



香港稅務學會

**THE TAXATION INSTITUTE OF HONG KONG**

*(Incorporated in Hong Kong as a company limited by guarantee)*

Your Ref: CB1/BC/1/00

20 December 2003

**BY FAX AND E-MAIL**

Clerks to Bills Committee  
Legislative Council  
Legislative Council Building  
8 Jackson Road  
Central  
Hong Kong

**For the attention of Mr. Matthew Loo**

Dear Mr. Loo,

**Bills Committee on Inland Revenue (Amendment) Bill 2000**

Thank you for your letter of 13 December 2003 attaching a summary of the deputations' views submitted to the Bills Committee and the Administration's response to those views.

As far as we are aware, no material new issue has been raised by either the deputations or the Administration subsequent to our last submission to the Bills Committee. We therefore have no further comments to make.

Yours sincerely,

**Kenneth Leung**  
**Vice-Chairman**  
**Taxation Review Committee**