

## INLAND REVENUE (AMENDMENT) BILL 2000

**COMMITTEE STAGE**Amendments to be moved by the Secretary for  
Financial Services and the TreasuryClauseAmendment Proposed

2

- (a) In subclause (1), by deleting "Section" and substituting "Subject to subsection (4), section".
- (b) In subclause (3), by deleting "2001/02" and substituting "2004/05".
- (c) By adding -

"(4) Section 4 (in so far as it relates to section 12(6)(c)(iii) and (f) of the Inland Revenue Ordinance (Cap. 112)) applies in relation to the year of assessment 2004/05 and to all subsequent years of assessment.

(5) Section 20A -

- (a) subject to paragraph (b),  
applies in relation to the year  
of assessment 2004/05 and to  
all subsequent years of  
assessment;
- (b) in so far as it relates to item  
17 of Schedule 13 to the Inland  
Revenue Ordinance (Cap. 112),  
applies in relation to the year

of assessment in which section 5(1)(e) of the Legal Practitioners (Amendment) Ordinance 1998 (27 of 1998) comes into operation and to all subsequent years of assessment."

4 In the proposed section 12(6)-

(a) by deleting paragraph (b)(ii) and substituting -

"(ii) fees in respect of an examination set by an education provider or a trade, professional or business association, and undertaken by the taxpayer to gain or maintain qualifications for use in any employment,";

(b) in paragraph (c) -

(i) in subparagraph (ii), by deleting "for its members;" and substituting "; or";

(ii) by adding -

"(iii) a training or development course accredited or recognized by an institution specified in Schedule 13;";

(c) in paragraph (e), by deleting the full stop and substituting a semicolon;

(d) by adding -

“(f) the Secretary for Financial Services and the Treasury may by order amend Schedule 13.”.

6 By deleting the clause and substituting -

**“6. Ascertainment of chargeable profits**

Section 16 is amended -

(a) in subsection (1)(a) -

(i) by repealing “the conditions set out in subsection (2) are satisfied” and substituting “the condition for the application of this paragraph is satisfied under subsection (2), and subject to subsections (2A), (2B) and (2C)”;

(ii) by repealing “upon” and substituting “on”;

(b) in subsection (2) -

(i) by repealing “conditions referred to in subsection (1)(a) are that -” and substituting “condition for the application of subsection (1)(a) is satisfied if -”;

(ii) by repealing paragraphs (d), (e) and (f) and substituting -

- "(d) the money has been borrowed  
from a financial institution or  
an overseas financial  
institution;
- (e) the money has been borrowed  
wholly and exclusively to  
finance -
  - (i) capital expenditure on the  
provision of machinery or  
plant incurred by the  
borrower, where such  
expenditure qualifies for  
an allowance under Part VI;  
or
  - (ii) the purchase of trading  
stock by the borrower,  
where the trading stock  
purchased is used by the  
borrower in the production  
of profits chargeable to  
tax under this Part,  
and -
    - (iii) the lender is not an  
associate of the borrower;  
and
    - (iv) where the lender is a  
trustee of a trust estate  
or a corporation

controlled by such a trustee, neither the trustee nor the corporation nor any beneficiary under the trust is the borrower or an associate of the borrower; or

(f) the borrower is a corporation and the deduction claimed is in respect of interest payable by it -

(i) on debentures listed on a stock exchange in Hong Kong or on any other stock exchange recognized by the Commissioner for the purposes of this subparagraph;

(ii) on instruments (other than debentures described in subparagraph (i)) -

(A) issued bona fide and in the course of carrying on business and marketed in Hong Kong or in a major financial centre

outside Hong Kong  
recognized by the  
Commissioner for the  
purposes of this sub-  
subparagraph; or

