

**立法會**  
***Legislative Council***

LC Paper No. LS53/00-01

**Paper for the House Committee Meeting  
of the Legislative Council  
on 2 February 2001**

**Legal Service Division Report on  
Subsidiary Legislation Gazetted on 23 January 2001**

**Date of Tabling in LegCo** : 7 February 2001

**Amendment to be made by** : 7 March 2001 (or 14 March 2001 if extended by resolution)

**Inland Revenue Ordinance (Cap. 112)**

**Specification of Arrangements (Government of the People's Republic of Bangladesh concerning Air Services) (Double Taxation) Order (L.N. 32)**

By this Order, the Chief Executive in Council declares that arrangements specified in the Agreement concerning scheduled air services between the HKSAR Government and the Government of the People's Republic of Bangladesh have been made with a view to affording relief from double taxation and that it is expedient that those arrangements should have effect. The arrangements contained in the Agreement is set out in the Schedule to the Order.

2. The effect of the Order is that those arrangements shall have effect in relation to tax under the Inland Revenue Ordinance (Cap. 112) notwithstanding anything in any enactment. Similar orders have previously been declared in relation to arrangements made with the Republic of Korea, New Zealand, Canada, the Netherlands, Germany, the United Kingdom, Belgium, Israel, Mauritius, Russia and the Kingdoms of Denmark, Norway and Sweden.

3. Members may refer to LegCo Brief FIN CR 14/10/2041/46(00) issued by the Finance Bureau for background information and a summary of the arrangements.

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