

**POSITIONS ON ARTICLE 26
(EXCHANGE OF INFORMATION)
AND ITS COMMENTARY**

Positions on the Article

1. [Deleted]
2. *India* reserves the right to include documents or certified copies of the documents within the scope of this Article.
- 2.1 *Morocco* and *Thailand* reserve the right not to include the words “The exchange of information is not restricted by Articles 1 and 2” in paragraph 1.

Position on the Commentary

3. As regards paragraph 10.3 of the Commentary, *Hong Kong, China* wishes to clarify its position on the exchange of information that existed prior to the entry into force of the bilateral agreement. In view of its domestic law requirements, *Hong Kong, China* will only exchange information relating to taxable periods after the agreement came into operation.

**POSITIONS ON ARTICLE 28
(MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS)
AND ITS COMMENTARY**

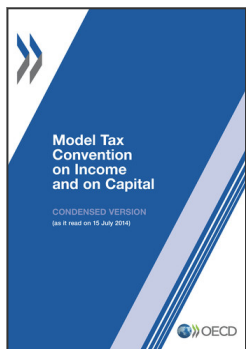
Position on the Article

1. Considering that *Hong Kong, China* is not a sovereign state but a special administrative region of the People’s Republic of China, *Hong Kong, China* reserves the right to replace “diplomatic missions” by “government missions” in this Article.

**POSITIONS ON ARTICLE 29
(TERRITORIAL EXTENSION)
AND ITS COMMENTARY**

Position on the Article

1. *Indonesia*, *Malaysia*, the *People’s Republic of China*, *Singapore* and *Thailand* reserve their position on this Article.



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