

**立法會**  
***Legislative Council***

LC Paper No. LS 79/00-01

**Paper for the House Committee Meeting  
of the Legislative Council  
on 27 April 2001**

**Legal Service Division Report on  
Revenue (No. 2) Bill 2001**

**Object of the Bill**

To give effect to certain revenue proposals in the Budget for the financial year commencing on 1 April 2001.

**LegCo Brief Reference**

2. FIN CR 5/7/2201/00 issued by the Finance Bureau on 4 April 2001.

**Date of First Reading**

3. 25 April 2001.

**Comments**

4. We have prepared a table at the **Annex** setting out the legal effect of the Bill and the corresponding parts of the Budget Speech delivered by the Financial Secretary on 7 March 2001 to which the proposals are referred.

5. In the Air Passenger Departure Tax Ordinance (Cap. 140), "aircraft" is defined to include both fixed wing and rotary wing aircraft. The Administration has confirmed that this definition is wide enough to include a helicopter, and helicopter passengers departing Hong Kong at the Hong Kong International Airport are already subject to payment of the air passenger departure tax. The purpose of the Bill is to include all helicopter passengers departing Hong Kong via other heliports in the territory.

6. The proposed increase in the maximum amount of self-education expenses and in the maximum fees for the use of metered parking spaces and of pay and display parking spaces will take effect on the day on which the Bill is published in the Gazette as an Ordinance. The proposed increase in the air passenger departure tax and its extension to all helicopter passengers will take effect on a day to be appointed by the Secretary for the Treasury by notice in the Gazette.

### **Public Consultation**

7. No public consultation has been carried out.

### **Consultation with the LegCo Panel**

8. No consultation with any LegCo Panel has been carried out.

### **Conclusion**

9. The legal and drafting aspects of the Bill are in order. Subject to Members' views, the Bill is ready for resumption of the Second Reading debate.

Encl

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Bill/B/33/00-01

## Revenue (No. 2) Bill 2001

Clauses of the Bill	Paragraphs in the 2001-2002 Budget Speech	Legal Effect
Clause 2	Paragraph 79	The Inland Revenue Ordinance (Cap. 112) would be amended to increase from \$30,000 to \$40,000 the total amount of expenses of self-education paid in the year of assessment that may be deducted from the assessable income of a person with effect from the year of assessment 2001/02.
Clauses 3 to 6	Paragraphs 119 to 121	The Air Passenger Departure Tax Ordinance (Cap. 140) would be amended to— (a) increase the air passenger departure tax from \$50 to \$80; (b) impose the air passenger departure tax on every passenger 12 years of age or above intending to depart from Hong Kong at the Heliport at the Hong Kong - Macau Ferry Terminal; (c) empower the Director-General of Civil Aviation to amend, by notice in the Gazette, the Schedule specifying heliports.
Clause 7	Paragraphs 116 to 118	The Road Traffic (Parking) Regulations (Cap. 374 sub. leg.) would be amended to increase the maximum fees for the use of metered parking spaces and of pay and display parking spaces from \$2 per 15 minutes to \$3 per 15 minutes.