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## 資料便覽

### 1936 年及 1937 年《香港公務員(就薪俸徵款)條例》的資料

#### 1. 在 1936 年實施的徵款措施

1.1 由於預期經濟日益惡化，政府在立法局會議上討論了若干項措施，其中包括削減公務員的薪酬及減少政府開支，以改善財政預算狀況。

1.2 政府決定透過制定《香港公務員(就薪俸徵款)條例》，對公務員的薪酬實施“徵款”措施。

1.3 條例草案在 1936 年 3 月 19 日首讀、於 1936 年 4 月 22 日在立法機關獲得通過，並於 1936 年 4 月 24 日刊登憲報。(有關在 1936 年制定的條例的詳情，請參閱附錄 I。)

1.4 這項措施只屬臨時性質，追溯至 1936 年 1 月 1 日生效，措施有效期至 1936 年 12 月 31 日止。

1.5 徵款措施並非一律適用於所有公務員，主要是適用於年薪超過 240 英鎊或 240 港元的公務員。就以英鎊支付的薪酬而言，徵款百分率介乎 2.5% 與 12.5% 之間；至於以港元支付的薪酬，徵款百分率則介乎 3% 與 15% 之間，兩者均按累進方式計算。

#### 2. 在 1937 年修訂的徵款措施

2.1 由於在 1937 年，經濟環境依然不明朗，故此決定再實施為期 6 個月(即由 1937 年 1 月至 6 月)的公務員薪酬徵款措施，但徵款百分率則分別下調至介乎 2% 與 10% 之間(以英鎊支付的薪酬)，以及介乎 2% 與 9% 之間(以港元支付的薪酬)。

2.2 修訂之條例草案在 1936 年 12 月 30 日首讀，並在 1937 年 1 月 6 日獲得通過。

2.3 在 1937 年通過的條例加入一項新條文，容許“立法機關可藉決議，繼續、減少或撤銷就 7 月至 12 月期間(首末兩月包括在內)或該期間任何一月的英鎊薪酬[及港元薪酬]作扣減的百分率。”(有關在 1937 年通過的條例的詳情，請參閱附錄 II。)

### 3. 在 1937 年撤銷的徵款措施

3.1 一項議案在 1937 年 6 月 23 日動議並獲得通過，撤銷擬在 1937 年 7 月至 12 月期間(首末兩月包括在內)實施的扣減薪酬措施。(有關決議的詳情，請參閱附錄 III。)

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張美娟女士  
2002 年 5 月 23 日  
電話：2869 9621

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立法會秘書處歡迎轉載這份文件的部分或全文，並歡迎將之譯成其他語文。文件所載資料可隨意複製以供非商業用途，但須註明出處為立法會秘書處資料研究及圖書館服務部，並將一份複製文本送交立法會圖書館備存。

THE HONG KONG GOVERNMENT GAZETTE, APRIL 24, 1936. 413

**HONG KONG.**

No. 17 of 1936.

I assent.

(L.S.)

A. CALDECOTT,  
Governor.

24th April, 1936.

An Ordinance to make provision for a levy on the salaries of public officers in the Hong Kong Government Service.

[24th April, 1936.]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as the Hong Kong Government Service (Levy on Salaries) Ordinance, 1936. Short title.

2.—(1) Subject to the provisions of section 6 and with effect on and from the 1st January, 1936, and in order to reduce expenditure, there shall be a temporary levy, imposed by way of deduction at source, on the salaries of all public officers in the Hong Kong Government Service which are expressed in terms of sterling and which exceed £240 per annum. Levy on sterling salaries exceeding £240 per annum.

(2) On all such salaries there shall be deducted 2½% on the first £240, 5% on the next £360, 7½% on the next £400, 10% on the next £400 and 12½% on the remaining portion of the salary above £1,400 per annum: Provided always that the levy as distinct from the special rate of conversion mentioned in sub-section (4), shall not operate so as to reduce the annual salary of any such officer below £240.

(3) Widows' and Orphans' Pension Contributions of the said officers under the Widows' and Orphans' Pension Ordinance, 1908, and the Ordinances amending the same, shall be calculated on the full sterling salary and converted into dollars at the prevailing monthly Treasury rate. Ordinances Nos. 15 of 1908, 13 of 1922, 9 of 1929, and 2 of 1931.

(4) After deduction of the levy, if any, and of the Widows' and Orphans' Pension Contribution, if any, or of either, the remainder of the salaries of all public officers in the Hong Kong Government Service which are expressed in terms of sterling, whatever their amount, shall be converted at the rate of one shilling and sixpence to the dollar for the months of January, February and March, 1936, and for subsequent months at such rates as the Legislative Council shall by resolution from time to time direct.

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Levy on  
dollar  
salaries  
exceeding  
\$240 per  
annum.

**3.**—(1) Subject to the provisions of section 6 and with effect on and from the 1st January, 1936, and in order to reduce expenditure, there shall be a temporary levy, imposed by way of deduction at source, on the salaries of all public officers in the Hong Kong Government Service which are expressed in terms of dollars and which exceed \$240 per annum.

