

立法會
Legislative Council

LC Paper No. CB(3) 26/19-20

Ref : CB(3)/B/FST/7 (18-19)

Tel : 3919 3323

Date : 15 October 2019

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

Council meeting of 23 October 2019

**Amendments to Inland Revenue (Amendment)
(Tax Concessions) Bill 2019**

The Second Reading debate on the above Bill will be resumed at the above meeting. Subject to the Bill receiving Second Reading, the President has waived the notice required for the Secretary for Financial Services and the Treasury to move amendments to the Bill at its Committee stage.

2. As directed by the President, the amendments are attached for Members' consideration.

(Ida LAI)
for Clerk to the Legislative Council

Encl.

Inland Revenue (Amendment) (Tax Concessions) Bill 2019

Committee Stage

Amendments to be moved by the Secretary for Financial Services and the Treasury

Clause

Amendment Proposed

Long title	By deleting “a proposal concerning tax concessions in the Budget introduced by the Government for the 2019–2020 financial year” and substituting “the proposals made by the Government in 2019 to reduce the amounts of salaries tax, profits tax and tax under personal assessment payable for the year of assessment 2018/19”.
5	By deleting “75%” (wherever appearing) and substituting “100%”.