(B) issued pursuant to  
any agreement or  
arrangements, where  
the issue of an  
advertisement,  
invitation or  
document in respect  
of the agreement or  
arrangements has been  
authorized by the  
Securities and  
Futures Commission  
under section 105 of  
the Securities and  
Futures Ordinance  
(Cap. 571), and the  
advertisement,  
invitation or  
document has been  
issued to the public;  
or

(iii) on money borrowed from an  
associated corporation of

the borrower, where the money borrowed in the hands of the associated corporation arises entirely from the proceeds of an issue by the associated corporation of debentures described in subparagraph (i) or of instruments described in subparagraph (ii), in an amount not exceeding the interest payable by the associated corporation to the holders of such debentures or instruments.”;

(c) by adding -

“(2A) Where -

- (a) the condition for the application of subsection (1)(a) is satisfied under subsection (2)(c), (d) or (e);
- (b) at any time during the basis period of the borrower for the year of assessment concerned, the payment of any sum payable by way of principal or interest

in respect of the money  
borrowed is secured or  
guaranteed, whether wholly or  
in part and whether directly or  
indirectly, by a deposit or  
loan made by the borrower or an  
associate of the borrower with  
or to -

- (i) the lender or an associate  
of the lender;
  - (ii) a financial institution or  
an associate of a  
financial institution; or
  - (iii) an overseas financial  
institution or an  
associate of an overseas  
financial institution; and
- (c) any sum payable by way of  
interest on the deposit or loan  
is not chargeable to tax under  
this Ordinance,

the amount of the deduction which, but for  
this subsection and subsections (2B) and (2C),  
would have been allowed under subsection (1)(a)  
for the year of assessment concerned in  
respect of sums payable by the borrower by way  
of interest on the money borrowed shall be  
reduced, having regard to the sum payable by



way of interest on the deposit or loan, by an amount calculated on such basis as is most reasonable and appropriate in the circumstances of the case.

(2B) Where -

- (a) the condition for the application of subsection (1)(a) is satisfied under subsection (2)(c), (d) or (e); and
- (b) at any time during the basis period of the borrower for the year of assessment concerned, arrangements are in place, whether between the borrower and the lender or otherwise, whereby any sum payable by way of interest on the money borrowed or on any part of the money borrowed is payable, whether directly or through any interposed person, to the borrower or to a person (other than the lender) who is connected with the borrower and in either case the borrower or the person, as the case may be, is not an excepted person as defined in subsection (2E)(c),

the amount of the deduction which, but for this subsection and subsections (2A) and (2C), would have been allowed under subsection (1)(a) for the year of assessment concerned in respect of sums payable by the borrower by way of interest on the money borrowed or on the relevant part of the money borrowed, as the case may be, shall be reduced by an amount calculated in accordance with the following formula -

$$\frac{A}{B} \times C$$

where: A means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of which the principal in respect of the money borrowed or in respect of the relevant part of the money borrowed, as the case may be, is outstanding and the arrangements are in place;

B means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of which the principal in respect of the money borrowed or in respect of

the relevant part of the money borrowed, as the case may be, is outstanding; and

C means the total amount of sums payable by the borrower by way of interest on the money borrowed or on the relevant part of the money borrowed, as the case may be, which, but for this subsection and subsections (2A) and (2C), would have been deductible under subsection (1)(a) for the year of assessment concerned.

(2C) Subject to subsection (2G), where -

(a) the condition for the application of subsection (1)(a) is satisfied under subsection (2)(f); and

(b) at any time during the basis period of the borrower for the year of assessment concerned, arrangements are in place, whether between the borrower and the holders of the debentures or instruments concerned or otherwise, whereby any sum payable by way of interest on the debentures or

instruments concerned or on any interest in the debentures or instruments concerned is payable, whether directly or through any interposed person, to the borrower or to a person who is connected with the borrower and in either case the borrower or the person, as the case may be, is not an excepted person as defined in subsection (2F)(c),

the amount of the deduction which, but for this subsection and subsections (2A) and (2B), would have been allowed under subsection (1)(a) for the year of assessment concerned in respect of -

