Bahrain, Kingdom of”;

(b) item “Belize”;

(c) item “Marshall Islands, Republic of the”;

(d) item “Montserrat”;

(e) item “Nauru, Republic of”;

(f) item “Niue”;

Section 3

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- (g) item “Saint Vincent and the Grenadines”;
- (h) item “Seychelles, Republic of”;
- (i) item “Trinidad and Tobago, Republic of”—

**Repeal the items.**

- (3) Schedule 17E, Part 2—

**Add in alphabetical order**

“Azerbaijan, Republic of

Ecuador, Republic of

Jamaica

Kazakhstan, Republic of

Kenya, Republic of

Maldives, Republic of

Nigeria, Federal Republic of

Oman, Sultanate of

Pakistan, Islamic Republic of

Peru, Republic of

Thailand, Kingdom of”.

Christopher HUI Ching-yu  
Secretary for Financial Services  
and the Treasury

26 April 2024

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## Explanatory Note

This Notice amends Schedule 17E to the Inland Revenue Ordinance (Cap. 112) (*Schedule*) in relation to automatic exchange of financial account information in tax matters.

2. The Schedule is amended by—
  - (a) adding 3 jurisdictions to the list of reportable jurisdictions in Part 1 of the Schedule; and
  - (b) removing 9 jurisdictions from and adding another 11 jurisdictions to the list of participating jurisdictions in Part 2 of the Schedule.