



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

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By Fax (2179 5848)

25 June 2018

Ms Pevin YONG
Principal Assistant Secretary for Financial Services &
the Treasury (Treasury) (R1)
Financial Services and the Treasury Bureau
24/F, Central Government Offices
2 Tim Mei Avenue
Tamar
Hong Kong

Dear Ms YONG,

Inland Revenue (Amendment) (No.5) Bill 2018

I am scrutinizing the captioned Bill ("Bill") with a view to advising Members on its legal and drafting aspects. Please provide the explanation of the matters set out below.

Amendments Relating to Personal Assessment

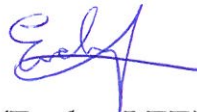
According to the long title of the Bill, the Bill seeks to amend the Inland Revenue Ordinance (Cap. 112) to provide, among other things, for the option for married persons to elect for personal assessment separately for all years of assessment commencing on or after 1 April 2018. If the option is implemented by the proposed amendments to section 41 of Cap. 112 under clause 9 of the Bill, please explain the reason for not providing explicitly that each of a married couple may separately make an election for personal assessment.

Further, if a married individual and the individual's spouse jointly elect for personal assessment under the proposed section 41(1A), please explain how the tax in relation to the couple would be assessed where:

- (a) only one of them is eligible to elect for personal assessment; and
- (b) both of them are eligible to elect for personal assessment.

As the first Bills Committee meeting is scheduled on 26 June 2018, please let us have your reply in both Chinese and English as soon as practicable.

Yours sincerely



(Evelyn LEE)
Assistant Legal Adviser

c.c. Department of Justice (Attn: Ms Rayne CHAI, SALD (Fax: 2536 8103))
LA
SALA 3
Clerk to the Bills Committee