

**Bills Committee on Inland Revenue (Amendment) (No. 4) Bill 2018**

**List of follow-up actions required of the Administration  
arising from the discussion at the meeting on 15 June 2018**

The Administration was requested to:

- (a) in respect of its stance that the right to equality is not absolute and might be subject to permissible limitations as set out under item (a) in its reply letter to the letter dated 18 May 2018 from the Legal Adviser to the Bills Committee (LC Paper No. CB(2)1602/17-18(05)), address a member's concern that according to the judgment in *Secretary for Justice v Yau Yuk Lung Zigo and Another (FACC 12/2006)*, it was the difference in legal treatment but not an infringement of the right to equity which might be constitutionally justified;
- (b) explain the reason for imposing the condition under the proposed section 26J(2) of the Inland Revenue Ordinance (Cap. 112) that only those parents or grandparents of a taxpayer or the taxpayer's spouse who were, at any time during the year of assessment, aged 55 or more or be eligible to claim an allowance under the Government's Disability Allowance Scheme would fall into the definition of "specified relative" of the taxpayer; and
- (c) advise whether and, if so, when it would review the effectiveness of the introduction of a concessionary deduction for premiums paid in respect of individual indemnity hospital insurance policies certified by the Secretary for Food and Health to be in compliance with the Voluntary Health Insurance Scheme ("VHIS") in incentivizing the uptake of VHIS policies, in particular by the higher-risk group.