《2014年稅務 (修訂)(第2號) 條例》

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Section 1

Inland Revenue (Amendment) (No. 2) Ordinance 2014

An Ordinance to amend the Inland Revenue Ordinance to give effect to the proposals concerning tax concessions in the Budget introduced by the Government for the 2014–2015 financial year; and to provide for transitional matters.

[4 July 2014]

Enacted by the Legislative Council.

1. **Short title**

   This Ordinance may be cited as the Inland Revenue (Amendment) (No. 2) Ordinance 2014.

2. **Inland Revenue Ordinance amended**

   The Inland Revenue Ordinance (Cap. 112) is amended as set out in sections 3 to 7.

3. **Section 89 amended (transitional provisions)**

   After section 89(12)—

   **Add**

   “(13) Schedule 31 has effect in relation to a person liable to pay provisional salaries tax in respect of the year of assessment commencing on 1 April 2014.”.
4. Section 96 added
   After section 95—
   Add
   “96. Reduction of taxes for year of assessment 2013/14
   Schedule 32 contains provisions relating to the reduction of
   salaries tax, profits tax and tax under personal assessment
   for the year of assessment commencing on 1 April 2013.”.

5. Schedule 3C amended (elderly residential care expenses deduction)
   Schedule 3C—
   Repeal item 3
   Substitute
   “3. For the years of assessment 2012/13 and
     2013/14 $76,000
   4. For the year of assessment 2014/15 and
     for each year after that year $80,000”.

6. Schedule 4 amended (allowances)
   (1) Schedule 4, subheading—
   Repeal
   “For the year of assessment 2013/14 and for each year after
   that year”
   Substitute
   “For the year of assessment 2013/14”.
   (2) At the end of Schedule 4—
   Add
### Section 6

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<td>5.</td>
<td>Section 30B(1) (dependent brother or dependent sister allowance)</td>
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| 1.     | $120,000 |
| 2.     | $240,000 |
| 3.     | subsection (3)(a) $40,000 |
| 4.     | subsection (3)(b) $40,000 |
| 5.     | subsection (3)(c) $20,000 |
| 6.     | subsection (3)(d) $20,000 |
| 7.     | subsection (3)(e) $20,000 |
| 8.     | subsection (4)(a) $12,000 |

**Notes:**

1. **第 28 條 (基本免稅額)**  $120,000
2. **第 29 條 (已婚人士免稅額)**  $240,000
3. **第 30 條 (供養父母免稅額)**
   - (a) 第 (3)(a) 款 $40,000
   - (b) 第 (3)(b) 款 $40,000
   - (c) 第 (3A)(a) 款 $20,000
   - (d) 第 (3A)(b) 款 $20,000
   - (e) 第 (4)(a) 款 $12,000
4. **第 30A 條 (供養祖父母或外祖父母免稅額)**
   - (a) 第 (3)(a) 款 $40,000
   - (b) 第 (3)(b) 款 $40,000
   - (c) 第 (3A)(a) 款 $20,000
   - (d) 第 (3A)(b) 款 $20,000
   - (e) 第 (4)(a) 款 $12,000
5. **第 30B(1) 條 (供養兄弟姊妹免稅額)**  $33,000
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<td>6.</td>
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<td>(a)</td>
<td>subsection (1) $70,000 for each child</td>
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<td>(b)</td>
<td>subsection (1A) $70,000 for each child</td>
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<tr>
<td>(c)</td>
<td>subsection (5) (in relation to subsection (1)) $630,000</td>
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<td>(d)</td>
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<td>7.</td>
<td>Section 31A(1) (disabled dependant allowance) $66,000</td>
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<td>8.</td>
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7. Schedules 31 and 32 added

After Schedule 30—

Add

“Schedule 31”

Transitional Provisions Relating to Provisional Salaries Tax in respect of Year of Assessment 2014/15

1. Interpretation

In this Schedule—
2014/15 課稅年度 (year of assessment 2014/15) 指於 2014 年 4 月 1 日開始的課稅年度；

父母或祖父母 (parent or grandparent) 具有第 26D(5) 條授予該詞的涵義；

住宿照顧開支 (residential care expenses) 具有第 26D(5) 條授予該詞的涵義。

2. 允許 2014/15 課稅年度給予的免稅額

(1) 為施行第 63C(1) 條，在計算任何人在 2013/14 課稅年度的應課稅入息實額，以確定 2014/15 課稅年度的暫繳薪俸稅時——

(a) 第 12B(1)(b) 條中對 “根據第 5 部准許該人獲得的免稅額” 的提起；及

(b) 第 12B(2)(b) 條中對 “根據第 5 部准許該人與其配偶獲得的免稅額” 的提起，

須解釋為根據《2014 年稅務 (修訂) (第 2 號) 條例》(2014 年第 10 號) 修訂的第 5 部，在 2014/15 課稅年度可給予該人或該人與其配偶 (視何者適用而定) 的該等免稅額。

(2) 就根據第 63E(1) 條提出的緩繳 2014/15 課稅年度的暫繳薪俸稅申請而言，第 63E(2)(a) 條中對 “該課稅年度的上一年度所得的應課稅入息實額” 的提起，及第 63E(2)(b) 條中對 “該課稅年度的上一年度其應課稅入息實額” 的提起，須解釋為按照第 (1) 款計算的 2013/14 課稅年度的應課稅入息實額。

2. Allowances granted for year of assessment 2014/15

(1) For the purposes of section 63C(1), in calculating the net chargeable income of a person for the year of assessment 2013/14 to ascertain the provisional salaries tax in respect of the year of assessment 2014/15—

(a) the reference to “such allowances as are under Part 5 permitted for that person” in section 12B(1)(b); and

(b) the reference to “such allowances as are under Part 5 permitted in their case” in section 12B(2)(b),

are to be construed as allowances that may be granted to that person, or that person and his or her spouse, whichever is applicable, for the year of assessment 2014/15 under Part 5 as amended by the Inland Revenue (Amendment) (No. 2) Ordinance 2014 (10 of 2014).

