

**立法會**  
***Legislative Council***

LC Paper No. CB(3) 32/10-11

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Tel : 2869 9205

Date : 11 October 2010

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Council meeting of 20 October 2010**

**Proposed resolution under section 34(2) of the  
Interpretation and General Clauses Ordinance**

I forward for Members' consideration a proposed resolution which the Secretary for Financial Services and the Treasury will move at the Council meeting of 20 October 2010 under section 34(2) of the Interpretation and General Clauses Ordinance relating to the Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Brunei Darussalam) Order. The President has directed that "it be printed in the terms in which it was handed in" on the Agenda of the Council.

2. The speech, in both English and Chinese versions, which the Secretary will deliver when moving the proposed resolution is also attached.

( Mrs Justina LAM )  
for Clerk to the Legislative Council

Encl.

## **Interpretation and General Clauses Ordinance**

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### **Resolution**

(Under section 34(2) of the Interpretation and General Clauses Ordinance  
(Cap. 1))

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### **Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Brunei Darussalam) Order**

**Resolved** that the Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Brunei Darussalam) Order, published in the Gazette as Legal Notice No. 89 of 2010 and laid on the table of the Legislative Council on 7 July 2010, be amended as set out in the Schedule.

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## **Schedule**

### **Amendment to Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Brunei Darussalam) Order**

**1. Schedule amended**

The Schedule, Chinese text, Part 1, Article 11, paragraph 3(b)(v)—

**Repeal**

“協會”

**Substitute**

“基金會”.

**(Translation)**

**Resolution to Amend the Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income)(Brunei Darussalam) Order**

**Speech by the Secretary for Financial Services and the Treasury  
at the Legislative Council meeting on 20 October 2010**

President,

I move that the Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income)(Brunei Darussalam) Order be amended as set out on the Agenda.

2. To implement the Hong Kong / Brunei, Hong Kong / Netherlands and Hong Kong / Indonesia comprehensive avoidance of double taxation agreements signed in March this year, the Government submitted three Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) Orders to the Legislative Council on 7 July 2010. The Legislative Council subsequently set up a Subcommittee to scrutinize the three Orders. The Subcommittee has completed the scrutinizing work and indicated support to the three Orders. I hereby express my gratitude to the Honourable James To, Chairman of the Subcommittee, and the other Honourable Members for their invaluable views expressed during the course of scrutiny.

3. In response to the suggestion of the Subcommittee during the scrutiny of the Orders, we agree to make a technical amendment to the Chinese version of the Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income)(Brunei Darussalam) Order by amending the term “協會” in Part 1, Article 11 of the Schedule to “基金會” for consistency with a corresponding provision. This amendment will not affect the content of the agreement.

4. President, I move that the resolution be passed. Thank you.

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