

Meetings of Legislative Council Committees

The following is issued on behalf of the Legislative Council Secretariat:

Details of the meetings of the Legislative Council ("LegCo") Committees to be held in the LegCo Complex during the week from December 28, 2020 to January 1, 2021 are available in the meeting schedule attached.

The information in the meeting schedule is subject to change. Please refer to the "LegCo Calendar" on the LegCo Website (www.legco.gov.hk) for the latest details of meetings.

Members of the public can watch or listen to the meetings via the "Webcast" system on the LegCo Website. To observe the proceedings of the meetings at the LegCo Complex, members of the public may call 3919 3399 during office hours to reserve seats.

For the informal meetings conducted via Zoom, members of the public can watch the live broadcast on the LegCo YouTube Channel (www.youtube.com/user/legcogovhk).

Public hospitals daily update on COVID-19 cases

The following is issued on behalf of the Hospital Authority:

As at 9am today (December 24), 91 COVID-19 confirmed patients were discharged from hospital in the last 24 hours. So far, a total of 7 203 patients with confirmed or probable infection have been discharged.

At present, there are 681 negative pressure rooms in public hospitals with 1 241 negative pressure beds activated. A total of 985 confirmed patients are currently hospitalised in 23 public hospitals and a community treatment facility, among which 61 patients are in critical condition, 61 are in serious condition and the remaining 863 patients are in stable condition.

The Hospital Authority will maintain close contact with the Centre for Health Protection to monitor the latest developments and to inform the public and healthcare workers on the latest information in a timely manner.

Details of the above-mentioned patients are as follows:

Patient condition	Case numbers
Discharged	5866, 6147, 6238, 6407, 6419, 6422, 6429, 6436, 6439, 6471, 6473, 6546, 6549, 6555, 6630, 6668, 6702, 6774, 6865, 6871, 6939, 7014, 7073, 7100, 7102, 7138, 7147, 7151, 7179, 7180, 7182, 7188, 7211, 7221, 7266, 7269, 7272, 7294, 7302, 7309, 7310, 7324, 7337, 7353, 7379, 7387, 7393, 7403, 7407, 7412, 7463, 7474, 7494, 7535, 7542, 7551, 7591, 7608, 7614, 7630, 7639, 7654, 7661, 7662, 7674, 7692, 7703, 7733, 7761, 7790, 7805, 7807, 7830, 7863, 7866, 7878, 7937, 8016, 8017, 8062, 8067, 8077, 8101, 8109, 8164, 8190, 8222, 8233, 8249, 8313, 8330
Critical	1989, 3496, 5511, 5735, 5739, 5754, 5840, 6125, 6232, 6255, 6386, 6444, 6483, 6543, 6545, 6547, 6607, 6647, 6681, 6722, 6754, 6779, 6794, 6817, 6824, 6843, 6877, 6894, 6913, 6918, 7009, 7021, 7123, 7175, 7259, 7304, 7305, 7311, 7323, 7424, 7468, 7476, 7501, 7570, 7635, 7653, 7680, 7705, 7725, 7753, 7818, 7980, 8007, 8018, 8055, 8078, 8085, 8091, 8148, 8323, 8336
Serious	5409, 5723, 5745, 5988, 5990, 6258, 6285, 6380, 6468, 6472, 6540, 6565, 6701, 6718, 6724, 6837, 6838, 6848, 6850, 6858, 6861, 6883, 6890, 6917, 6920, 6921, 7042, 7053, 7060, 7071, 7076, 7094, 7106, 7118, 7127, 7208, 7222, 7231, 7289, 7301, 7565, 7580, 7632, 7655, 7700, 7706, 7741, 7748, 7755, 7759, 7775, 7792, 7824, 7835, 7964, 7986, 7991, 8070, 8111, 8131, 8252

[Taxpayer jailed for evading salaries tax](#)

A taxpayer was convicted on December 10 at the Tuen Mun Magistrates' Courts of wilfully with intent evading salaries tax. He was sentenced today (December 24) to 12 weeks' imprisonment after being remanded for 14 days.

The defendant, aged 35, is a senior sales representative of a telecommunications company (the Employer). He pleaded guilty to 10 counts of evading tax, wilfully with intent, by signing "Application for Holdover of Provisional Tax" forms (the Application Forms) for the years of assessment 2007-08 to 2010-11 and the tax returns for the years of assessment 2011-12 to

2016-17, without reasonable grounds for believing the amounts of income for the relevant periods stated in the Application Forms and the information on the claims of deductions of expenses of self-education and approved charitable donations in the tax returns were true, contrary to section 82(1)(d) of the Inland Revenue Ordinance (Cap. 112) (IRO).

The court heard that the defendant stated in each of the Application Forms that his income would be reduced because of unemployment and applied for holding over of the provisional salaries tax for the years of assessment 2007-08 to 2010-11. An investigation by the Inland Revenue Department (IRD) revealed that the defendant was still employed by the Employer throughout the period from April 1, 2007, to March 31, 2011, and the amounts of income the defendant stated in the Application Forms were less than those he had received from the Employer. The total amount of income understated by the defendant for the corresponding periods of the four years of assessment was \$687,816 and the total provisional salaries tax undercharged was \$146,223.

