### 目錄

<table>
<thead>
<tr>
<th>條次</th>
<th>頁次</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>簡稱 .......................................................... A302</td>
</tr>
<tr>
<td>2.</td>
<td>修訂《稅務條例》.............................................. A302</td>
</tr>
<tr>
<td>3.</td>
<td>修訂第 89 條 ( 過渡性條文 ) ........................................ A302</td>
</tr>
<tr>
<td>4.</td>
<td>加入第 98 條 .................................................... A304</td>
</tr>
<tr>
<td>98.</td>
<td>2015/16 課稅年度的稅項扣減 ................................ A304</td>
</tr>
<tr>
<td>5.</td>
<td>修訂附表 3C ( 長者住宿照顧開支的扣除額 ) ................... A304</td>
</tr>
<tr>
<td>6.</td>
<td>修訂附表 4 ( 免稅額 ) ............................................. A304</td>
</tr>
<tr>
<td>7.</td>
<td>加入附表 37 及 38 ............................................... A308</td>
</tr>
<tr>
<td>附表 37</td>
<td>開表 2016/17 購買年份的稅項扣減件 ...................... A310</td>
</tr>
<tr>
<td>附表 38</td>
<td>2015/16 課稅年度的稅項扣減 ................................ A316</td>
</tr>
</tbody>
</table>

### Inland Revenue (Amendment) Ordinance 2016

#### Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Short title .................................................. A303</td>
</tr>
<tr>
<td>2.</td>
<td>Inland Revenue Ordinance amended ...................... A303</td>
</tr>
<tr>
<td>3.</td>
<td>Section 89 amended (transitional provisions) .......... A303</td>
</tr>
<tr>
<td>4.</td>
<td>Section 98 added ............................................. A305</td>
</tr>
<tr>
<td>98.</td>
<td>Reduction of taxes for year of assessment 2015/16 .......... A305</td>
</tr>
<tr>
<td>5.</td>
<td>Schedule 3C amended (elderly residential care expenses deduction) ..................... A305</td>
</tr>
<tr>
<td>6.</td>
<td>Schedule 4 amended (allowances) .......................... A305</td>
</tr>
<tr>
<td>7.</td>
<td>Schedules 37 and 38 added .................................. A309</td>
</tr>
<tr>
<td></td>
<td>Schedule 37 Transitional Provisions Relating to Provisional Salaries Tax in respect of Year of Assessment 2016/17 .......... A311</td>
</tr>
<tr>
<td></td>
<td>Schedule 38 Reduction of Taxes for Year of Assessment 2015/16 ..................... A317</td>
</tr>
</tbody>
</table>
Section 1

Inland Revenue (Amendment) Ordinance 2016

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 2016–2017 financial year; and to provide for transitional matters.

Enacted by the Legislative Council.

1. Short title

This Ordinance may be cited as the Inland Revenue (Amendment) Ordinance 2016.

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)

At the end of section 89—

Add

“(17) Schedule 37 has effect in relation to a person liable to pay provisional salaries tax in respect of the year of assessment commencing on 1 April 2016.”.
Section 4

4. Section 98 added

After section 97—

Add

“98. Reduction of taxes for year of assessment 2015/16

Schedule 38 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 2015.”.

5. Schedule 3C amended (elderly residential care expenses deduction)

Schedule 3C—

Repeal item 4

Substitute

“4. For the years of assessment 2014/15 and 2015/16 $80,000

5. For the year of assessment 2016/17 and for each year after that year $92,000”.

6. Schedule 4 amended (allowances)

(1) Schedule 4, subheading—

Repeal

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

Substitute

“For the year of assessment 2015/16”.