- (c) (where the condition for the application of subsection (1)(a) is satisfied under subsection (2)(f)(i) or (ii)) the sum payable by the borrower by way of interest on the debentures or instruments concerned or on the relevant interest in the debentures or instruments concerned, as the case may be; or

(d) (where the condition for the application of subsection (1)(a) is satisfied under subsection (2)(f)(iii)) the sum payable by the borrower by way of interest on money borrowed from the associated corporation, being money arising entirely from the proceeds of the issue of the debentures or instruments concerned or of the relevant interest in the debentures or instruments concerned, as the case may be,

shall be reduced by an amount calculated in accordance with the following formula -

$$\frac{X}{Y} \times Z$$

where: X means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of which the principal in respect of the debentures or instruments concerned or in respect of the relevant interest in the debentures or instruments concerned, as the case may be, is outstanding and the

arrangements are in place;

Y means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of which the principal in respect of the debentures or instruments concerned or in respect of the relevant interest in the debentures or instruments concerned, as the case may be, is outstanding; and

Z means the total amount of sums referred to in paragraph (c) or (d), as the case may be, which, but for this subsection and subsections (2A) and (2B), would have been deductible under subsection (1)(a) for the year of assessment concerned.

(2D) For the purposes of subsection (2A), if a deposit or loan is made by a trustee of a trust estate or a corporation controlled by such a trustee, the deposit or loan shall be deemed to have been made by each of the trustee, the corporation and the beneficiary under the trust.

(2E) For the purposes of subsection (2B) -

(a) any reference in that

subsection to any sum payable by way of interest on the money borrowed or on any part of the money borrowed, however described, shall be construed as including a reference to any sum payable by way of principal or interest in respect of any other loan, where the payment of such sum is -

- (i) secured or guaranteed, whether wholly or in part and whether directly or indirectly, by any sum payable by way of principal or interest in respect of the money borrowed or in respect of any part of the money borrowed; or
- (ii) conditional, whether wholly or in part and whether directly or indirectly, on the payment of any sum payable by way of principal or interest in respect of the money borrowed or in respect of

any part of the money

borrowed;

- (b) if any sum payable by way of interest on the money borrowed or on any part of the money borrowed, as construed in accordance with paragraph (a), is payable, whether directly or through any interposed person, to a trustee of a trust estate or a corporation controlled by such a trustee, such sum shall be deemed to be so payable to each of the trustee, the corporation and the beneficiary under the trust; and

- (c) "excepted person" (除外人士)

means -

- (i) a person who is chargeable to tax under this Ordinance in respect of any sum payable by way of interest on the money borrowed or on any part of the money borrowed, as construed in accordance with paragraph (a);

- (ii) in the case of a person



(other than the lender)  
who is connected with the  
borrower -

(A) a person who is  
entitled to any sum  
referred to in  
subparagraph (i) in  
the capacity of -

(I) a person acting  
as a trustee of  
a trust estate  
or holding  
property  
belonging to  
others pursuant  
to the terms of  
a contract,  
where the person  
is not  
beneficially  
entitled to the  
sum in question;

(II) a beneficiary of  
a unit trust to  
which section  
26A(1A)(a)(i) or  
(ii) applies,  
where the sum in

question is  
payable to a  
trustee of the  
unit trust in  
respect of a  
specified  
investment  
scheme referred  
to in section  
26A(1A)(b); or

(III) a member of a  
retirement scheme  
which is either a  
recognized  
retirement scheme  
or a substantially  
similar retirement  
scheme  
established  
outside Hong Kong,  
where the  
Commissioner is  
satisfied that the  
latter scheme  
complies with the  
requirements of a  
supervisory  
authority within

an acceptable  
regulatory regime;

(B) a public body;

(C) a body corporate,  
where the Government  
owns beneficially  
more than half in  
nominal value of the  
issued share capital  
of that body  
corporate for the  
time being; or

(D) a financial  
institution or an  
overseas financial  
institution.

