

Inland Revenue (Amendment) (No. 7) Bill 2017

Committee Stage

Amendments to be moved by the Secretary for Financial Services and the Treasury

<u>Clause</u>	<u>Amendment Proposed</u>
11	<p>In the proposed Schedule 8A, by adding before section 1—</p> <p>“1A. In this Schedule—</p> <p style="padding-left: 40px;"><i>section 14 assessable profits</i> (第 14 條應評稅利潤) means assessable profits to which section 14 applies.”.</p>
11	<p>In the proposed Schedule 8A, in section 1(a) and (b), by deleting “assessable profits” and substituting “section 14 assessable profits”.</p>
11	<p>In the proposed Schedule 8B, in the Chinese text, in section 1, in the definition of 限額, by deleting the full stop and substituting a semicolon.</p>
11	<p>In the proposed Schedule 8B, in section 1, by adding in alphabetical order—</p> <p style="padding-left: 40px;"><i>“section 14 assessable profits</i> (第 14 條應評稅利潤) means assessable profits to which section 14 applies;”.</p>
11	<p>In the proposed Schedule 8B, in section 2(a)(i) and (ii) and (b)(i) and (ii), by deleting “assessable profits” and substituting “section 14 assessable profits”.</p>