



中華人民共和國香港特別行政區政府總部食物及衛生局
Food and Health Bureau, Government Secretariat
The Government of the Hong Kong Special Administrative Region
The People's Republic of China

Our Ref. : FH/CR/3822/13
Your Ref. : LS/B/15/17-18

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3 July 2018

Mr Bonny LOO
Assistant Legal Adviser
Legal Service Division
Legislative Council Secretariat
Legislative Council Complex
1, Legislative Council Road
Central

Dear Mr LOO,

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

I refer to your letter dated 13 June 2018 on the further enquiry about “adopted sibling” under the proposed section 26J(4) of the Inland Revenue (Amendment) (No. 4) Bill 2018 (“the Bill”). Our response is set out in the ensuing paragraphs.

In the proposed section 26J(4), “sibling” is defined to include “an adopted sibling of the person or of the person’s spouse”. After thorough consideration, the Government will propose to revise the definition of “sibling” in the Bill to cover both – (a) an individual who is adopted by the taxpayer’s (or the spouse’s) parents; and (b) the taxpayer’s (or the spouse’s) adoptive parents’ natural children where the taxpayer (or the spouse) is himself or herself an adopted child.

The Government notes that the definition of “sibling” in the revised section 26J(4) of the Bill will not be exactly the same as the existing definition of “brother or sister or brother or sister of the spouse” in section 30B of the Inland Revenue Ordinance (Cap. 112) (“IRO”) in relation to the granting of dependent brother or dependent sister allowance. The Government will review the definition of “sibling” in the relevant provisions of the IRO at the next earliest opportunity.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Bill Li', written in a cursive style.

(Bill Li)

for Secretary for Food and Health

c.c. Inland Revenue Department

(Attn: Mr K.K. CHIU, Deputy Commissioner (Technical))

Department of Justice

(Attn: Mr Salvador TSANG, Government Counsel)