

立法會
Legislative Council

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Tel : 3919 3306

Date : 13 May 2016

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

Inland Revenue (Amendment) (No. 2) Bill 2016

Committee stage amendments

Members are invited to note that Hon WONG Yuk-man has given notice to move Committee stage amendments (“CSAs”) to the above Bill. Subject to the Bill receiving a Second Reading, the President has given permission for Hon WONG Yuk-man to move CSAs to the Bill.

2. As directed by the President, the CSAs are attached for Members’ consideration.

(Boris LAM)
for Clerk to the Legislative Council

Encl.

Inland Revenue (Amendment) (No. 2) Bill 2016

Committee Stage

Amendments to be moved by the Honourable WONG Yuk-man

<u>Clause</u>	<u>Amendment Proposed</u>
2	By deleting “3” and substituting “2A”.
New	By adding— “2A. Section 26D amended (elderly residential care expenses) After section 26D(4)— Add “(4A) Without affecting sections 26B(2), 51 and 51A— (a) a person who claims a deduction under subsection (1) must, within 14 days from the day on which the claim is made, furnish to the Commissioner proof in support of the claim; and (b) the Commissioner may disallow the deduction if such proof is not provided in accordance with paragraph (a).”.”.
New	By adding— “2B. Section 30 amended (dependent parent allowance) After section 30(4)— Add “(4A) Without affecting sections 27(2), 51 and 51A— (a) a person who claims an allowance under subsection (1) or (1A) must, within 14 days from the day on which the claim is made,

furnish to the Commissioner proof in support of the claim; and

- (b) the Commissioner may refuse to grant the allowance concerned if such proof is not provided in accordance with paragraph (a).”.”.

New

By adding—

“2C. Section 30A amended (dependent grandparent allowance)

After section 30A(4)—

Add

“(4A) Without affecting sections 27(2), 51 and 51A—

- (a) a person who claims an allowance under subsection (1) or (1A) must, within 14 days from the day on which the claim is made, furnish to the Commissioner proof in support of the claim; and
- (b) the Commissioner may refuse to grant the allowance concerned if such proof is not provided in accordance with paragraph (a).”.”.