

財經事務及庫務局

香港添馬添美道二號
政府總部二十四樓



FINANCIAL SERVICES AND THE
TREASURY BUREAU

24/F, Central Government Offices,
2 Tim Mei Avenue, Tamar
Hong Kong

電話號碼 Tel. No. : (852) 2810 2370
傳真號碼 Fax No. : (852) 2179 5848
本函檔號 Our Ref. : TsyB R 00/765-3-2/1/0(C)
來函檔號 Your Ref. :

By email (cwcho@legco.gov.hk)

27 February 2018

Mr Cindy HO
Senior Council Secretary
Legislative Council Secretariat
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong

Dear Ms HO,

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

As the Government expects that the Inland Revenue (Amendment) (No. 7) Bill (“No. 7 Bill”) will be enacted before the Inland Revenue (Amendment) (No. 6) Bill, we would like to renumber a proposed new subsection and a proposed new Schedule in the No. 7 Bill in view of the actual order in which the Bills will be enacted. To this end, we will propose through further Committee Stage Amendments (“CSAs”) to renumber the proposed subsection (21) under section 89 as subsection (20), and the proposed “Schedule 43” as “Schedule 42”. The newly proposed CSAs do not alter the meaning of the No. 7 Bill in any manner. A full set of the updated CSAs is at **Annex**.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'Pecvin Yong'.

(Ms Pecvin Yong)

for Secretary for Financial Services and the Treasury

c.c.

Commissioner of Inland Revenue
Department of Justice

(Attn: Mr KK Chiu)

(Attn: Mr Manuel Ng)

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>
8	By renumbering the proposed subsection (21) as subsection (20).
8	In the proposed subsection (20), by deleting “43” and substituting “42”.
11	In the proposed Schedule 8A, by deleting “Sch. 43]” and substituting “Sch. 42]”.
11	In the proposed Schedule 8A, by adding before section 1— “1A. In this Schedule— <i>section 14 assessable profits</i> (第 14 條應評稅利潤) means assessable profits to which section 14 applies.”.
11	In the proposed Schedule 8A, in section 1(a) and (b), by deleting “assessable profits” and substituting “section 14 assessable profits”.
11	In the proposed Schedule 8B, by deleting “Sch. 43]” and substituting “Sch. 42]”.
11	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.
11	In the proposed Schedule 8B, in section 1, by adding in alphabetical order— “ <i>section 14 assessable profits</i> (第 14 條應評稅利潤) means assessable profits to which section 14 applies;”.
11	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”.

- 12 By deleting “**Schedule 43**” (wherever appearing) and substituting “**Schedule 42**”.
- 12 In the proposed Schedule 42, by deleting “89(21)]” and substituting “89(20)]”.