



中華人民共和國香港特別行政區  
Hong Kong Special Administrative Region of the People's Republic of China



立法會秘書處

LEGISLATIVE COUNCIL SECRETARIAT

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6 July 2010

Ms Joan HUNG  
AS for Financial Services &  
the Treasury (Treasury) (R)1  
Financial Services and the Treasury Bureau  
5th floor, East Wing,  
Central Government Offices,  
Hong Kong

Dear Ms HUNG,

**Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Brunei Darussalam) Order (L.N. 89 of 2010)**

I am scrutinizing the legal and drafting aspects of the above Order. It would assist Members if you could clarify the following matter.

It is noted that in Article 11(3)(a)(iii) of the agreement (which is reproduced in Part 1 of the Schedule), "基金會" is used as the Chinese rendition of "foundation", whereas "協會" is used in Article 11(3)(b)(v). Is there any justification for using these different terms in the Chinese text?

The above Order will be considered by the House Committee at its meeting on 9 July 2010. I would appreciate it if you could let me have your reply (in both Chinese and English and with soft copy to Miss Joey LEE at [jmylee@legco.gov.hk](mailto:jmylee@legco.gov.hk)) by noon on 7 July 2010.

Yours sincerely,

(Timothy TSO)  
Assistant Legal Adviser

c.c. DoJ (Attn.: Mr Peter SZE, Govt Counsel (By Fax: 2845 2215))

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