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**From:** Stephanie Leung [REDACTED]  
**Sent:** Tuesday, 5 March 2024 5:57 PM  
**To:** MNE Tax Transparency  
**Subject:** Submission to consultation on Public country-by-country reporting

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Dear Sir/Madam,

I refer to the Exposure Draft on Treasury Laws Amendment Bill 2024: Multinational Tax Transparency – Country by Country Reporting released by the Australian Government on 12 February 2024, which is open for response until **5 March 2024**.

Based on the Exposure Draft, for Australia and specified jurisdictions determined by the Minister, public information must be published on an individual jurisdiction basis. 41 specified jurisdictions, including Hong Kong, are now listed on the Determination. The explanatory materials state that the jurisdictions specified in the Determination are those that are typically associated with tax incentives, tax secrecy and other matters likely to facilitate profit shifting activities. The Exposure Draft also provides that the Minister can amend the list of specified countries at any time via legislative instrument.

Hong Kong has all along been supporting international co-operation in combating cross-border tax avoidance and comply with international tax standards. Hong Kong was also removed from the EU watchlist on tax co-operation on 20 February 2024. In this regard, we sincerely suggest that Hong Kong should be removed from the list of specified jurisdiction in the Determination.

Regards,  
Stephanie Leung  
Email: [REDACTED]