



5 July 2012

Private and Confidential
By Post + email (Crystalyip@fstb.gov.hk)

Ms Crystal Yip Assistant Secretary for Financial Services and the Treasury 24/F Central Government Office Tim Mei Avenue Tamar, Hong Kong

Dear Ms Yip,

Consultation on the Provision of Legal Framework for entering into Tax Information Exchange Agreements ("TIEAs")

The Society of Trust and Estate Practitioners Hong Kong Branch ('STEP HK')
The Hong Kong Trustees' Association ('HKTA')
Joint Response to the FSTB Consultation Paper issued on 4 May 2012

We refer to previous correspondence and now attach STEP Hong Kong and The Hong Kong Trustee's Association's joint response to the captioned Consultation Paper.

Yours sincerely,

William Ahern

Chairman

**Legislative and Regulatory** 

Sub-committee

The Society of Trust & Estate Practitioners

6/F Alexandra House, Central, Hong Kong

PP.

Jacqueline Shek

Chairman

Legislative & Regulatory Sub-committee The Hong Kong Trustees' Association