

Bills Committee on Inland Revenue (Amendment) (No. 3) Bill 2015**Follow-up actions for the meeting on 11 September 2015**The Joint Liaison Committee on Taxation

The Chairman of the Joint Liaison Committee on Taxation ("JLCT") attended the Bills Committee's meeting on 11 September 2015 to give views on the Bill. Regarding his concerns on the proposed requirement for appellants to apply to the Court of First Instance for leave ("the leave requirement") to appeal against the decision of the Board of Review (Inland Revenue Ordinance) ("the Board"), and the proposed threshold for the grant of leave as set out in clause 8 of the Bill ("the leave threshold"), he was invited to provide written information to the Bills Committee on the leave requirement(s) and the leave threshold(s), if any, for appeals against the decision of the tax review authorities in other jurisdictions, such as the United Kingdom and Australia, and a comparison of the requirement(s) and the threshold(s) (if any) with those proposed in the Bill.

The Translation and Interpretation Division of the Legislative Council Secretariat

2. It is proposed in clause 3 of the Bill that "某宗"/"該宗" in certain provisions under section 65 of the Inland Revenue Ordinance (Cap. 112) be changed to "某項"/"該項". The Translation and Interpretation Division of the Legislative Council Secretariat was requested to provide information about the meaning and usage of the words "宗" and "項".

The Administration

3. Further to the response (LC Paper No. CB(1)1204/14-15(11)) to the concerns raised in the Assistant Legal Adviser's letter dated 28 August 2015 (LC Paper No. CB(1)1204/14-15(10)), the Administration was requested to provide a flow chart to illustrate the correlation among the provisions relating to appeals concerning assessment to tax (i.e. the proposed amended sections 68, 69, 69A and the proposed new sections 68AA, 68AAB, 69AA) and their applicability to appeals concerning assessment to additional tax, and to explain why it is not necessary to include "69AA" and "69A" in the proposed amendment to section 82B(3) in order to make the proposed new section 69AA and the proposed amended section 69A applicable to appeals against assessment to additional tax to the Board.