In addition, the defendant claimed in his tax returns deductions of expenses of self-education in amounts ranging from \$56,000 to \$78,200 each year for the years of assessment 2011-12 to 2014-15, and approved charitable donations in amounts ranging from \$52,200 to \$148,680 each year for the years of assessment 2011-12 to 2016-17. Other than an allegation that he had made some donations to two institutions, the defendant failed to produce sufficient details or any evidence in support of his deduction claims for expenses of self-education and approved charitable donations. The IRD subsequently found that the defendant had made a deductible charitable donation of \$102 for the year of assessment 2015-16. The defendant's total false deduction claims for expenses of self-education and approved charitable donations for the six years of assessment amounted to \$961,598 and the total tax evaded was \$148,419.

The IRO states that taxpayers may apply to the Commissioner of Inland Revenue to have the payment of provisional tax held over on specified grounds. However, taxpayers are required to provide correct information in support of the applications. In addition, the IRO provides that expenses of self-education paid for prescribed courses or examination fees paid to specified education providers or associations, and a donation of money to any charitable institution or trust of a public character which is exempt from tax under section 88 of the IRO or to the Government for charitable purposes, are tax deductible. Documentary evidence in support of deduction claims should be retained for seven years (i.e. six years after the expiration of the relevant year of assessment). The IRD will conduct random checks on deduction claims. Taxpayers will be asked to produce supporting documents when their cases are selected for audit.

A spokesman for the IRD reminded taxpayers that tax evasion is a criminal offence under the IRO. Upon conviction, the maximum penalty for each charge is three years' imprisonment and a fine of \$50,000 plus a further fine of three times the amount of tax evaded.

Anti-epidemic Fund Steering Committee convenes seventh meeting

The Chief Secretary for Administration, Mr Matthew Cheung Kin-chung, chaired the seventh meeting of the Anti-epidemic Fund Steering Committee this afternoon (December 24).

The Legislative Council Finance Committee approved this Monday (December 21) an injection of \$6.4 billion to the Anti-epidemic Fund to roll out various measures to provide relief to businesses and individuals directly affected and hard hit by the further tightening of social distancing measures. The Steering Committee deliberated and approved the funding commitment for 19 measures at the meeting.

Mr Cheung said, "Compared to the relief measures introduced in September, the subsidy rate for eligible premises or individuals covered by this round of measures has increased. I fully understand that the affected businesses and individuals would like to receive the subsidy early. Hence, I have asked all relevant bureaux and departments to expedite the processing of applications so as to provide timely relief to the beneficiaries."

The Steering Committee is chaired by the Chief Secretary for Administration to monitor the implementation of the measures and the use of Fund, and to examine the progress reports from relevant bureaux and departments, on a regular basis.

HAD prosecutes clubhouse for suspected violations of anti-epidemic regulation

The Office of the Licensing Authority (OLA) in the Home Affairs Department today (December 24) applied to the court for a summons against the responsible person of a clubhouse (é³³ã†°ä°ŽéŒ>) located at 3/F, Golden Era Plaza, Mong Kok, Kowloon, in accordance with the Prevention and Control of Disease (Requirements and Directions) (Business and Premises) Regulation (Cap. 599F) (the Regulation).

According to investigation, the responsible person did not comply with relevant requirements and directions issued by the Secretary for Food and Health in relation to the clubhouse under the Regulation in November 2020. The non-compliance included not having taken all reasonable steps to

ensure that all persons within the clubhouse were wearing masks, having arranged live performance at the premises while some performers were not wearing masks and there were no effective buffers between the performers and any guest/the audience, and the number of persons exceeding 50 per cent of the normal capacity of the premises.

Having examined all available information, the OLA applied to the Court for a summons against the responsible person of the premises. The case will be heard in court.

The OLA will contact the patrons who had visited the above premises in November this year so as to investigate if they had contravened the Prevention and Control of Disease (Prohibition on Group Gathering) Regulation (Cap. 599G) and/or the Prevention and Control of Disease (Wearing of Mask) Regulation (Cap. 599I). For those who committed an offence, the OLA will issue a fixed penalty notice to them.

The OLA noted that some of the patrons are currently hospitalised or under quarantine. All relevant patrons are called on to contact the OLA (Tel: 2881 7418/3107 3430 or by email at hadlaeng@had.gov.hk) as soon as possible to facilitate the investigation work. For those cannot be contacted, the OLA may consider further legal actions, listing the persons concerned as wanted and/or instigating prosecution.

The OLA will continue to proactively take stringent enforcement action and step up inspections at clubhouses in various districts across the territory to ensure that the responsible persons of the premises and the patrons strictly comply with relevant provisions in the regulations for the prevention and control of diseases. The Government appeals to members of the public for their full compliance with various anti-epidemic requirements so as to minimise the risk of transmission of COVID-19 in the community.