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Revenue Law/15/2482229

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1 September 2015

The Honorable Kenneth Leung
Chairman of Bills Committee on
Inland Revenue (Amendment)(No.3) Bill 2015
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong.

BY E-MAIL

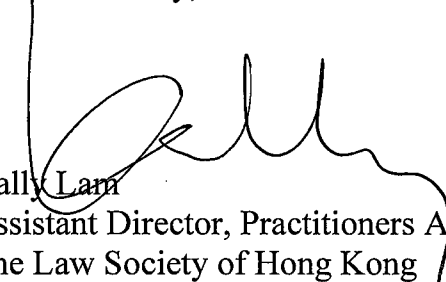
(bc_09_14@legco.gov.hk)

Dear Mr. Leung,

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

The Law Society has the benefit of reading the submissions made by the Joint Liaison Committee on Taxation on 24 August 2015 ("JLCT Submissions") and adopts the position as set out in the JLCT Submissions.

Yours sincerely,


Kally Lam
Assistant Director, Practitioners Affairs
The Law Society of Hong Kong