(2F) For the purposes of subsection

(2C) -

(a) any reference in that  
subsection to any sum payable  
by way of interest on the  
debentures or instruments  
concerned or on any interest in  
the debentures or instruments  
concerned, however described,  
shall be construed as including  
a reference to any sum payable  
by way of principal or interest

in respect of any other loan,  
where the payment of such sum  
is -

(i) secured or guaranteed,  
whether wholly or in part  
and whether directly or  
indirectly, by any sum  
payable by way of  
principal or interest in  
respect of the debentures  
or instruments concerned  
or in respect of any  
interest in the debentures  
or instruments concerned;  
or

(ii) conditional, whether  
wholly or in part and  
whether directly or  
indirectly, on the payment  
of any sum payable by way  
of principal or interest  
in respect of the  
debentures or instruments  
concerned or in respect of  
any interest in the  
debentures or instruments  
concerned;

(b) if any sum payable by way of

interest on the debentures or instruments concerned or on any interest in the debentures or instruments concerned, as construed in accordance with paragraph (a), is payable, whether directly or through any interposed person, to a trustee of a trust estate or a corporation controlled by such a trustee, such sum shall be deemed to be so payable to each of the trustee, the corporation and the beneficiary under the trust; and

(c) "excepted person" (除外人士)

means -

(i) a person who is chargeable to tax under this Ordinance in respect of any sum payable by way of interest on the debentures or instruments concerned or on any interest in the debentures or instruments concerned, as construed in accordance with paragraph (a);

(ii) in the case of a person who is connected with the borrower -

(A) a person who is entitled to any sum referred to in subparagraph (i) in the capacity of -

(I) a person acting as a trustee of a trust estate or holding property belonging to others pursuant to the terms of a contract, where the person is not beneficially entitled to the sum in question;

(II) a beneficiary of a unit trust to which section 26A(1A)(a)(i) or (ii) applies, where the sum in

question is payable to a trustee of the unit trust in respect of a specified investment scheme referred to in section 26A(1A)(b); or

(III) a member of a retirement scheme which is either a recognized retirement scheme or a substantially similar retirement scheme established outside Hong Kong, where the Commissioner is satisfied that the latter scheme complies

with the  
requirements of  
a supervisory  
authority within  
an acceptable  
regulatory  
regime;

(B) a public body;

(C) a body corporate,  
where the Government  
owns beneficially  
more than half in  
nominal value of the  
issued share capital  
of that body  
corporate for the  
time being; or

(D) a financial  
institution or an  
overseas financial  
institution.

(2G) Subsection (2C) shall not apply  
where under the relevant arrangements,  
the relevant sum payable by way of  
interest on the debentures or instruments  
concerned or on any interest in the  
debentures or instruments concerned is  
payable to a market maker who, in the



ordinary course of conduct of his trade, profession or business in respect of market making, holds such debentures or instruments or such interest for the purpose of providing liquidity thereof.

(2H) In subsection (2G), "market maker" ( ) means a person who -

- (a) is licensed or registered for dealing in securities under the Securities and Futures Ordinance (Cap. 571) or authorized to do so by a regulatory authority in a major financial centre outside Hong Kong recognized by the Commissioner for the purposes of subsection (2)(f)(ii)(A);
- (b) in the ordinary course of conduct of his trade, profession or business in respect of market making holds himself out as being willing to buy and sell securities for his own account and on a regular basis; and

(c) is actively involved in market making in securities issued by a wide range of unrelated institutions.”;

(d) in subsection (3) -

(i) by repealing “subsection (2) and this subsection” and substituting “this section”;

(ii) by repealing the definitions of “control” and “debentures”;

(iii) in the definition of “overseas financial institution”, by repealing “subsection (2)” and substituting “this section”;