(2) On all such salaries there shall be deducted, in respect of the salaries payable in respect of the months of January to June, inclusive, 1936, 4% on the first \$1,000, 8% on the next \$1,500, 12% on the next \$2,500 and 15% on the remaining portion of the salary above \$5,000.

(3) In respect of the month of July, 1936, and of subsequent months, the percentages in sub-section (2) of this section shall be reduced to 3%, 6%, 10% and 12% respectively.

(4) The levy authorised by this section shall not operate so as to reduce the annual salary of any officer below \$240.

Levy to be  
applied to  
net salaries  
after deduc-  
tion of  
Widows' and  
Orphans'  
Pension  
Contribu-  
tions.

Ordinances  
Nos. 15 of  
1908, 13 of  
1928, 9 of  
1929, and  
2 of 1931.

This Ordinance to be  
in force for  
the year  
1936 only  
unless  
otherwise  
provided by  
Ordinance.

Power of  
legislature  
to grant  
exemptions  
by resolu-  
tion.

Saving of  
rights of  
the Crown.  
Cf. Colonial  
Regulations  
20 and 21,  
and H.K.  
General  
Orders 1  
and 2.

**4.** Every levy, whether in respect of a sterling salary or of a dollar salary, shall be applied to the net salary after the deduction of the contributions, if any, payable under the Widows' and Orphans' Pension Ordinance, 1908, and the Ordinances amending the same.

**5.** This Ordinance shall be deemed to have been in force as on and from the 1st January, 1936, and it shall continue in force until the 31st December, 1936, and no longer, unless otherwise provided by Ordinance.

**6.** It shall be lawful for the Legislative Council to exempt either wholly or partially from the operation of sections 2 and 3 of this Ordinance, or from any part thereof, any officer or any class or description of officer. Any such resolution, if so expressed, may be retrospective in operation.

**7.** Nothing in this Ordinance shall be deemed to recognise any rights whatsoever against the Crown or be deemed to imply that the holding of any appointment or the payment of salary constitutes a contract between the Crown and any of its servants or that any public office is held otherwise than during His Majesty's pleasure.

Passed the Legislative Council of Hong Kong this  
22nd day of April, 1936.

D. M. MACDOUGALL,  
Deputy Clerk of Councils.

## 附錄 II

THE HONG KONG GOVERNMENT GAZETTE, JANUARY 8, 1937. 11

**HONG KONG.**

No. 2 of 1937.

I assent.

L. S.

A. CALDECOTT,  
Governor.

8th January, 1937.

An Ordinance to make provision for a temporary percentage levy on the salaries of public officers in the Hong Kong Government Service and to provide for the exchange rate at which sterling salaries, when paid in the Colony, are to be converted.

[8th January, 1937.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof as follows :—

1. This Ordinance may be cited as the Hong Kong Government Service (Levy on Salaries) Ordinance, 1937. Short title.

2.—(1) Subject to the provisions of section 6 and with effect on and from the 1st January, 1937, and in order to reduce expenditure, there shall be a temporary levy, imposed by way of deduction at source, on the salaries of all public officers of the Hong Kong Government Service which are expressed in terms of sterling and which exceed £240 per annum. Levy on Sterling salaries exceeding £240 per annum.

(2) On all such salaries, in respect of the months of January to June inclusive, 1937, there shall be deducted 2% on the first £240, 4% on the next £360, 6% on the next £400, 8% on the next £400, and 10% on the remaining portion of the salary above £1,400 per annum: Provided always that the levy as distinct from the special rate of conversion mentioned in sub-section (5) shall not operate so as to reduce the annual salary of any such officer below £240.

(3) On all such salaries, in respect of the months of July to December, inclusive, 1937, or of any of them, the Legislative Council by resolution may continue, reduce or abandon the percentage deductions specified in sub-section (2).

(4) Widows' and Orphans' Pension Contributions of the said officers under the Widows' and Orphans' Pension Ordinance, 1908, and the Ordinances amending the same, shall be calculated on the full sterling salary and converted into dollars at the prevailing monthly Treasury rate.

## 附錄 II (續)

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(5) After deduction of the levy, if any, and of the Widows' and Orphans' Pension Contribution, if any, or of either, the remainder of the salaries of all public officers of the Hong Kong Government Service which are expressed in terms of sterling, whatever the amount, shall be converted, if paid in the Colony, at the prevailing monthly Treasury rate if such rate exceeds one shilling and three pence to the dollar; but if such rate does not exceed one shilling and three pence to the dollar then it shall be converted at the rate of one shilling and three pence to the dollar or sixteen dollars to the pound sterling: Provided that the salaries of officers absent from the Colony on leave for a period exceeding three months or absent from the Colony on duty for any period shall, if paid in the Colony, be paid at the prevailing monthly Treasury rate.

Levy on dollar salaries exceeding \$240 per annum.

3.—(1) Subject to the provisions of section 6 and with effect on and from the 1st January, 1937, and in order to reduce expenditure there shall be a temporary levy, imposed by way of deduction at source, on the salaries of all public officers in the Hong Kong Government Service which are expressed in terms of dollars and which exceed \$240 per annum.

