

財經事務及庫務局局長



**SECRETARY FOR FINANCIAL  
SERVICES AND THE TREASURY**

Central Government Offices,  
Ice House Street,  
Hong Kong

香港雪廠街  
中區政府合署

傳真號碼 Fax No. : 2537 1736

電話號碼 Tel. No. : 2810 2280

本函檔號 Our Ref. : FIN CR 1/7/2201/08

來函檔號 Your Ref. :

2 June 2009

The Honourable Miriam Lau  
Chairman of the House Committee  
Legislative Council Building  
8 Jackson Road  
Central  
Hong Kong

Dear Chairman,

### **Inland Revenue (Amendment) Bill 2009**

We introduced the captioned Bill on 13 May 2009 to implement the one-off 50% reduction (capped at \$6,000) of 2008-09 salaries tax and tax under personal assessment as proposed in the 2009-10 Budget. At the House Committee meeting held on 15 May 2009, Members decided that no Bills Committee would be formed for the Bill, and raised no objection to the resumption of the Second Reading Debate on the Bill.

The Financial Secretary announced on 26 May 2009 a number of additional relief measures, including the proposal to increase the extent of the above-mentioned tax reduction to 100%, with a cap at \$8,000. To reflect this enhanced tax reduction, we intend to move corresponding Committee Stage Amendments (CSAs) to the captioned Bill. The proposed CSAs are attached for your reference.

Subject to the House Committee's views, we will proceed to serve the notice of Resumption of the Second Reading Debate and the notice for moving the relevant CSAs.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. C. Chan', written in a cursive style.

( Professor K C Chan )  
Secretary for Financial Services and the Treasury

INLAND REVENUE (AMENDMENT) BILL 2009

COMMITTEE STAGE

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

<u>Clause</u>	<u>Amendment Proposed</u>
Long title	By deleting “in the Budget introduced by the Government for the 2009-2010 financial year” and substituting “by the Government in 2009”.
3	(a) In the proposed Schedule 19, in section 1(a), by deleting “50%” and substituting “100%”. (b) In the proposed Schedule 19, in section 1(b), by deleting “\$6,000” and substituting “\$8,000”. (c) In the proposed Schedule 19, in section 2(1)(a), by deleting “50%” and substituting “100%”. (d) In the proposed Schedule 19, in section 2(1)(b), by deleting “\$6,000” and substituting “\$8,000”.