



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

來函檔號 YOUR REF : FH CR 1/3822/13  
本函檔號 OUR REF : LS/B/15/17-18  
電 話 TELEPHONE : 3919 3507

傳真 FAX : 2877 5029  
電郵 E-MAIL : bloo@legco.gov.hk

By Fax (2840 0467)

21 May 2018

Food and Health Bureau  
Health Branch  
19/F, East Wing  
Central Government Offices  
2 Tim Mei Avenue, Tamar  
Hong Kong  
(Attn: Mr Bill LI, Principal Assistant Secretary (Health) 4  
Ms Iris YICK, Assistant Secretary for Food & Health (Health)4A)

Dear Mr LI/Ms YICK,

### **Inland Revenue (Amendment) (No. 4) Bill 2018**

Further to my letter dated 18 May 2018, I should be grateful for your clarification of the following issues with regard to the Chinese text of the Bill:

- (a) In the definition of "VHIS policy" (自願醫保計劃保單) under the proposed section 26I(1), is the word 屬 missing between 該保單即 and 自願醫保計劃保單?
- (b) In the proposed section 26J(4), "sibling" is defined to include "an adopted sibling of the person or of the person's spouse", which is rendered in the Chinese text as "該人的或其配偶的父母的領養子女". If the taxpayer or the taxpayer's spouse is himself or herself an adopted child, is "sibling" in relation to the taxpayer intended to include the taxpayer's (or the spouse's) adoptive parents' natural children? If so, should the Chinese rendition of "sibling" be amended to reflect that legislative intent?

Please reply to the above in both languages as soon as possible.

Yours sincerely,

*pp. Anna Chung*

(Bonny LOO)  
Assistant Legal Adviser

c.c. Department of Justice  
(Attn: Mr Salvador TSANG, Government Counsel  
Miss CHEUNG Ting, Legal Trainee)  
(Fax: 3918 4613)  
Legal Adviser  
Senior Assistant Legal Adviser 2