

立法會
Legislative Council

LC Paper No. LS31/10-11

**Paper for the House Committee Meeting
on 25 February 2011**

**Further Report by the Legal Service Division on
Inland Revenue (Amendment) Bill 2011**

Members may recall that at the meeting of the House Committee on 18 February 2011, the Legal Service Division reported that the scrutiny of the Inland Revenue (Amendment) Bill 2011 was continuing. This paper reports on the outcome of the scrutiny.

2. The Legal Service Division has raised a query as to the need to refer to "某法團" in the Chinese text of the proposed new section 14(4A) (clause 3(8) of the Bill) wherever such a body appears again in the subsection as "甲法團", although there is no "乙法團" in the same provision and "該法團" appears to be the usual way of address in current legislation. The draftsman of the Bill has explained that it is required to avoid any possible misunderstanding as to which "法團" is referred to in the subsection.

3. The Legal Service Division considers that the reference does not affect the clarity of the proposed section 14A(4A) and is a matter of Chinese drafting style.

4. No other issue in the drafting and legal aspects of the Bill have been identified.

Prepared by

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