

**Bills Committee on Inland Revenue (Amendment) (No. 3) Bill 2018**

**List of follow-up actions arising from the discussion  
at the meeting on 12 June 2018**

The Administration was requested to provide written information/response on the following:

- (a) elaboration on the provisions in the Inland Revenue Ordinance and/or the Inland Revenue (Amendment) (No. 3) Bill 2018 ("the Bill") which serve to prevent abuses or tax evasion which may arise under the enhanced tax deduction regime for research and development expenditures proposed by the Bill;
- (b) response to views on the Bill expressed by deputations attending the meeting and in their written submissions; and
- (c) in due course after the passage of the Bill, the draft Departmental Interpretation and Practice Note regarding the eligibility of claims for tax deductions under the enhanced tax deduction regime or draft guidelines, if any, for that purpose for the Legislative Council's information/consideration.

Council Business Division 1  
Legislative Council Secretariat  
13 June 2018