(e) by adding -

“(3A) In this section -

(a) a corporation shall be regarded as being controlled by a person if the person has the power to secure -

(i) by means of the holding of shares or the possession of voting power in or in relation to that or any other corporation; or

(ii) by virtue of any power conferred by the articles of association or any

other document regulating  
that or any other  
corporation,

that the affairs of the first-  
mentioned corporation are  
conducted in accordance with  
his wishes; and

- (b) a person (other than a  
corporation) shall be regarded  
as being controlled by another  
person if the first-mentioned  
person is accustomed or under  
an obligation, whether express  
or implied, and whether or not  
enforceable or intended to be  
enforceable by legal  
proceedings, to act, in  
relation to his investment or  
business affairs, in accordance  
with the directions,  
instructions or wishes of that  
other person.

(3B) In this section, a person shall be  
regarded as being connected with a borrower if  
the person is -

- (a) an associated corporation of  
the borrower;
- (b) a person (other than a

corporation) -

- (i) who controls the borrower;
- (ii) who is controlled by the borrower; or
- (iii) who is under the control of the same person as is the borrower.";

(f) in subsection (4), by repealing "subsection (2)" and substituting "this section";

(g) by adding -

"(5A) The amendments made to this section by section 6(a), (b), (c), (d), (e) and (f) of the Inland Revenue (Amendment) Ordinance 2004 ( of 2004) ("the Amendment Ordinance") do not apply to sums described in subsection (1)(a) which were incurred -

- (a) before the commencement of the Amendment Ordinance;
- (b) under a transaction which was the subject of an application for advance clearance made to the Commissioner before 1 April 1998, and the Commissioner has before the commencement of the Amendment Ordinance expressed the opinion that the transaction would not fall within the terms of section 61A;

or

- (c) under an arrangement which was the subject of an application made to the Commissioner under section 88A, and the Commissioner has before the commencement of the Amendment Ordinance made a ruling under that section that the arrangement would not fall within the terms of section 61A."."

9

(a) In paragraph (b) -

- (i) in subparagraph (ii), by deleting the full stop at the end and substituting a semicolon;

- (ii) by adding -

- "(iii) in paragraph (b)(i), by repealing "in which this section commences" and substituting "commencing on 1 April 1998";".

(b) By adding -

- "(c) in subsection (4), by repealing "commencement of this section" and substituting "commencement of the Inland Revenue (Amendment)(No. 2) Ordinance 1998

(32 of 1998)".".

13

(a) By deleting paragraph (a)(i) and substituting -

"(i) by repealing everything after "in relation to" and before the proviso and substituting -

"a commercial building or structure -

(i) subject to subparagraph

(ii), means the amount of the capital expenditure incurred on the

construction of the building or structure

reduced by -

(A) the amount of any initial allowance made under section 34(1);

(B) the amount of any annual allowance made under section 33A or 34(2);

(C) the amount of any balancing allowance made under section 35, or under section 33B or 35 that was in force immediately

before the  
commencement of the  
Inland Revenue  
(Amendment) Ordinance  
2004 ( of 2004),  
and increased by the  
amount of any balancing  
charge made under section  
35, or under section 33B  
or 35 that was in force  
immediately before the  
commencement of the Inland  
Revenue (Amendment)  
Ordinance 2004 ( of  
2004); or

- (ii) where the building or  
structure is a building or  
structure to which section  
33A(4) applies, means the  
amount of the capital  
expenditure incurred on  
the construction of the  
building or structure as  
determined under section  
33A(4)(a) reduced by -  
(A) the amount of any  
initial allowance  
made under section

34(1) in respect of  
any year of  
assessment commencing  
on or after 1 April  
1998;

(B) the amount of any  
annual allowance made  
under section 33A or  
34(2) in respect of  
any year of  
assessment commencing  
on or after 1 April  
1998;

(C) the amount of any  
balancing allowance  
made under section 35,  
or under section 33B  
or 35 that was in  
force immediately  
before the  
commencement of the  
Inland Revenue  
(Amendment) Ordinance  
2004 ( of 2004),  
in respect of any  
year of assessment  
commencing on or  
after 1 April 1998,



and increased by the amount of any balancing charge made under section 35, or under section 33B or 35 that was in force immediately before the commencement of the Inland Revenue (Amendment) Ordinance 2004 ( of 2004), in respect of any year of assessment commencing on or after 1 April 1998:";".