(2) For the purposes of an application under section 63E(1) to hold over the payment of provisional salaries tax in respect of the year of assessment 2014/15, the reference to “net chargeable income for the year preceding the year of assessment” in section 63E(2)(a) and (b) is to be construed as the net chargeable income for the year of assessment 2013/14 as calculated in accordance with subsection (1).
3. **Application for holding over payment of provisional salaries tax on additional ground**

(1) A person who is liable to pay provisional salaries tax in respect of the year of assessment 2014/15 may apply to the Commissioner on the ground specified in subsection (2) to have the payment of the whole or part of the tax held over until that person is required to pay salaries tax for that year.

(2) The ground is that the aggregate amount of the residential care expenses paid or to be paid by the person or his or her spouse, not being a spouse living apart from the person, during the year of assessment 2014/15, to the extent to which a deduction in respect of those expenses is allowable under section 26D for that year, exceeds or is likely to exceed $76,000 in respect of a parent or grandparent of the person.

(3) This section does not affect the operation of section 63E.

4. **Provisions supplementary to section 3 of this Schedule**

(1) This section applies to an application under section 3(1) of this Schedule.

(2) The application must be made by notice in writing lodged with the Commissioner.

(3) The application must be made not later than—

(a) 28 days before the day by which the provisional salaries tax is to be paid; or

(b) 14 days after the date of the notice for payment of provisional salaries tax under section 63C(6), whichever is the later.

(4) If the Commissioner is satisfied that it is appropriate to do so, the Commissioner may, either generally or in
Inland Revenue (Amendment) (No. 2) Ordinance 2014

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a particular case, extend the time within which the application may be made.

(5) On receipt of the application, the Commissioner—
(a) must consider the application; and
(b) may hold over the payment of the whole or part of the provisional salaries tax.

(6) The Commissioner must, by notice in writing, inform the applicant of the Commissioner’s decision.

Schedule 32

Reduction of Taxes for Year of Assessment 2013/14

1. Salaries tax
The amount of salaries tax charged under Part 3 for the year of assessment commencing on 1 April 2013 is reduced by an amount equivalent to—
(a) 75% of the amount of the tax as computed under section 13(1) read together with section 13(2); or
(b) $10,000,
whichever is the lesser.

2. Profits tax
(1) The amount of profits tax charged under Part 4 for the year of assessment commencing on 1 April 2013 is reduced by an amount equivalent to—
(a) 75% of the amount of the tax as computed under section 14 read together with sections 14A and 14B; or
(b) $10,000，
兩者以數額較小者為準。

(2) 如某行業、專業或業務由合夥經營，而其中任何合夥人選擇就於 2013 年 4 月 1 日開始的課稅年度按照第 7 部接受評稅，則根據第 (1) 款所作的扣減適用於就該行業、專業或業務的應評稅淨利潤的全數而應徵收的稅款，而不適用於就沒有作出該選擇的其他合夥人在該行業、專業或業務所佔的應評稅淨利潤而應徵收的稅款。

3. 個人入息課稅

(1) 根據第 7 部就於 2013 年 4 月 1 日開始的課稅年度課稅的款額，扣減相等於以下數目的款額——

(a) 根據與第 43(1A) 條一併理解的第 43(1) 條計算的稅款額的 75%；或

(b) $10,000，
兩者以數額較小者為準。

(2) 為施行第 43(2B) 條，根據第 (1) 款作出扣減後的款額，即為用以作為丈夫與妻子之間分攤的稅款額，以確定須在於 2013 年 4 月 1 日開始的課稅年度中對每一名配偶徵收的稅款。"。

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(b) $10,000, whichever is the lesser.

(2) If a trade, profession or business is carried on by a partnership, and any of the partners has elected to be assessed in accordance with Part 7 for the year of assessment commencing on 1 April 2013, the reduction under subsection (1) applies to the tax chargeable on the whole of the net assessable profits of the trade, profession or business, and not the tax charged on the net assessable profits of the trade, profession or business shared by those partners who have not made that election.

3. Tax under personal assessment

(1) The amount of tax charged under Part 7 for the year of assessment commencing on 1 April 2013 is reduced by an amount equivalent to—

(a) 75% of the amount of the tax as computed under section 43(1) read together with section 43(1A); or

(b) $10,000, whichever is the lesser.

(2) For the purposes of section 43(2B), in ascertaining the portion of tax to be charged on each spouse in the year of assessment commencing on 1 April 2013, the amount of tax to be apportioned between the husband and wife is the amount as reduced under subsection (1).".