立法會 Legislative Council

LC Paper No. CB(3) 71/18-19

Ref. : CB(3)/M/MR

Tel: 3919 3300

Date: 24 October 2018

From: Clerk to the Legislative Council

To : All Members of the Legislative Council

Council meeting of 31 October 2018

Proposed resolution under the Interpretation and General Clauses Ordinance

Hon Kenneth LEUNG will move at the above meeting the attached proposed resolution under section 34(4) of the Interpretation and General Clauses Ordinance (Cap. 1) in relation to the following items of subsidiary legislation:

- (a) Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Republic of India) Order, published in the Gazette as Legal Notice No. 155 of 2018; and
- (b) Inland Revenue (Double Taxation Relief with respect to Taxes on Income and Prevention of Tax Evasion and Avoidance) (Republic of Finland) Order, published in the Gazette as Legal Notice No. 156 of 2018.
- 2. The President has directed that the proposed resolution be printed in the terms in which it was handed in on the Agenda of the Council.

(Dora WAI) for Clerk to the Legislative Council

Encl.

Interpretation and General Clauses Ordinance

Resolution

(Under section 34(4) of the Interpretation and General Clauses Ordinance (Cap. 1))

Resolved that in relation to the —

- (a) Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (Republic of India) Order, published in the Gazette as Legal Notice No. 155 of 2018; and
- (b) Inland Revenue (Double Taxation Relief with respect to Taxes on Income and Prevention of Tax Evasion and Avoidance) (Republic of Finland) Order, published in the Gazette as Legal Notice No. 156 of 2018,

and laid on the table of the Legislative Council on 10 October 2018, the period for amending subsidiary legislation referred to in section 34(2) of the Interpretation and General Clauses Ordinance (Cap. 1) be extended under section 34(4) of that Ordinance to the meeting of 28 November 2018.