

## Red flags hoisted at some beaches

Attention TV/radio announcers:

Please broadcast the following as soon as possible:

Here is an item of interest to swimmers.

The Leisure and Cultural Services Department announced today (July 20) that due to big waves, red flags have been hoisted at Upper Cheung Sha Beach, Lower Cheung Sha Beach and Tong Fuk Beach in Islands District. Beach-goers are advised not to swim at these beaches.

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## Territory-wide flag day today

Wu Oi Christian Centre has been issued a Public Subscription Permit to hold a territory-wide flag sale from 7am to 12.30pm today (July 20), a spokesman for the Social Welfare Department (SWD) said.

For enquiries, please call the SWD's hotline at 2343 2255, or the designated hotline of the 1823 Call Centre at 3142 2678. Information on flag days is available at the SWD's website ([www.swd.gov.hk/en/index/site\\_whatsnew](http://www.swd.gov.hk/en/index/site_whatsnew)) and the GovHK portal ([www.gov.hk/en/theme/fundraising/search](http://www.gov.hk/en/theme/fundraising/search)). Permits for flag days containing contact information of the flag-selling organisations and information on the approved flag-selling activities have also been uploaded to the SWD's website ([www.swd.gov.hk/en/index/site\\_pubsvc/page\\_controlofc/sub\\_recentlyap](http://www.swd.gov.hk/en/index/site_pubsvc/page_controlofc/sub_recentlyap)). For enquiries about the detailed flag-selling arrangements, please contact the individual flag-selling organisations.

Details of the charitable fund-raising activities covered by the Public Subscription Permit issued by the SWD have also been uploaded to the GovHK website ([www.gov.hk/fundraising](http://www.gov.hk/fundraising)).

In the case of suspected fraudulent flag day activities, people should not make any donation and should immediately report the matter to the Police, the spokesman added.

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## **Fatal traffic accident in Pat Heung**

Police are investigating a fatal traffic accident in Pat Heung yesterday (July 19) in which a 46-year-old man died.

At about 6.25pm, a heavy goods vehicle (HGV) driven by a 57-year-old man towing a medium goods vehicle (MGV) and a public light bus (PLB) driven by the 46-year-old man were travelling in sequence along Lam Kam Road towards Tai Po. When reaching near a roundabout, the MGV and PLB reportedly collided.

Sustaining injuries to his head and chest, the 46-year-old PLB driver was rushed to Pok Oi Hospital in unconscious state and was certified dead at 7.38pm. Five male PLB passengers and two female PLB passengers, aged between 27 and 66, sustained injuries and were sent to Pok Oi Hospital for medical treatment in conscious state.

Investigation will be conducted by the Special Investigation Team of Traffic, New Territories North.

Anyone who witnessed the accident or has any information to offer is urged to contact the investigating officers on 3661 3857.

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## **Missing woman in Kowloon City located**

A woman who went missing in Kowloon City was located.

Yeung Chor-bing, aged 69, went missing after she left an elderly home on Waterloo Road on July 17 night. Staff of the elderly home made a report to Police on the same day.

The woman was located in a restaurant on Boundary Street in Mong Kok today (July 19) afternoon. She sustained no injuries and no suspicious circumstances were detected.

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## **Mainland and HKSAR sign Fifth Protocol**

# to Arrangement for Avoidance of Double Taxation (with photos)

The Financial Secretary, Mr Paul Chan, signed the Fifth Protocol to the Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income with the Commissioner of the State Taxation Administration, Mr Wang Jun, in Beijing today (July 19).

Mr Chan said, "We are very pleased to sign with the Mainland the Fifth Protocol to the Arrangement, which will provide tax relief to qualified Hong Kong and Mainland teachers and researchers working on the other side. This would promote training, exchanges of talents and co-operation between the two places, and further drive the development of the Guangdong-Hong Kong-Macao Greater Bay Area."

The Fifth Protocol adds a new teachers and researchers article to the Arrangement. With this new article, a qualified teacher or researcher, who is employed in Hong Kong or the Mainland and engages in teaching and research activities on the other side, shall be exempt from taxation on that other side for a period of three years, provided that the relevant income has been subject to tax on the side where the person concerned is employed.

In addition, the Fifth Protocol incorporates into the Arrangement measures to prevent tax treaty abuse, which form part of the Base Erosion and Profit Shifting package promulgated by the Organisation for Economic Co-operation and Development in October 2015, to ensure that the Arrangement follows the latest international standard.

The Fifth Protocol will come into force after the completion of ratification procedures and notification by both sides. In the case of Hong Kong, after an order is made by the Chief Executive in Council under the Inland Revenue Ordinance for the Fifth Protocol, the order will be presented to the Legislative Council for negative vetting.

Details of the Fifth Protocol (Chinese version only) are available on the website of the Inland Revenue Department at [www.ird.gov.hk/chi/pdf/Fifth\\_Protocol\\_Mainland\\_HongKong.pdf](http://www.ird.gov.hk/chi/pdf/Fifth_Protocol_Mainland_HongKong.pdf).

The Arrangement (including the Protocol) was signed by the Mainland and Hong Kong on August 21, 2006, and entered into force on December 8, 2006. The Arrangement brings a greater degree of certainty on taxation liabilities for those who engage in cross-boundary business activities in the Mainland and Hong Kong, and helps promote bilateral trade and investment. The Mainland and Hong Kong further signed the Second Protocol, the Third Protocol and the Fourth Protocol to the Arrangement in 2008, 2010 and 2015 respectively to refine the Arrangement.

Before the signing of the Fifth Protocol, Mr Chan met with Mr Wang and discussed tax matters of mutual interest.

