《2015年稅務（修訂）條例》

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Inland Revenue (Amendment) Ordinance 2015

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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 2015–2016 financial year; and to provide for transitional matters.

[17 July 2015]

Enacted by the Legislative Council.

1. **Short title**
   This Ordinance may be cited as the Inland Revenue (Amendment) Ordinance 2015.

2. **Inland Revenue Ordinance amended**
   The Inland Revenue Ordinance (Cap. 112) is amended as set out in sections 3 to 6.

3. **Section 89 amended (transitional provisions)**
   After section 89(13)—
   
   **Add**
   
   “(14) Schedule 33 has effect in relation to a person liable to pay provisional salaries tax in respect of the year of assessment commencing on 1 April 2015.”.
4. **Section 97 added**

   After section 96—

   **Add**

   “97. Reduction of taxes for year of assessment 2014/15

   Schedule 34 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 2014.”.

5. **Schedule 4 amended (allowances)**

   (1) Schedule 4, subheading—

   **Repeal**

   “For the year of assessment 2014/15 and for each year after that year”

   **Substitute**

   “For the year of assessment 2014/15”.

   (2) At the end of Schedule 4—

   **Add**

   “For the year of assessment 2015/16 and for each year after that year

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### First Column (section)

3. Section 30 (dependent parent allowance)—
   - (a) subsection (3)(a) $40,000
   - (b) subsection (3)(b) $40,000
   - (c) subsection (3A)(a) $20,000
   - (d) subsection (3A)(b) $20,000
   - (e) subsection (4)(a) $12,000

4. Section 30A (dependent grandparent allowance)—
   - (a) subsection (3)(a) $40,000
   - (b) subsection (3)(b) $40,000
   - (c) subsection (3A)(a) $20,000
   - (d) subsection (3A)(b) $20,000
   - (e) subsection (4)(a) $12,000

5. Section 30B(1) (dependent brother or dependent sister allowance) $33,000

6. Section 31 (child allowance)—
   - (a) subsection (1) $100,000 for each child
   - (b) subsection (1A) $100,000 for each child
   - (c) subsection (5) (in relation to subsection (1)) $900,000

### Second Column (the prescribed amount)

3. $40,000
4. $40,000
5. $33,000
6. $100,000 for each child
   - $900,000
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<th>Section 31A(1)</th>
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## Schedules 33 and 34 added

“Schedule 33”

Transitional Provisions Relating to Provisional Salaries Tax in respect of Year of Assessment 2015/16

1. Interpretation

In this Schedule—

- year of assessment 2014/15 (2014/15 賺稅年度) means the year of assessment commencing on 1 April 2014;
- year of assessment 2015/16 (2015/16 賺稅年度) means the year of assessment commencing on 1 April 2015.
2. Allowances granted for year of assessment 2015/16

(1) For the purposes of section 63C(1), in calculating the net chargeable income of a person for the year of assessment 2014/15 to ascertain the provisional salaries tax in respect of the year of assessment 2015/16—

(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 2015/16 under Part 5 as amended by the Inland Revenue (Amendment) Ordinance 2015 (10 of 2015).

(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 2015/16, 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 2014/15 as calculated in accordance with subsection (1).
Schedule 34

Reduction of Taxes for Year of Assessment 2014/15

1. Salaries tax

The amount of salaries tax charged under Part 3 for the year of assessment commencing on 1 April 2014 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) $20,000,

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 2014 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) $20,000,

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 2014, 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
3. **Tax under personal assessment**

(1) The amount of tax charged under Part 7 for the year of assessment commencing on 1 April 2014 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) $20,000,

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 2014, the amount of tax to be apportioned between the husband and wife is the amount as reduced under subsection (1).”.