

LS/B/8/01-02
2869 9283
2877 5029

Secretary for Financial Services
and the Treasury
Financial Services and the Treasury Bureau
(Attn: Mr Martin GLASS
Deputy Secretary for Financial
Services and the Treasury (Tsy) 2
4/F, Main Wing
Central Government Offices
Hong Kong

By Fax (2523 5722) and By Post

30 December 2002

Dear Sir,

Inland Revenue (Amendment) (No. 2) Bill 2001

I would be grateful if you could consider taking into account in finalising your proposed Committee Stage amendments my following comments on the drafting aspects of the Bill -

- (a) in the proposed section 2(5), would it be clearer to say "affixing of a digital signature to a return" and "inclusion of a password with a return" so as to tie in with the terminology used in the proposed Committee Stage amendments to the proposed section 51AA(6)(b) instead of using the expression "adopting of ", which is not defined and may cause unnecessary complications in interpretation?
- (b) would it be more conventional to use the plural form for "person" and "return" in the proposed new section 51AA(5)(b)?
- (c) could the empowering provision in the proposed new section 51AA(5)(b) be restricted to "for the purposes of section 51AA" instead of "for the purposes of this Ordinance", which appears to be unnecessarily wide?

The above comments are made with the benefit of perusing your response to my initial queries in November 2001. Your response before or at the coming Bills Committee meeting on 3 January 2003 will be appreciated.

Yours faithfully,

Arthur CHEUNG
Senior Assistant Legal Adviser

c.c. Clerk to Bills Committee