

HONG KONG SPECIAL ADMINISTRATIVE REGION**ORDINANCE NO. 15 OF 2001**A circular stamp containing the letters "L.S." in a bold, serif font.

TUNG Chee-hwa
Chief Executive
28 June 2001

An Ordinance to amend certain Ordinances to give effect to some of the proposals in the Budget introduced by the Government for the 2001–2002 financial year.

[29 June 2001]

Enacted by the Legislative Council.

1. Short title and commencement

- (1) This Ordinance may be cited as the Revenue (No. 2) Ordinance 2001.
- (2) Subject to subsection (3), this Ordinance shall come into operation on the day on which this Ordinance is published in the Gazette.
- (3) Sections 3 to 6 shall come into operation on a day to be appointed by the Secretary for the Treasury by notice published in the Gazette.

Inland Revenue Ordinance**2. Deduction for expenses of self-education**

Schedule 3A to the Inland Revenue Ordinance (Cap. 112) is amended by repealing item 3 and substituting—

- | | |
|---|------------|
| “3. For the years of assessment 1998/99 to 2000/01 inclusive | \$30,000 |
| 4. For the year of assessment 2001/02 and for each year after that year | \$40,000”. |

Air Passenger Departure Tax Ordinance

3. Interpretation

Section 2 of the Air Passenger Departure Tax Ordinance (Cap. 140) is amended, in the definition of “airport”, by adding “or a heliport specified in Schedule 3” after “Airport”.

4. Section added

The following is added—

“20. Amendment of Schedule 3

The Director may, by notice published in the Gazette, amend Schedule 3.”.

5. Air passenger departure tax

The First Schedule is amended, in item 1, by repealing “\$50” and substituting “\$80”.

6. Schedule 3 added

The following is added—

“SCHEDULE 3

[ss. 2 & 20]

HELIPORT

1. The heliport at the Hong Kong—Macau Ferry Terminal”.