

# 立法會

## Legislative Council

立法會CB(3) 186/10-11號文件

2010年11月19日內務委員會會議文件

定於2010年11月24日立法會會議上提出的質詢

提問者：

- |      |                       |        |        |
|------|-----------------------|--------|--------|
| (1)  | 林大輝議員<br>(取代其原先提出的質詢) | (口頭答覆) | (新的質詢) |
| (2)  | 黃國健議員                 | (口頭答覆) |        |
| (3)  | 劉江華議員                 | (口頭答覆) |        |
| (4)  | 李華明議員                 | (口頭答覆) |        |
| (5)  | 葉國謙議員                 | (口頭答覆) |        |
| (6)  | 李永達議員                 | (口頭答覆) |        |
| (7)  | 湯家驊議員                 | (書面答覆) |        |
| (8)  | 陳健波議員                 | (書面答覆) |        |
| (9)  | 劉皇發議員                 | (書面答覆) |        |
| (10) | 葉偉明議員                 | (書面答覆) |        |
| (11) | 葉劉淑儀議員                | (書面答覆) |        |
| (12) | 涂謹申議員                 | (書面答覆) |        |
| (13) | 余若薇議員                 | (書面答覆) |        |
| (14) | 陳偉業議員                 | (書面答覆) |        |
| (15) | 劉慧卿議員                 | (書面答覆) |        |
| (16) | 梁國雄議員                 | (書面答覆) |        |
| (17) | 馮檢基議員                 | (書面答覆) |        |
| (18) | 黃成智議員                 | (書面答覆) |        |
| (19) | 石禮謙議員                 | (書面答覆) |        |
| (20) | 張國柱議員                 | (書面答覆) |        |

註 :

NOTE :

# 議員將採用這種語言提出質詢

# Member will ask the question in this language

稅務聯合聯絡小組檢討《稅務條例》第39E條的  
實施情況

# (1) 林大輝議員 (口頭答覆)

財經事務及庫務局局長(下稱“局長”)於本年2月表示，會透過稅務聯合聯絡小組(下稱“小組”)檢討《稅務條例》第39E條(下稱“第39E條”)的實施情況。據悉，小組已於多月前完成檢討，以及向局方提交檢討報告和建議，但局長多次在回答本會議員的質詢時，卻只說當局會在切實可行的情況下盡快完成有關的研究。就此，政府可否告知本會：

- (一) 當局收到小組的上述報告的確實日期、一直沒有向外透露已收到小組報告和公開報告內容的原因，以及何時會向公眾公布報告內容；
- (二) 上述局長所說的“切實可行的情況”的意思為何；及
- (三) 有否評估，當局就第39E條進行的檢討工作出現延誤或處理不善會對工商業界造成甚麼負面影響，以及身為問責制下的主要官員，局長要如何負上責任；如有評估，詳情為何；如否，原因為何？

Review of the implementation of section 39E of the Inland Revenue Ordinance by the Joint Liaison Committee on Taxation

(1) Hon LAM Tai-fai (Oral Reply)

The Secretary for Financial Services and the Treasury (“SFST”) indicated in February this year that a review of the implementation of section 39E of the Inland Revenue Ordinance (“section 39E”) would be conducted through the Joint Liaison Committee on Taxation (“JLCT”). It has been learnt that JLCT had completed the review months ago and submitted its review report and recommendations to the Bureau, but time and again in his replies to the questions raised by Members of this Council, SFST only indicated that the authorities would complete the study as soon as practicable. In this connection, will the Government inform this Council:

- (a) of the exact date of receipt of the aforesaid JLCT report by the authorities, the reasons for not disclosing the receipt of the report and not publicizing its contents all along, and when they will publicize the contents of the report to the public;
- (b) of the meaning of the word “practicable” used by SFST as referred above; and
- (c) whether it has assessed the negative impact on the commerce and industry sector if there is delay in or mishandling of the review of section 39E, and how SFST, as a principal official under the accountability system, should be held responsible; if it has, of the details; if it has not, the reasons for that?