

**立法會**  
***Legislative Council***

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Tel : 3919 3307

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. 4) 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 Food and Health to move amendments to the Bill.

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

(Lilian MOK)  
for Clerk to the Legislative Council

Encl.

Inland Revenue (Amendment) (No. 4) Bill 2018

**Committee Stage**

Amendments to be moved by the Secretary for Food and Health

<u>Clause</u>	<u>Amendment Proposed</u>
8	In the proposed section 26J(4), in the Chinese text, in the definition of <i>兄弟姊妹</i> , in paragraph (b), by adding “(如該人或其配偶是受領養者，則該人或其配偶除外)” after “領養子女”.
8	In the proposed section 26J(4), in the definition of <i>sibling</i> , in paragraph (c), by deleting “; or” and substituting a semicolon.
8	In the proposed section 26J(4), in the definition of <i>sibling</i> , by adding— “(ca) if the person or the person’s spouse is adopted—a natural child of an adoptive parent of the person or of the person’s spouse; or”.
8	In the proposed section 26J(4), in the definition of <i>sibling</i> , in paragraph (d), by deleting “or (c)” and substituting “, (c) or (ca)”.
New	By adding—  <b>“8A. Section 63CA amended (calculating net chargeable income for computing provisional salaries tax: meaning of certain references)</b>  (1) Section 63CA(3)(b)— <b>Repeal</b> “and”.  (2) Section 63CA(3)(c)— <b>Repeal the full stop</b> <b>Substitute</b> “; and”.  (3) After section 63CA(3)(c)—

**Add**

“(d) the deduction under section 26K (qualifying premiums paid under VHIS policy) allowable to that person not exceeding the amount specified in Schedule 3E for the relevant year of assessment.”.

(4) Section 63CA(4)(b)—

**Repeal**

“and”.

(5) Section 63CA(4)(c)—

**Repeal the full stop**

**Substitute**

“; and”.

(6) After section 63CA(4)(c)—

**Add**

“(d) the deduction under section 26K (qualifying premiums paid under VHIS policy) allowable to them not exceeding the amount specified in Schedule 3E for the relevant year of assessment.”.

**8B. Section 63E amended (holding over of payment of provisional salaries tax)**

(1) After section 63E(2)(bd)—

**Add**

“(be) that the person assessed to provisional salaries tax, or the person’s spouse (not being a spouse living apart from the person), or both of them, has or have paid, or is or are likely to pay, during the year of assessment, qualifying premiums (as defined by section 26I(1)) that—

(i) are allowable for deduction under section 26K; and

(ii) in total, exceed or are likely to exceed the amount specified in Schedule 3E for the year preceding the year of assessment;”.

(2) Section 63E(2B)—

**Repeal**

“or (bd)”

**Substitute**

“, (bd) or (be)”.”.

9 By deleting subclause (2).

10 By deleting subclause (2).

10 By deleting subclause (3) and substituting—

“(3) Section 82A(4)(a)(i)(A)—

**Repeal**

“or alleged failure to comply with a requirement of the notice given to the person under section 51(1) or (2A) or”

**Substitute**

“, the alleged failure to comply with section 26M(3)(a), the alleged failure to comply with a requirement of the notice given to the person under section 51(1) or (2A) or the”.”.

12 In the proposed Schedule 3E, by deleting “& 26L]” and substituting “, 26L, 63CA & 63E]”.