

**Bills Committee on Inland Revenue (Amendment) Bill 2010**

**List of follow-up actions arising from the discussion  
at the meeting on 25 May 2010**

At the meeting on 25 May 2010, the Administration was requested to: -

- (a) provide detailed information in respect of emission performance and fuel efficiency etc for each category of environment-friendly vehicles stated in the new Part 3 of Schedule 17 to the Inland Revenue Ordinance (Cap. 112) (IRO), and advise whether the relevant standards would be reviewed from time to time; and
- (b) consider improving the drafting of proposed paragraph 1 of the new Part 3 of Schedule 17 to IRO by adding "in whole or in part" after "remission of first registration tax", in order to achieve consistency with the empowering provision in the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330) and for the avoidance of a misunderstanding that "remission" in the proposed paragraph 1 meant "total exemption" of the first registration tax in respect of the qualified vehicles under the two current tax incentive schemes administered by the Environment Protection Department.

Council Business Division 1  
Legislative Council Secretariat  
26 May 2010