

財 經 事 務 及 庫 務 局
(庫 務 科)
香 港 下 亞 厘 畢 道
中 區 政 府 合 署

FINANCIAL SERVICES AND
THE TREASURY BUREAU
(The Treasury Branch)
Central Government Offices,
Lower Albert Road,
Hong Kong

傳真號碼 Fax No. : 2530 5921
電話號碼 Tel. No. : 2810 2400
本函檔號 Our Ref. : FIN CR 12/2041/46
來函檔號 Your Ref. :

11 December 2009

Clerks to Bills Committee
Legislative Council Secretariat
Legislative Council Building
8 Jackson Road
Central, Hong Kong
(Attn: Ms Rosalind Ma)

CB(1)670/09-10(01)

Dear Ms Ma,

**Bills Committee on Inland Revenue (Amendment)(No. 3) Bill 2009
("the Bill")**

I write to inform the Bills Committee that apart from those Committee Stage Amendments ("CSAs") we presented to the Committee in the last meeting, the Administration would propose an additional CSA to set an earlier commencement day for the "positive vetting" clause in the Bill, so that the Legislative Council ("LegCo") can be empowered in time to deal with the Inland Revenue (Disclosure of Information) Rules ("IRRs") in accordance with the positive vetting procedure. The full set of CSAs (with the additional one marked) is attached at Annex.

2. We propose that the "positive vetting" clause of the Bill commences on the day on which the amendment Ordinance is published in the Gazette (i.e. before the IRRs are made and submitted to LegCo). The other provisions of the Bill will, as originally proposed, come into operation on a day to be appointed by the Secretary for Financial Services and the Treasury by notice published in the

Gazette after the approval of the IRRs by LegCo.

Yours sincerely,

(Ms Joan Hung)
for Secretary for Financial Services
and the Treasury

INLAND REVENUE (AMENDMENT) (NO. 3) BILL 2009

COMMITTEE STAGE

Amendments to be moved by the Secretary for
Financial Services and the Treasury

Clause

Amendment Proposed

New

2

By deleting the clause and substituting –

"2. Commencement

(1) This Ordinance, except this section and sections 1 and 3(3), comes into operation on a day to be appointed by the Secretary for Financial Services and the Treasury by notice published in the Gazette.

(2) This section and sections 1 and 3(3) come into operation on the day on which this Ordinance is published in the Gazette."

3

By adding –

"(1A) Section 49(1) is amended, in the English text, by repealing "notwithstanding" and substituting "despite"."

3

By adding –

"(3) Section 49 is amended by adding –

"(7) Rules made under subsection (6) are subject to the approval of the Legislative Council.".