



By email (bc_09_17@legco.gov.hk) and by hand

20 July 2018

Your Ref.: CB1/BC/9/17
Our Ref.: C/TXP, BH41031

Hon. Kenneth Leung
Chairman,
Bills Committee on Inland Revenue (Amendment) (No.5) Bill 2018,
Legislative Council Complex,
1 Legislative Council Road,
Central, Hong Kong

Dear Mr Leung,

Inland Revenue (Amendment) (No. 5) Bill 2018

The Hong Kong Institute of Certified Public Accountants would like to thank the Bills Committee on the Inland Revenue (Amendment) (No.5) Bill 2018 for inviting the Institute's comments on the bill.

The Institute's Taxation Faculty has reviewed the bill. We are generally supportive of the proposed changes.

Yours sincerely,

Peter Tisman
Director, Advocacy & Practice Development

PMT/EKC/pk