(b) In paragraph (b)(i), by deleting everything after "substituting -" and substituting -

"(i) the amount of any initial allowance made under section 34(1);

(ii) the amount of any annual allowance made under section 33A or 34(2);

(iii) the amount of any balancing allowance made under section 35, or under section 33B or 35 that was in force immediately before the commencement of the Inland Revenue (Amendment) Ordinance 2004 ( of 2004),

and increased by the amount of any balancing charge made under section 35, or under section

33B or 35 that was in force immediately before the commencement of the Inland Revenue (Amendment) Ordinance 2004 ( of 2004):";".

14(b) In the proposed section 68(9A), by deleting "The Secretary for the Treasury" and substituting "The Secretary for Financial Services and the Treasury".

15(b) In the proposed section 69(1A), by deleting "The Secretary for the Treasury" and substituting "The Secretary for Financial Services and the Treasury".

New By adding -

**"16A. Section added**

The following is added -

**"70AA. Revision of assessment due to commencement of section 4 or 8 of Inland Revenue (Amendment) Ordinance 2004**

(1) Notwithstanding any other provisions of this Ordinance, if, upon application made within 12 months after the date of commencement of section 4 or 8 of the Inland Revenue (Amendment) Ordinance 2004 ( of 2004), or within 6 years after the end of a year of assessment that expires before that date, whichever is the later, it is established to the satisfaction of an assessor that the tax charged for any year of

assessment (the relevant year) is made is excessive solely by reason of the commencement of that section, the assessor shall revise the assessment for the relevant year.

(2) Where an assessor refuses to revise an assessment in accordance with an application under this section, he shall give notice thereof in writing to the person who made such application and such person shall thereupon have the same rights of objection and appeal under this Part as if such notice of refusal were a notice of assessment."."

17(b) In the proposed section 82B(1A), by deleting "1 April 2001" and substituting "the commencement of the Inland Revenue (Amendment) Ordinance 2004 ( of 2004)".

New By adding immediately before the heading "**Consequential Amendments**" -

**"20A. Schedule 13 added**

The following is added -

"SCHEDULE 13 [s. 12]

INSTITUTIONS THAT MAY ACCREDIT OR RECOGNIZE  
TRAINING OR DEVELOPMENT COURSES FOR THE  
PURPOSE OF SECTION 12(6)(c)(iii)

Item	Institution
------	-------------

1. The Architects Registration Board established by section 4 of the Architects Registration Ordinance (Cap. 408)
2. The Chinese Medicine Council of Hong Kong established by section 3 of the Chinese Medicine Ordinance (Cap. 549)
3. The Chiropractors Council established by section 3 of the Chiropractors Registration Ordinance (Cap. 428)
4. The Construction Industry Training Authority established by section 4 of the Industrial Training (Construction Industry) Ordinance (Cap. 317)
5. The Dental Council of Hong Kong established by section 4 of the Dentists Registration Ordinance (Cap. 156)
6. The Engineers Registration Board established by section 3 of the Engineers Registration Ordinance (Cap. 409)

