



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

來函檔號 YOUR REF : TsyB R 183/700-6/7/0 (C)  
本函檔號 OUR REF : LS/B/13/15-16  
電話 TELEPHONE : 3919 3512

傳真 FAX : 2877 5029  
電郵 E-MAIL : ctam@legco.gov.hk

By Fax (2234 9757)

22 April 2016

Miss YIP Sin-ching, Crystal  
AS for Financial Services &  
the Treasury (Treasury) (R)1  
Financial Services and the Treasury Bureau  
24/F, Central Government Offices  
2 Tim Mei Avenue  
Tamar  
Hong Kong

Dear Miss YIP,

**Re: Inland Revenue (Amendment) Bill 2016**

Further to our letter dated 26 January 2016, I would be grateful if you would let us have your response to the following observations:

New section 80(2E)

New section 80(2E) seeks to provide for an offence against any person (e.g. an account holder) in relation to the making of a self-certification that *is required to be collected under Schedule 17D*, that is misleading, false or incorrect. Under section 4(a) of Part 2 of Schedule 17D, a reporting financial institution may elect to apply the due diligence requirements for new accounts to pre-existing accounts, i.e. to request an account holder of a pre-existing account to provide self-certification which is otherwise not required under Schedule 17D. It follows that a self-certification which is collected at the option of the reporting financial institution would not be one that is required to be collected under Schedule 17D and accordingly the maker of such self-certification which is misleading, false or incorrect would not be subject to the sanction under new section 80(2E). Please clarify the legislative intent and consider whether it is necessary to revise the new section 80(2E) to include a self-certification permitted under section 4(a) of Part 2 of Schedule 17D.

Part 2 of new Schedule 17C

Please consider whether it is appropriate to align the expressions "in consideration of" (section 5(b)) and "in consideration for" (section 6(a) and section 7(a)) which are used in the same context of retirement benefits etc. provided to employees in consideration of the services rendered.

I would be grateful if you would let me have your response in bilingual form at your earliest convenience.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Clara TAM', with a stylized, flowing script.

(Clara TAM)  
Assistant Legal Adviser

cc. DoJ (Attn: Mr Alan CHONG and Ms Phyllis POON (By Fax: 3918 4613))  
Clerk to Bills Committee