

<Courtesy English Translation>

**Record of the Consultations on the Definition of “Service Suppliers” and Related Requirements
(namely Annex 5 of “CEPA”)**

3. Qualifying criteria for “Hong Kong law firm”
 - (1) The law firm concerned must be a registered Hong Kong law firm in accordance with the Legal Practitioners Ordinance of the Hong Kong Special Administrative Region;
 - (2) The sole proprietor and all the partners of the law firm concerned must be registered practising lawyers in Hong Kong;
 - (3) The main scope of business of the law firm concerned must be to provide domestic legal services in Hong Kong;
and
 - (4) The law firm concerned or its partners must pay Hong Kong profits tax.