

立法會
Legislative Council

LC Paper No. CB(3) 185/18-19

Ref. : CB(3)/M/MR

Tel : 3919 3300

Date : 22 November 2018

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

Council meeting of 28 November 2018

**Two proposed resolutions under
the Interpretation and General Clauses Ordinance**

The President has given permission for Hon James TO to move at the above meeting two proposed resolutions under section 34(2) of the Interpretation and General Clauses Ordinance (Cap. 1) to:

- (a) repeal the 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 (“the first proposed resolution”) (**Appendix 1**); and
- (b) repeal the 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 (“the second proposed resolution”) (**Appendix 2**).

2. As the two items of subsidiary legislation concerned were scrutinized by the same subcommittee, the President has decided that **a joint debate** be held on Hon James TO’s two proposed resolutions and then they be **voted upon one by one**. To assist Members in considering the proposed resolutions, I set out the relevant proceedings under which the President will:

- (a) first call upon Mr TO to speak and move the first proposed resolution, and then propose the question on it;

- (b) invite the Secretary for Financial Services and the Treasury to speak;
- (c) invite the chairman of the subcommittee formed to scrutinize the two items of subsidiary legislation to speak;
- (d) invite other Members to speak;
- (e) invite the Secretary for Financial Services and the Treasury to speak again;
- (f) call upon Mr TO to reply and order that the debate will come to a close;
- (g) put to vote the question on Mr TO's first proposed resolution; and
- (h) irrespective of whether Mr TO's first proposed resolution is passed, invite Mr TO to move the second proposed resolution and put to vote the question on it.

3. Members are invited to note that each Member may only speak once in the above joint debate and the speaking time limit for each Member is 15 minutes. The public officer will not be subject to any speaking time limit.

(Dora WAI)
for Clerk to the Legislative Council

Encl.

Interpretation and General Clauses Ordinance

Resolution

(Under section 34(2) of the Interpretation and
General Clauses Ordinance (Cap. 1))

**Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion
with respect to Taxes on Income) (Republic of India) Order**

Resolved that the 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 laid on the table of the Legislative Council on 10 October 2018, be repealed.

Interpretation and General Clauses Ordinance

Resolution

(Under section 34(2) of the Interpretation and
General Clauses Ordinance (Cap. 1))

**Inland Revenue (Double Taxation Relief with respect to Taxes on Income and
Prevention of Tax Evasion and Avoidance) (Republic of Finland) Order**

Resolved that the 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, be repealed.