



HONG KONG BAR ASSOCIATION

Secretariat: LG2 Floor, High Court, 38 Queensway, Hong Kong
DX-180053 Queensway 1 E-mail: info@hkba.org Website: www.hkba.org
Telephone: 2869 0210 Fax: 2869 0189

31 December 2018

Mr. Raymond CHOW
for Clerk to Bills Committee
Legislative Council Complex
1 Legislative Council Road
Central
Hong Kong

Dear *Raymond*

Re: Bills Committee on Inland Revenue (Amendment) (No.7) Bill 2018

I refer to your email of 3 December 2018 inviting comments of the Hong Kong Bar Association on Bills Committee on Inland Revenue (Amendment) (No.7) Bill 2018.

The Papers has been considered at the Bar Council Meeting held on 20 December 2018 and it does not see there are any legal issues arising on which it might want to comment.

Yours sincerely,

Philip Dykes-SC
Chairman

香港大律師公會

香港金鐘道三十八號高等法院低層二樓

Chairman 主席：

Mr. Philip J. Dykes, S.C. 戴啟思

Vice Chairmen 副主席：

Mr. Robert Y.H. Pang, S.C. 彭耀鴻

Mr. José-Antonio Maurellet, S.C. 毛樂禮

**Honorary Secretary & Treasurer
名譽秘書及財政：**

Ms. Maggie P.K. Wong, S.C. 黃佩琪

**Deputy Honorary Secretary
副名譽秘書：**

Mr. Jonathan T.Y. Chang 張天任

Administrator 行政幹事：

Ms. Dora Chan 陳少琼

Council Members 執行委員會委員：

Mr. Lawrence Lok, S.C. 駱應淦

Mr. Johannes M.M. Chan, S.C. (Hon) 陳文敏

Mr. Eric Kwok, S.C. 郭棟明

Mr. Stewart K.M. Wong, S.C. 黃繼明

Mr. Anson M.K. Wong, S.C. 黃文傑

Mr. Jeremy J. Bartlett, S.C. 包智力

Mr. Victor Dawes, S.C. 杜淦堃

Mr. Edwin W.B. Choy, S.C. 蔡維邦

Mr. Erik Sze-Man Shum 沈士文

Mr. Andrew Y.S. Mak 麥業成

Mr. Norman Hui 許文恩

Ms. Po Wing Kay 布穎琪

Mr. Jonathan Wong 黃若鋒

Mr. Lee Shu Wun 李澍桓

Mr. Randy Shek 石書銘

Mr. Lester H.L. Lee 李曉亮

Ms. Kim M. Rooney 甘婉玲

Mr. Hugh T.T. Kam 金晉亭

Ms. Lorraine H.M. Tsang 曾希雯

Ms. Christy Wong Yuen Pui 黃宛蓓