



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

來函檔號 YOUR REF :
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By Fax (2294 0460)

23 February 2018

Miss CHANG Kar-wai, Carrie
Prin AS for Financial Services & the Treasury
(Financial Services)1
Financial Services and the Treasury Bureau
24/F, Central Government Offices
2 Tim Mei Avenue
Tamar, Hong Kong

Dear Miss CHANG,

Re: Inland Revenue (Amendment) (No. 4) Bill 2017

We refer to the revised version of the proposed Committee stage amendments attached to your letter of 15 February 2018 and should be grateful if you could clarify the following matter.

It is noted that in the proposed amendments to the new section 20AH, the Chinese rendition of tax is "稅款" in sections 20AH(4A) and 20AH(4B), while it is "稅項" in section 20AH(4C). Please explain the reason for such inconsistency in the Chinese text of the proposed amendments.

We look forward to receiving your reply as soon as possible.

Yours sincerely,

(Rachel DAI)

Assistant Legal Adviser

cc. Department of Justice
(Attn: Ms Francoise LAM, SALD & Ms Amy CHAN, SALD (Atg))
(By Fax: 3918 4613)
Legal Adviser
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