

立法會
Legislative Council

LC Paper No. CB(1)902/14-15
(These minutes have been seen
by the Administration)

Ref : CB1/BC/6/14/1

Bills Committee on Inland Revenue (Amendment) (No. 2) Bill 2015

Minutes of first meeting
held on Tuesday, 19 May 2015, at 8:30 am
in Conference Room 3 of the Legislative Council Complex

Members present : Hon Andrew LEUNG Kwan-yuen, GBS, JP (Chairman)
Hon WONG Ting-kwong, SBS, JP
Hon Starry LEE Wai-king, JP
Hon Alan LEONG Kah-kit, SC
Hon Charles Peter MOK, JP
Hon Kenneth LEUNG
Hon SIN Chung-kai, SBS, JP
Ir Dr Hon LO Wai-kwok, BBS, MH, JP

Members absent : Hon KWOK Wai-keung
Hon Christopher CHEUNG Wah-fung, SBS, JP
Hon TANG Ka-piu, JP

Public Officers attending : **For item II**

Ms Mable CHAN, JP
Deputy Secretary for Financial Services and the Treasury
(Treasury)²

Mr Gary POON
Principal Assistant Secretary for Financial Services and the
Treasury (Treasury) (Revenue)

Mr CHIU Kwok-kit, JP
Deputy Commissioner of Inland Revenue (Technical)
Inland Revenue Department

Ms HUI Chiu-po
Senior Assessor (Research)1
Inland Revenue Department

Ms Frances HUI
Senior Assistant Law Draftsman
Department of Justice

Clerk in Attendance : Ms Anita SIT
Assistant Secretary General 1

Staff in attendance : Mr Kelvin LEE
Assistant Legal Adviser 1

Mr Ken WOO
Senior Council Secretary (1)5

Miss Mandy POON
Legislative Assistant (1)1

Ms PANG Yin-shan
Clerical Assistant (1)1

Action

I. Election of Chairman

1. Mr Andrew LEUNG, the member present who had the highest precedence, presided at the election and called for nominations for the chairmanship of the Bills Committee. Mr Kenneth LEUNG was nominated by Mr Charles MOK and the nomination was seconded by Mr SIN Chung-kai. Mr Kenneth LEUNG accepted the nomination.

2. Mr Andrew LEUNG invited other nominations for the chairmanship. Mr Andrew LEUNG was nominated by Ms Starry LEE and the nomination was seconded by Ir Dr LO Wai-kwok. Mr Andrew LEUNG accepted the nomination. As Mr Andrew LEUNG was nominated, Mr Charles MOK presided over the election. There was no other nomination.

3. Mr Charles MOK announced a vote by secret ballot. After members present had cast their votes, Mr Charles MOK invited Mr SIN Chung-kai and Ms Starry LEE to monitor the counting of votes. Of the members present, three

Action

voted for Mr Kenneth LEUNG and three voted for Mr Andrew LEUNG. As both nominees received the same number of votes, Mr Charles MOK drew lots and gave the casting vote to Mr Andrew LEUNG in accordance with the lot drawn. Mr Andrew LEUNG was declared elected as the Chairman of the Bills Committee. Mr Andrew LEUNG then took the chair.

4. The Chairman sought members' view on the need for a deputy chairman. It was agreed that no deputy chairman was required.

II. Meeting with the Administration

(LC Paper No. CB(3)598/14-15	—	The Bill
File Ref: TsyB R 183/535-1/5/0(15-16)(C)	—	Legislative Council Brief
LC Paper No. LS61/14-15	—	Legal Service Division Report
LC Paper No. CB(1)862/14-15(01)	—	Marked-up copy of the Bill prepared by the Legal Service Division (Restricted to Members))

5. The Administration briefed members on the Inland Revenue (Amendment) (No. 2) Bill 2015 ("the Bill").

6. The Bills Committee deliberated (index of proceedings attached at the **Annex**).

7. The Bills Committee agreed that there was no need to invite public views on the Bill.

III. Any other business

Legislative timetable

8. The Chairman concluded that the Bills Committee had completed scrutiny of the Bill. The Administration advised that it would give notice for resumption of the Second Reading debate on the Bill at the Council meeting of 24 June 2015.

Action

9. There being no other business, the meeting ended at 8:48 am.

Council Business Division 1
Legislative Council Secretariat
27 May 2015

Bills Committee on Inland Revenue (Amendment) (No. 2) Bill 2015

**Proceedings of the first meeting
on Tuesday, 19 May 2015, at 8:30 am
in Conference Room 3 of the Legislative Council Complex**

Time marker	Speaker	Subject(s)	Action required
<i>Agenda Item I - Election of Chairman</i>			
000032 – 000550	Mr Andrew LEUNG Mr Charles MOK Mr SIN Chung-kai Mr Kenneth LEUNG Ms Starry LEE Ir Dr LO Wai-kwok	Election of Chairman	
<i>Agenda Item II - Meeting with the Administration</i>			
000551 – 000651	Chairman	Opening remarks	
000652 – 001015	Chairman Administration	Briefing by the Administration on the Inland Revenue (Amendment) (No. 2) Bill 2015 ("the Bill") Members raised no question on the Bill.	
Clause-by-clause examination of the Bill			
001016 – 001242	Chairman Administration	Clause 1 – Short title Clause 2 – Inland Revenue Ordinance amended Clause 3 – Section 89 amended (transitional provisions) Clause 4 – Section 97 added Members raised no query.	
001243 – 001353	Chairman Administration Mr SIN Chung-kai	Clause 5 – Schedule 4 amended (allowances) Mr SIN Chung-kai's enquiry and the Administration's response regarding the age of children eligible for the child allowance.	
001354 – 001646	Chairman Administration	Clause 6 – Schedules 33 and 34 added <u>Schedule 33 – Transitional Provisions Relating to Provisional Salaries Tax in respect of Year of Assessment 2015/16</u> <u>Schedule 34 – Reduction of Taxes for Year of Assessment 2014/15</u> Members raised no query.	

Time marker	Speaker	Subject(s)	Action required
001647 – 001758	Chairman Administration Mr SIN Chung-kai	Mr SIN Chung-kai's enquiry and the Administration's response regarding the amendments to be made to Schedule 4 to the Inland Revenue Ordinance (Cap. 112) to effect the proposed increases in the child allowance and the additional one-off child allowance.	
001759 – 001850	Chairman Administration	Timing for resumption of the Second Reading debate on the Bill.	

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27 May 2015