(2) At the end of Schedule 4—

Add
For the year of assessment 2016/17 and for each year after that year

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<th>Second Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>(section)</td>
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</tr>
<tr>
<td>1. Section 28 (basic allowance)</td>
<td>$132,000</td>
</tr>
<tr>
<td>2. Section 29 (married person’s allowance)</td>
<td>$264,000</td>
</tr>
<tr>
<td>3. Section 30 (dependent parent allowance)— (a) subsection (3)(a)</td>
<td>$46,000</td>
</tr>
<tr>
<td>(b) subsection (3)(b)</td>
<td>$46,000</td>
</tr>
<tr>
<td>(c) subsection (3A)(a)</td>
<td>$23,000</td>
</tr>
<tr>
<td>(d) subsection (3A)(b)</td>
<td>$23,000</td>
</tr>
<tr>
<td>(e) subsection (4)(a)</td>
<td>$12,000</td>
</tr>
<tr>
<td>4. Section 30A (dependent grandparent allowance)— (a) subsection (3)(a)</td>
<td>$46,000</td>
</tr>
<tr>
<td>(b) subsection (3)(b)</td>
<td>$46,000</td>
</tr>
<tr>
<td>(c) subsection (3A)(a)</td>
<td>$23,000</td>
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<td>$23,000</td>
</tr>
<tr>
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</tr>
</tbody>
</table>
### Section 7

<table>
<thead>
<tr>
<th>第 1 欄</th>
<th>第 2 欄</th>
</tr>
</thead>
<tbody>
<tr>
<td>(條次)</td>
<td>(訂明款額)</td>
</tr>
</tbody>
</table>

5. 第 30B(1) 條 (供養兄弟姊妹免税額)  $33,000

6. 第 31 條 (子女免税額)—
   - (a) 第 (1) 款 每名子女 $100,000
   - (b) 第 (1A) 款 每名子女 $100,000
   - (c) 第 (5) 款 (就第 (1) 款而言) $900,000
   - (d) 第 (5) 款 (就第 (1A) 款而言) $900,000

7. 第 31A(1) 條 (傷殘受養人免税額)  $66,000

8. 第 32(1) 條 (單親免税額)  $132,000”。

7. **Schedules 37 and 38 added**

   在條例的末處——
   
   加入

   **Add**
“Schedule 37

Transitional Provisions Relating to Provisional Salaries Tax in respect of Year of Assessment 2016/17

1. Interpretation
In this Schedule—

parent or grandparent (父母或祖父母) has the meaning given by section 26D(5);

residential care expenses (住宿照顧開支) has the meaning given by section 26D(5);

year of assessment 2015/16 (2015/16課税年度) means the year of assessment commencing on 1 April 2015;

year of assessment 2016/17 (2016/17課税年度) means the year of assessment commencing on 1 April 2016.

2. Allowances granted for year of assessment 2016/17
(1) For the purposes of section 63C(1), in calculating the net chargeable income of a person for the year of assessment 2015/16 to ascertain the provisional salaries tax in respect of the year of assessment 2016/17—
(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),
Section 7

Inland Revenue (Amendment) Ordinance 2016

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 2016/17 under Part 5 as amended by the Inland Revenue (Amendment) Ordinance 2016 (8 of 2016).

(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 2016/17, 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 2015/16 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 2016/17 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 2016/17, 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 $80,000 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 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.
附表 38

2015/16 課税年度的税項扣減

1. 薪俸税
   根據第 3 部就於 2015 年 4 月 1 日開始的課税年度徵收的薪俸稅的款額，扣減相等於以下數目的款額——
   (a) 根據與第 13(2) 條一併理解的第 13(1) 條計算的稅款額的 75%；或
   (b) $20,000，
   兩者以數額較小者為準。

2. 利得稅
   (1) 根據第 4 部就於 2015 年 4 月 1 日開始的課税年度徵收的利得稅的款額，扣減相等於以下數目的款額——
       (a) 根據與第 14A、14B 及 14D 條一併理解的第 14 條計算的稅款額的 75%；或
       (b) $20,000，
       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 2015 年 4 月 1 日開始的課税年度按照第 7 部接受評稅，則根據第 (1) 款所作的扣減適

Schedule 38

Reduction of Taxes for Year of Assessment 2015/16

1. Salaries tax
   The amount of salaries tax charged under Part 3 for the year of assessment commencing on 1 April 2015 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 2015 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, 14B and 14D; 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 2015, the reduction under subsection (1) applies to 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 2015 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 2015, the amount of tax to be apportioned between the husband and wife is the amount as reduced under subsection (1).”.

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.