

**立法會**  
***Legislative Council***

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Tel : 3919 3308

Date : 29 November 2011

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Council meeting of 7 December 2011**

**Inland Revenue (Amendment) (No. 2) Bill 2011**

**Committee stage amendments**

The Second Reading debate on the above Bill will be resumed at the Council meeting of 7 December 2011. Subject to the Bill receiving a Second Reading, the President has given permission for the Secretary for Financial Services and the Treasury to move amendments to the Bill at its Committee stage.

2. As directed by the President, the amendments are attached for Members' consideration.

(Ms Doris LO)  
for Clerk to the Legislative Council

Encl.

Inland Revenue (Amendment) (No. 2) Bill 2011

**Committee Stage**

Amendments to be moved by the Secretary for Financial Services  
and the Treasury

- | <u>Clause</u> | <u>Amendment Proposed</u>  |
|---------------|--|
| 5             | By adding before subclause (1)—<br><br>“(1A) Section 16E(1), before “expenditure”—<br><br><b>Add</b><br><br>“capital”.”.       |
| 5(3)          | In the proposed section 16E(2), by adding “capital” before “expenditure”.  |
| 5(6)          | In the proposed section 16E(3A), by adding “capital” before “expenditure”.   |
| 5             | By adding—<br><br>“(9A) Section 16E(5), Chinese text—<br><br><b>Repeal</b><br><br>“股份”<br><br><b>Substitute</b><br><br>“部分”.”. |
| 5(10)         | In the proposed section 16E(8)(a), by adding “capital” before  |

“expenditure”.

6 In the proposed section 16EC(6), by adding “capital” before  
“expenditure or”.

6 In the proposed section 16EC(8), in the definition of *associate*, in  
paragraph (a)(v), by adding—

“(AA) a relative of the first-mentioned person;”.

6 In the proposed section 16EC(8), in the Chinese text, in the definition  
of *控制*, by deleting “該法團” (wherever appearing) and substituting  
“首述法團”.

8 In the proposed section 89(7)—

(a) by deleting “(7)” and substituting “(8)”;

(b) by deleting “Schedule 22” and substituting “Schedule  
24”.

9 In the heading, by deleting “**Schedule 22**” and substituting “**Schedule  
24**”.

9 In the proposed Schedule 22—

(a) by deleting—

“**Schedule 22** [s. 89(7)]”

and substituting—

“**Schedule 24** [s. 89(8)]”;

(b) in section 1—

- (i) by deleting “(2B) and (4)” and substituting “(2B), (4) and (5)”;
- (ii) by deleting “5(1), (3), (4), (7) and (8)” and substituting “5(1A), (1), (3), (4), (7), (8) and (9A)”.