

**立法會**  
**Legislative Council**

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Tel : 3919 3308

Date : 15 March 2018

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Council meeting of 21 March 2018**

**Amendments to Inland Revenue (Amendment) (No. 7) Bill 2017**

The Second Reading debate on the above Bill will be resumed at the Council meeting of 21 March 2018. Subject to the Bill receiving Second Reading, the President has given permission for the Secretary for Financial Services and the Treasury to move amendments to the Bill.

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

(Lilian MOK)  
for Clerk to the Legislative Council

Encl.

Inland Revenue (Amendment) (No. 7) Bill 2017

**Committee Stage**

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

<u>Clause</u>	<u>Amendment Proposed</u>
8	By renumbering the proposed subsection (21) as subsection (20).
8	In the proposed subsection (20), by deleting “43” and substituting “42”.
11	In the proposed Schedule 8A, by deleting “Sch. 43]” and substituting “Sch. 42]”.
11	In the proposed Schedule 8A, by adding before section 1— “1A. In this Schedule— <i>section 14 assessable profits</i> (第 14 條應評稅利潤) means assessable profits to which section 14 applies.”.
11	In the proposed Schedule 8A, in section 1(a) and (b), by deleting “assessable profits” and substituting “section 14 assessable profits”.
11	In the proposed Schedule 8B, by deleting “Sch. 43]” and substituting “Sch. 42]”.
11	In the proposed Schedule 8B, in the Chinese text, in section 1, in the definition of 限額, by deleting the full stop and substituting a semicolon.
11	In the proposed Schedule 8B, in section 1, by adding in alphabetical order— “ <i>section 14 assessable profits</i> (第 14 條應評稅利潤) means assessable profits to which section 14 applies;”.
11	In the proposed Schedule 8B, in section 2(a)(i) and (ii) and (b)(i) and (ii), by deleting “assessable profits” and substituting “section 14

assessable profits”.

12 By deleting “**Schedule 43**” (wherever appearing) and substituting  
“**Schedule 42**”.

12 In the proposed Schedule 42, by deleting “89(21)]” and substituting  
“89(20)]”.