7. The Estate Agents Authority established by section 4 of the Estate Agents Ordinance (Cap. 511)
8. The Hong Kong Academy of Medicine established by section 3 of the Hong Kong Academy of Medicine Ordinance (Cap. 419)
9. The Hong Kong Bar Association referred to in section 2(1) of the Legal Practitioners Ordinance (Cap. 159)
10. The Hong Kong Institute of Architects incorporated by section 3 of The Hong Kong Institute of Architects Incorporation Ordinance (Cap. 1147)
11. The Hong Kong Institution of Engineers incorporated by section 3 of The Hong Kong Institution of Engineers Ordinance (Cap. 1105)
12. The Hong Kong Institute of Housing incorporated by section 3 of The Hong Kong Institute of Housing Ordinance (Cap. 507)

13. The Hong Kong Institute of Landscape Architects incorporated by section 3 of The Hong Kong Institute of Landscape Architects Incorporation Ordinance (Cap. 1162)
14. The Hong Kong Institute of Planners incorporated by section 3 of The Hong Kong Institute of Planners Incorporation Ordinance (Cap. 1153)
15. The Hong Kong Institute of Surveyors incorporated by section 3 of The Hong Kong Institute of Surveyors Ordinance (Cap. 1148)
16. The Hong Kong Society of Accountants incorporated by section 3 of the Professional Accountants Ordinance (Cap. 50)
17. The Hong Kong Society of Notaries referred to in section 2(1) of the Legal Practitioners Ordinance (Cap. 159) as amended by section 5(1)(e) of the Legal

Practitioners (Amendment) Ordinance 1998  
(27 of 1998)

18. The Housing Managers Registration Board established by section 3 of the Housing Managers Registration Ordinance (Cap. 550)
19. The Land Surveyors Registration Committee appointed under section 6 of the Land Survey Ordinance (Cap. 473)
20. The Landscape Architects Registration Board established by section 3 of the Landscape Architects Registration Ordinance (Cap. 516)
21. The Law Society of Hong Kong referred to in section 2(1) of the Legal Practitioners Ordinance (Cap. 159)
22. The Medical Council of Hong Kong established by section 3 of the Medical Registration Ordinance (Cap. 161)
23. The Medical Laboratory Technologists

- Board established by section 5 of the  
Supplementary Medical Professions  
Ordinance (Cap. 359)
24. The Midwives Council of Hong Kong  
established by section 3 of the Midwives  
Registration Ordinance (Cap. 162)
25. The Nursing Council of Hong Kong  
established by section 3 of the Nurses  
Registration Ordinance (Cap. 164)
26. The Occupational Therapists Board  
established by section 5 of the  
Supplementary Medical Professions  
Ordinance (Cap. 359)
27. The Optometrists Board established by  
section 5 of the Supplementary Medical  
Professions Ordinance (Cap. 359)
28. The Pharmacy and Poisons Board  
established by section 3 of the Pharmacy  
and Poisons Ordinance (Cap. 138)
29. The Physiotherapists Board established by



section 5 of the Supplementary Medical Professions Ordinance (Cap. 359)

30. The Planners Registration Board established by section 3 of the Planners Registration Ordinance (Cap. 418)
31. The Radiographers Board established by section 5 of the Supplementary Medical Professions Ordinance (Cap. 359)
32. The Security and Guarding Services Industry Authority established by section 4 of the Security and Guarding Services Ordinance (Cap. 460)
33. The Social Workers Registration Board established by section 4 of the Social Workers Registration Ordinance (Cap. 505)
34. The Surveyors Registration Board established by section 3 of the Surveyors Registration Ordinance (Cap. 417)
35. The Travel Industry Council of Hong Kong referred to in section 32A(1) of the

Travel Agents Ordinance (Cap. 218)

36. The Veterinary Surgeons Board established by section 3 of the Veterinary Surgeons Registration Ordinance (Cap. 529)

37. The Vocational Training Council established by section 4 of the Vocational Training Council Ordinance (Cap. 1130)".".

23

By deleting everything after "substituting" and substituting ""where the condition for the application of section 16(1)(a) of the Ordinance is satisfied under section 16(2)(c), (d) or (e) of the Ordinance and section 16(2A) of the Ordinance does not apply"".".