



立法會秘書處 法律事務部
LEGAL SERVICE DIVISION
LEGISLATIVE COUNCIL SECRETARIAT

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By Fax (2179 5848)

28 August 2015

Mr POON Wai Wing, Gary
Prin AS for Financial Services & the Treasury (R)
Financial Services and the Treasury Bureau
24/F, Central Government Offices
2 Tim Mei Avenue
Tamar
Hong Kong

Dear Mr POON,

Inland Revenue (Amendment) (No. 3) Bill 2015

Further to my letter dated 14 August 2015, I should be grateful if you could provide further clarification on the following matter -

Clause 11 - section 82B(3)

The proposed amendment to section 82B(3) of the Inland Revenue Ordinance (Cap. 112) aims to make certain provisions relating to appeals concerning assessment to tax applicable to also appeals against assessment to additional tax.

It is noted that the proposed new section 69AA (Appeal against Board of Review's decision : hearing of appeal) and the proposed amended section 69A (Right of appeal directly to Court of Appeal against decision of Board of Review) are not included in the proposed amendment to section 82B(3). Please clarify.

I would appreciate if you could let me have the said information (in both Chinese and English with soft copy to Miss Kathy NG at

pcng@legco.gov.hk) at your earliest convenience, and in any event not later than 4 September 2015.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Winnie LO', written in a cursive style.

(Winnie LO)
Assistant Legal Adviser

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