(2) On all such salaries, in respect of the months of January to June inclusive, there shall be deducted 2% on the first \$1,000, 4% on the next \$1,500, 7% on the next \$2,500, and 9% on the remaining portion of the salary above \$5,000 per annum: Provided always that the levy shall not operate so as to reduce the annual salary of any such officer below \$240.

(3) On all such salaries, in respect of the months of July to December, inclusive, 1937, the Legislative Council by resolution may continue, reduce or abandon the percentage deductions specified in sub-section (2).

Levy to be applied to net salaries after deduction of Widows' and Orphans' Pension Contributions.

4. Every levy, whether in respect of a sterling salary or of a dollar salary, shall be applied to the net salary after the deduction of the contributions, if any, payable under the Widows' and Orphans' Pension Ordinance, 1908, and the Ordinances amending the same.

This Ordinance to apply to salaries for the year 1937 only unless otherwise provided by Ordinance.

5. This Ordinance shall be deemed to have been in force as and from the 1st January, 1937, and it shall continue in force until the 31st December, 1937, and no longer, unless otherwise provided by Ordinance.

Power of legislature to grant exemptions by resolution, and special exemptions.

6.—(1) It shall be lawful for the Legislative Council to exempt either wholly or partially from the operation of sections 2 and 3 of this Ordinance, or any part thereof, any officer or any class or description of officer. Any such resolution, if so expressed, may be retrospective in operation.

(2) The salaries of all public officers in the Hong Kong Government Service who are employed on the construction of the Dam and Reservoir Works at Shing Mun, with the

## 附錄 II (續)

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THE HONG KONG GOVERNMENT GAZETTE, JANUARY 8, 1937.

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exception of those officers who but for the said Works would be employed in some other work in the Hong Kong Government Service, shall be wholly exempted from the operation of sections 2 and 3.

(3) The salary of the Temporary Gymnastic Instructor shall be wholly exempted from the operation of sections 2 and 3 with respect to the present holder of the office.

7. Nothing in this Ordinance shall be deemed to recognise any rights whatsoever against the Crown or be deemed to imply that the holding of any appointment or the payment of salary constitutes a contract between the Crown and any of its servants or that any public office is held otherwise than during His Majesty's pleasure.

Saving of rights of Crown. *c.f.* Colonial Regulations 20 and 21 and H.K. General Orders 1 and 2.

8. The Hong Kong Government Service (Levy on Salaries) Ordinance, 1936, is repealed.

Repeal of Ordinance No. 17 of 1936.

Passed the Legislative Council of Hong Kong, this 6th day of January, 1937.

T. MEGARRY,  
*Deputy Clerk of Councils.*

## 附錄 III

## MOTIONS.

**THE COLONIAL TREASURER.**—Your Excellency,—The Levy on Salaries Ordinance, No. 2 of 1937, provides that in respect of the months of July to December inclusive, 1937, or of any of them, this Council may by resolution continue, reduce or abandon the percentage deductions specified in the Ordinance which have been in force since 1st January this year.

As Honourable Members are aware the levy on salaries of all Government officers was originally imposed on 1st January, 1936. The reasons for it and the savings effected by it last year are fully set out in paragraph 22 of the Report on the Finances for the Colony for the year 1936 which is now in your hands.

At the time of framing the Estimates for 1937 the financial outlook was still obscure and it was found necessary to budget for a deficit of nearly 3½ million dollars. It was, therefore, decided with great reluctance, which was shared by the Secretary of State, that the levy should be continued at least for another six months, but in a slightly modified form, estimated to produce a saving of about \$450,000 per annum.

The financial position has considerably improved. At the end of the 24th week, that is nearly half way through the year, revenue has exceeded the proportionate fraction of the year's estimate by \$1,232,870, and is \$1,334,996 more than the revenue collected in the same period last year. Revenue is higher than it has been since the year 1933 and I see no reason to expect that this higher level will not be maintained. Even if the total Expenditure is not less than the Estimate, and it frequently is, I do not expect that a serious deficit will emerge at the end of this year or that our balance of assets over liabilities will be greatly reduced.

The modified levy is now, as I have indicated, a comparatively unimportant factor in the Colony's expenditure and its continuance is felt to be a hindrance to the recruitment of new officers and a bad advertisement of the Colony's financial standing.

Further so long as the levy continues it is not easy to justify any policy of expansion in public works, and such expansion is becoming urgently necessary.

It is not proposed to alter at present the special conversion rate for sterling salaries of \$16=£1 as provided in section 2(5) of the Ordinance which represents a saving at the present exchange rate of the dollar of about \$60,000 a year.

I now move the following resolution:—

Resolved pursuant to sections 2 (3) and 3 (3) of the Hong Kong Government Service (Levy on Salaries) Ordinance, 1937, that the percentage deductions specified in sections 2 (2) and 3 (2) of the said Ordinance be abandoned in respect of the months of July to December, inclusive, 1937.

**THE COLONIAL SECRETARY** seconded, and the motion was agreed to.