

**立法會**  
**Legislative Council**

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Tel : 3919 3306

Date : 12 October 2018

From : Clerk to the Legislative Council

To : All Members of the Legislative Council

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**Council meeting of 24 October 2018**

**Amendments to Inland Revenue (Amendment) (No. 3) Bill 2018**

The Second Reading debate on the above Bill will be resumed at the Council meeting of 24 October 2018. Subject to the Bill receiving Second Reading, the President has given permission for the Secretary for Innovation and Technology to move amendments to the Bill.

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

(Ivy NGAI)  
for Clerk to the Legislative Council

Encl.

Inland Revenue (Amendment) (No. 3) Bill 2018

**Committee Stage**

Amendments to be moved by the Secretary for Innovation and Technology

<u>Clause</u>	<u>Amendment Proposed</u>
5(1)	By deleting “15(1)(ba)” and substituting “15(1)(bb)”.
5(1)	By renumbering the proposed section 15(1)(bb) as section 15(1)(bc).
5(2)	By deleting “15(6)” and substituting “15(7)”.
5(2)	By renumbering the proposed section 15(7) as section 15(7A).
5(2)	By deleting the proposed section 15(8).
5	By adding— “(3) Section 15(8), English text, definition of <i>performer</i> — <b>Repeal</b> “528).” <b>Substitute</b> “528);”. (4) Section 15(8)— <b>Add in alphabetical order</b> “ <i>intellectual property</i> (知識產權) includes— (a) copyright material; (b) a design; (c) a layout-design (topography) of an integrated circuit; (d) a patent; (e) a plant variety right; (f) a secret process or formula; and

(g) any other property or right of a similar nature;

**know-how** (工業知識) means any industrial information or techniques likely to assist in the manufacture or processing of goods or materials;

**R&D activity** (研發活動) has the meaning given by section 2 of Schedule 45.”.”.

- 13 In the proposed Schedule 45, in section 6, by adding—
- “(2A) For the purposes of subsection (1)(a) and (b), a payment to a local institution—
- (a) that is not a university or college; and
  - (b) that is not, and never has been, a designated local research institution,
- is a payment to an R&D institution if the local institution is designated as a designated local research institution within 6 months after the date of payment.”.
- 13 In the proposed Schedule 45, in section 8(a), by deleting “section 10(a)” and substituting “section 10(1)(a)”.
- 13 In the proposed Schedule 45, in section 9(1)(b) and (3)(b), by deleting “section 10(a)” and substituting “section 10(1)(a)”.
- 13 In the proposed Schedule 45, by renumbering section 10 as section 10(1).
- 13 In the proposed Schedule 45, in section 10, by adding—
- “(2) For the purposes of subsection (1)(a)(i) and (ii), a payment to a local institution—
- (a) that is not a university or college; and
  - (b) that is not, and never has been, a designated local research institution,
- is a payment to a designated local research institution if the local institution is designated as a designated local research institution within 6 months after the date of payment.”.

13

In the proposed Schedule 45, in section 11(1)(b) and (2)(b), by deleting “section 10(a)” and substituting “section 10(1)(a)”.