

Bills Committee on Inland Revenue (Amendment) Bill 2000**List of issues requiring follow-up actions by the Administration**
(position as at 8 December 2003)

Date of meeting	Issue	Outcome
13 November 2003	<p>Clauses 9 to 13</p> <p>To provide the Bills Committee with a paper on the reasons and effects of clauses 9 to 13 of the Bill together with the relevant proposed Committee Stage amendments in respect of initial and annual allowances for commercial and industrial buildings and structures. The paper should also address the concern that the definitions of "commercial" and "industrial" buildings and structures under the Inland Revenue Ordinance (Cap. 112) were not consistent with those adopted in other legislation.</p> <p>Clauses 2, 4 and 8</p> <p>The arrangement prescribed in clause 2 for the retrospective application of the proposed amendments to section 12(6) on self-education expenses and section 26E(8) on home loan interest needs to be reviewed, and that the public should be well-informed of the arrangement.</p>	Reply from the Administration awaited