

**立法會**  
**Legislative Council**

**(issued by email only)**  
LC Paper No. CB(3) 59/19-20

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

Tel : 3919 3300

Date : 22 October 2019

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Council meeting of 23 October 2019**

**Debate and voting arrangements for  
Inland Revenue (Amendment) (Tax Concessions) Bill 2019**

Further to LC Paper No. CB(3) 26/19-20 issued on 15 October 2019, I attach a table on the debate and voting arrangements for the captioned Bill for Members' information.

2. Hard copy of the table (i.e. the Appendix to Part IA of the Script for the meeting) will be placed on Members' desks in the Chamber before the start of the meeting.

(Dora WAI)  
for Clerk to the Legislative Council

Encl.

**Inland Revenue (Amendment) (Tax Concessions) Bill 2019**  
**Debate and voting arrangements**

**Object of the Bill :** To amend the Inland Revenue Ordinance (Cap. 112) to:

- (a) give effect to a proposal concerning tax concessions in the Budget introduced by the Government for the 2019-2020 financial year;
- (b) correct a cross-reference in section 14(5) of the Ordinance; and
- (c) revise the way of computing the amount of profits tax that may be reduced under section 100(2) of the Ordinance.

<b>Debate</b> : <b>Clauses with no amendment, and a clause and long title with amendments proposed by Secretary for Financial Services and the Treasury (“SFST”)</b>	<b>—</b> <b>Clauses 1 to 5 and long title</b>
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Joint debate on the original clauses, amendments and long title.

**Debate theme : Tax concessions for the year of assessment 2018-2019**

**First amendment**

**Clause 5**

- To amend clause 5 to increase the following **prescribed percentage for tax reduction** of salaries tax, profits tax and tax under personal assessment for the year of assessment 2018-2019 while retaining the ceiling of \$20,000 per case:

	<b>Proposal in the Bill</b>	<b>SFST’s amendment</b>
Salaries tax	75%	100%
Profits tax	75%	100%
Tax under personal assessment	75%	100%

**Second amendment**

**Long title**

- To amend the long title to reflect that the Bill seeks to implement the tax reduction proposals made by the Government in 2019.

<b>Voting order</b>	<b>Remarks</b>
Clauses with no amendment (clauses 1 to 4) standing part of the Bill	—
SFST’s first amendment	If SFST’s first amendment is <b><u>negatived</u></b> , SFST <b><u>may not move</u></b> his second amendment
Clause 5 with amendment or without amendment standing part of the Bill	—
<b>If SFST’s first amendment is passed, vote on his second amendment</b>	Vote on the amendment to the long title

**SFST’s amendments**

(set out in LC Paper No. CB(3) 26/19-20 issued on 15 October 2019)