

Inland Revenue (Amendment) (No. 2) Bill 2016
Debate and voting arrangements

Main Object of the Bill: To amend the Inland Revenue Ordinance (Cap. 112) to give effect to the proposals concerning tax concessions in the Budget introduced by the Government for the 2016-2017 financial year.

First debate	: Clauses with no - Clauses 1 and 3 to 7 amendment		
Voting	: To vote on the above clauses standing part of the Bill		
Second debate	: Amendment and new - Clause 2 and new clauses 2A, 2B and 2C proposed by Hon WONG Yuk-man		
Joint debate on the original clauses and the above amendments.			
Debate theme	: Furnishing proof in support of claims for the relevant expense deduction or allowance		
Clause 2			
- Consequential to the proposed addition of new clauses 2A, 2B and 2C, to amend clause 2 of the Bill to change “sections 3 to 7” to “sections 2A to 7”.			
New Clauses			
- To add new clauses 2A, 2B and 2C to amend the following sections of Cap. 112 respectively to the effect that a person who claims an expense deduction or allowance stipulated under those new clauses must, within 14 days from the day on which the claim is made, furnish to the Commissioner of Inland Revenue proof in support of the claim, and the Commissioner may disallow the deduction or refuse to grant the allowance concerned if such proof is not so provided -			
Clause 2A: to amend section 26D (elderly residential care expenses)			
Clause 2B: to amend section 30 (the dependent parent allowance)			
Clause 2C: to amend section 30A (the dependent grandparent allowance)			
Mover	Voting	Remarks	Amendment(s)
Hon WONG Yuk-man	To vote together on Mr WONG's amendments to add new clauses 2A, 2B and 2C	If Mr WONG's amendments are negatived , he may not move his amendment to clause 2.	LC Paper No. CB(3) 593/15-16
Hon WONG Yuk-man	If Mr WONG's amendments are passed, to vote on his amendment to clause 2.		

Hon WONG Yuk-man's amendments
(As set out in LC Paper No. CB(3) 593/15-16 issued on 13 May 2016)