

**Inland Revenue (Amendment) (Tax Concessions for Certain Shipping-related Activities) Bill 2022**

**Debate and voting arrangements**

- Object of the Bill** : To amend the Inland Revenue Ordinance (Cap. 112) (“IRO”) to:
- (a) give profits tax concessions to certain ship agents, ship managers and ship brokers;
  - (b) make technical drafting amendments to Division 2 of Part 4 of IRO (on profits tax concessions); and
  - (c) make related and miscellaneous amendments.

**Joint debate** : **Clauses and the Schedule with no amendment, and clauses with amendments by the Secretary for Transport and Logistics (“STL”) — Clauses 1 to 13, and the Schedule**

Joint debate on the original clauses, the Schedule and the amendments.

**STL’s amendments**

**Technical and consequential amendments**

**Clauses 8 and 13**

- Due to the passage of the Inland Revenue (Amendment) (Tax Deductions for Domestic Rents) Bill 2022 on 22 June 2022, which leads to subsequent renumbering of relevant provisions and Schedules of IRO, the amendments seek to correspondingly renumber the proposed new section 89(27) as section 89(28), and the proposed new Schedule 52 as Schedule 53 of IRO.

**Voting order** : 1. Clauses (i.e. clauses 1 to 7 and 9 to 12) and the Schedule with no amendment standing part of the Bill  
2. STL’s amendments (to amend clauses 8 and 13)  
3. Clauses 8 and 13 with or without amendments standing part of the Bill

**STL’s amendments**

(set out in LC Paper No. CB(3) 568/2022(01) issued on 4 July 2022)