

**立法會**  
**Legislative Council**

LC Paper No. LS70/00-01

**Paper for the House Committee Meeting  
of the Legislative Council  
on 9 March 2001**

**Legal Service Division Report on  
Subsidiary Legislation Gazetted on 2 March 2001**

**Date of Tabling in LegCo** : 7 March 2001

**Amendment to be made by** : 4 April 2001 (or 25 April 2001 if extended by resolution)

***Part I***      ***Revision of fees etc.***

**Immigration Ordinance (Cap. 115)**

**Immigration (Amendment) Regulation 2001 (L.N. 55)**

This Regulation reduces the fee payable for the new issue of an APEC business travel card valid for not more than 5 years from \$620 to \$427 for a new issue, and provides for a new fee of \$150 for a replacement card for the remainder of the validity period).

2. The revision will take effect on 27 April 2001. LegCo Brief SBCR 3/3232/66 dated 28 February 2001 is issued by the Security Bureau for Members' information.

**Waste Disposal Ordinance (Cap. 354)**

**Waste Disposal (Refuse Transfer Station) (Amendment) Regulation 2001 (L.N. 56)**

3. This Regulation, which is to come into effect on 27 April 2001 -

- (a) reduces the charge for disposal of waste at the Island East Transfer Station from \$85 per tonne (peak hour) and \$65 per tonne (non-peak hour) to \$40 per tonne, and at the West Kowloon Transfer Station from

\$65 per tonne (peak hour) and \$50 per tonne (non-peak hour) to \$30 per tonne. The charges for part of one tonne or loads which are impractical to ascertain the weight are also reduced correspondingly; and

- (b) opens up Island West Transfer Station to accept disposal of waste by private waste collectors at a charge of \$40 per tonne.

4. According to the LegCo Brief EFB 9/55/03/164 issued by the Environment and Food Bureau dated 28 February, 2001, to which Members may refer for more background information, the fee revision and the expansion of service are designed to improve the utilisation rate of refuse transfer stations.

5. The relevant proposals were discussed by the LegCo Panel on Environmental Affairs at its meeting on 5 December 2000.

## **Part II**      **Others**

### **Inland Revenue Ordinance (Cap. 112)**

#### **Specification of Arrangements (Government of the United Kingdom of Great Britain and Northern Ireland) (Avoidance of Double Taxation on Shipping Income) Order (L.N. 53)**

#### **Specification of Arrangements (Government of the Kingdom of the Netherlands) (Avoidance of Double Taxation on Shipping Income) Order (L.N. 54)**

6. By these Orders, the Chief Executive in Council declares that arrangements specified in the -

- (a) Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of HKSAR of the People's Republic of China for the Avoidance of Double Taxation on Revenues Arising from the Business of Shipping Transport; and
- (b) Agreement between the HKSAR of the People's Republic of China and the Kingdom of the Netherlands for the Avoidance of Double Taxation on Income, Profits, Gains or Capital of an Enterprise Operating Ships in International Traffic

have been made with a view to affording relief from double taxation and that it is expedient that those arrangements should have effect. The arrangements contained in the agreements are set out in their respective Schedules.

7. The effect of the Orders is that those arrangements shall have effect in relation to tax under the Inland Revenue Ordinance (Cap. 112) notwithstanding anything in any enactment.

8. Members may refer to LegCo Brief FIN CR 1/10/2041/46(98) FIN CR 2/10/2041/46(00) issued by the Finance Bureau for background information and a summary of the arrangements.

**Tax Reserve Certificates (Fourth Series) Rules (Cap. 289 sub. leg.)**  
**Tax Reserve Certificates (Rate of Interest) (No. 3) Notice 2001 (L.N. 57)**

9. This Notice fixes at 3.8333% per annum the rate of interest payable on tax reserve certificates issued on or after 5 March 2001.

**Securities Ordinance (Cap. 333)**  
**Securities (Miscellaneous) (Amendment) Rules 2001 (L.N. 58)**

10. These Rules exempt, subject to certain specified conditions, the sale of shares of Exchange Trade Funds from section 80(1) of the principal ordinance. The section prohibits selling of securities by any person through the Stock Exchange of Hong Kong unless at the time he sells them he has or he reasonably and honestly believes that he has a presently exercisable and unconditional right to vest the securities in the purchaser of them.

11. These rules will come into operation on 6 April 2001. The Securities and Futures Commission has issued a LegCo Brief dated 1 March 2001 for Members' reference.

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