

## Arrangement on automatic exchange of financial account information in tax matters between Mainland and HKSAR in force

An arrangement between the Mainland and Hong Kong for conducting automatic exchange of financial account information in tax matters (AEOI) came into effect on September 6, 2018.

"With the conclusion of the arrangement, Hong Kong will conduct AEOI with the Mainland for the first time later this month along with that for 49 jurisdictions. Hong Kong will continue to deliver its obligations to implement AEOI in accordance with the Common Reporting Standard promulgated by the Organisation for Economic Co-operation and Development," a government spokesman said.

Hong Kong has already activated exchange relationships under AEOI with 49 other jurisdictions on the basis of similar bilateral competent authority agreements or a multilateral competent authority agreement under the Convention on Mutual Administrative Assistance in Tax Matters.

AEOI is a global tax co-operation initiative which mandates financial institutions to identify financial accounts held by tax residents of reportable jurisdictions and collect relevant information for reporting to the tax authority. The Inland Revenue Department of Hong Kong will exchange the relevant information with their counterparts in the reportable jurisdictions concerned on an annual basis. As of end August 2018, 149 jurisdictions, including Hong Kong, have undertaken to implement AEOI.

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## Restaurant in Tsuen Wan convicted for generating excessive noise from its ventilation system

The ventilation system of a restaurant in Tsuen Wan caused night-time noise nuisance which affected nearby residents. The responsible person of the restaurant was fined \$10,000 at Fanling Magistrates' Courts today (September 11) for contravening the Noise Control Ordinance (NCO).

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A spokesman for the Environmental Protection Department (EPD) said that the department received a complaint in October last year from a resident

against the excessive noise emanating from a restaurant located at Sam Pei Square in Tsuen Wan. The investigation conducted by EPD enforcement officers confirmed that the noise generated by the restaurant's ventilation system at night exceeded the statutory limit and a noise abatement notice (NAN) was issued to request for improvement. EPD staff made a follow-up inspection in March this year and found that there was no improvement in the noise level generated from the restaurant's ventilation system at night, which reached 71 decibels after 11pm and exceeded the statutory limit by 16dB. It was comparable to the noise level of a busy traffic street in the daytime, seriously affecting the daily lives of members of the public. The department then initiated prosecution against the owner of the restaurant.

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The spokesman reminded all operators of food premises to carry out regular inspection and maintenance of ventilation systems installed at their premises. They should hire a professional contractor to replace the parts and install noise abatement equipment for their ventilation systems to ensure their normal operation and avoid causing noise nuisance to nearby residents.

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According to the NCO, anyone who violates the requirements of a noise abatement notice commits an offence. First-time offenders are liable to a maximum fine of \$100,000. A maximum fine of \$200,000 may be imposed on second or subsequent conviction.

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## [Effective Exchange Rate Index](#)

The effective exchange rate index for the Hong Kong dollar on Tuesday, September 11, 2018 is 104.5 (down 0.1 against yesterday's index).

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## [LegCo delegation visits UK Parliament \(with photos\)](#)

The following is issued on behalf of the Legislative Council Secretariat:

The delegation of the Legislative Council (LegCo) began its visit to the Parliament of the United Kingdom (UK) in London yesterday (September 10, London time).

The delegation began the first day of visit in the morning with a tour of the Houses of Parliament, followed by receiving a briefing from the Clerk of the Overseas Office of the House of Commons, Mr□ Matthew Hamlyn, on an

overview of the parliamentary system operating in UK.

In the afternoon, the delegation met with the UK Parliament's Parliamentary Commissioner for Standards, Ms Kathryn Stone, and the Assistant Registrar of Members' Financial Interests, Mr Thomas Balloch, to receive a briefing on the Code of Conduct for Members of the UK Parliament and the role and functions of the Office of the Parliamentary Commissioner for Standards. Delegation members took the opportunity to learn more about how the Commissioner conducts investigation into complaints against Members' conduct and ethics, as well as how the House of Commons follows up on the investigation findings. After the meeting, the delegation observed the proceedings of a meeting in the Chamber of the House of Commons.

The delegation will continue its visit to the UK Parliament today (September 11, London time). Delegation members will meet with the Deputy Speaker of the House of Commons and Chairman of Ways and Means, Sir Lindsay Hoyle MP, and the Deputy Speaker of the House of Lords, Lord Boswell of Aynho.



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**CSD holds “Women Who Shine Through the**

# Wall – an Exhibition of Therapeutic Drawings by Female Persons-in-custody”

The Correctional Services Department (CSD) opened a three-day exhibition entitled "Women Who Shine Through the Wall – an Exhibition of Therapeutic Drawings by Female Persons-in-custody" today (September 11) at the Hong Kong Cultural Centre in Tsim Sha Tsui.

The Pro-Vice-Chancellor of the Chinese University of Hong Kong, Professor Fanny Cheung, officiated at the opening ceremony. She commended the CSD for its continuous efforts to develop gender specific psychological treatment for female persons in custody, adding that the exhibits reflect the courage of the female persons in custody to transform their lives. The drawings also remind the public of the importance of resilience in facing adversity, she said.

Speaking at the opening ceremony, the Chairperson of Shining Life Limited, Ms Jade Kwan, said she appreciated the positive changes in the female persons in custody who created the drawings. She appealed to the public for their support and acceptance of rehabilitated persons.

The exhibition runs from September 11 to 13 in the Foyer Exhibition Area of the Hong Kong Cultural Centre, displaying 60 drawings created by the adult female persons in custody at Lo Wu Correctional Institution and Tai Lam Centre for Women with their consent. The drawings are organised along three themes, namely "suffering", "transformation" and "positive changes". These themes echo the process of psychotherapy through which they were able to leave the shadows of the past behind and turn to a new page of life.

The exhibition aims to enhance public support for rehabilitated persons and show the stories of their personal growth through change in adversity. Postcards printed with artworks by the female persons in custody and messages of resilience in facing adversity are being distributed to members of the public who attend the exhibition.

The digital edition of the album "Women Who Shine Through the Wall – Therapeutic Drawings by Female Persons-in-custody" is available at CSD website [www.csd.gov.hk/english/reh/reh\\_overview/reh\\_overview\\_psy/therapeutic\\_drawings.html](http://www.csd.gov.hk/english/reh/reh_overview/reh_overview_psy/therapeutic_drawings.html).