立法會 Legislative Council

LC Paper No. CB(3) 153/14-15

Ref. : CB(3)/M/MR

Tel: 3919 3300

Date: 13 November 2014

From: Clerk to the Legislative Council

To : All Members of the Legislative Council

Council meeting of 19 November 2014

Proposed resolution under the Interpretation and General Clauses Ordinance

Hon James TO will move, at the Council meeting of 19 November 2014, a proposed resolution under section 34(4) of the Interpretation and General Clauses Ordinance (Cap. 1) in relation to the:

- (a) Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Republic of Korea) Order, published in the Gazette as Legal Notice No. 119 of 2014; and
- (b) Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Socialist Republic of Vietnam) (Amendment) Order 2014, published in the Gazette as Legal Notice No. 120 of 2014.

The proposed resolution is attached for Members' consideration.

2. The President has directed that it be printed in the terms in which it was handed in on the Agenda of the Council.

(Odelia LEUNG) for Clerk to the Legislative Council

Interpretation and General Clauses Ordinance

Resolution

(Under section 34(4) of the Interpretation and General Clauses Ordinance (Cap. 1))

Resolved that in relation to the —

- (a) Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Republic of Korea) Order, published in the Gazette as Legal Notice No. 119 of 2014; and
- (b) Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Socialist Republic of Vietnam) (Amendment) Order 2014, published in the Gazette as Legal Notice No. 120 of 2014,

and laid on the table of the Legislative Council on 22 October 2014, the period for amending subsidiary legislation referred to in section 34(2) of the Interpretation and General Clauses Ordinance (Cap. 1) be extended under section 34(4) of that Ordinance to the meeting of 10 December 2014.