

What's New?

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Finance Bill 2020 – Amendment of Section 80B of Stamp Act 1949: Power of Collector to remit duties



**2020 財政法案 -
1967年所得稅法令
Finance Bill 2020**

行政官特赦的权利

Power of Collector to
remit duties

Power of Collector to remit duties

[Stamp Act 1949]



This amendment comes into operation on
1 January 2021.

80B	The duty paid or payable by any person may be remitted wholly or in part on grounds of poverty by the Collector and, where the sum remitted has been paid, the Collector shall repay the same.
	[To introduce new Section]

Finance Bill 2020 - Power of Collector to remit duties Amendment of Section 80B of Stamp Act 1949



- To empower the Collector to remit wholly or in part the duty paid on grounds of poverty.
- This amendment comes into operation on 1 January 2021.



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