

保險業監理處

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覆函請註明本處檔號

In reply please quote this ref. INS/TEC/

17 November 2016

來函檔號 Your ref.

電話 Tel. 2867 2551

To: Chief Executives of all authorized insurers  
carrying on long term business

Dear Sirs,

**Automatic Exchange of Financial Account Information (“AEOI”)**

You are aware that the Inland Revenue Department has earlier on launched a webpage<sup>1</sup> on AEOI containing, among others, the latest list of bilateral Competent Authority Agreements (“CAAs”) signed by Hong Kong, guidance for Financial Institutions (“FIs”), sample self-certification forms and pamphlets for the easy reference of FIs.

The name of the jurisdiction that has signed a CAA with Hong Kong will be added to the list of “reportable jurisdictions” in the Inland Revenue Ordinance (Cap. 112) by means of a Notice published in the Gazette so that FIs can start applying the due diligence procedures to identify reportable accounts and collect relevant financial account information starting from 1 January 2017.

Authorized insurers are reminded to draw the attention of their prospective, new and existing policyholders concerned to the implementation and implications of AEOI, in particular on the requirement of collection and reporting of the relevant information.

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<sup>1</sup> [http://www.ird.gov.hk/eng/tax/dta\\_aeoi.htm](http://www.ird.gov.hk/eng/tax/dta_aeoi.htm)

You are again urged to seek competent advice as appropriate in this regard and ensure your readiness to comply with the relevant requirements upon its imminent commencement.

Yours faithfully,

(Ms. Carol M.Y. HUI)  
for Commissioner of Insurance  
(Insurance Authority)

c.c. Mr. Stuart Harrison  
Chairman, Life Insurance Council  
The Hong Kong Federation of Insurers

Mr. Praveen M Daswani  
Chairman, Task Force on AEOI  
The Hong Kong Federation of Insurers