

L.N. 1 of 2023

**Exemption from Profits Tax (Shenzhen Municipal
People's Government Debt Instrument) Order (Repeal)
Order**

(Made by the Chief Executive in Council under section 87 of the
Inland Revenue Ordinance (Cap. 112))

1. Commencement

This Order comes into operation on 31 March 2023.

2. Repeal

The Exemption from Profits Tax (Shenzhen Municipal People's
Government Debt Instrument) Order (Cap. 112 sub. leg. DP) is
repealed.

Carmen KONG
Clerk to the Executive Council

COUNCIL CHAMBER

10 January 2023

Exemption from Profits Tax (Shenzhen Municipal People's Government Debt
Instrument) Order (Repeal) Order

Explanatory Note
Paragraph 1

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Explanatory Note

This Order repeals the Exemption from Profits Tax (Shenzhen Municipal People's Government Debt Instrument) Order (Cap. 112 sub. leg. DP) in view of the making of the Exemption from Profits Tax (Debt Instrument Issued by Mainland Local People's Government at Any Level) Order.