Response to matters raised by LegCo Members at Constitutional Affairs Panel Meeting on 17 March 2003

The Administration's response to the matters raised by Members at the meeting of the Constitutional Affairs Panel held on 17 March 2003 is set out below.

(a) Written Reports submitted by FS to CE

- 2. The Chief Executive (CE) has agreed to make public the two written reports submitted by the Financial Secretary (FS) on 10 and 13 March respectively. However, as the Secretary for Constitutional Affairs explained at the Panel meeting on 17 March, the two Budget Strategy Group (BSG) papers attached to the report of 10 March contain highly sensitive information and will not be disclosed.
- 3. Apart from considering the two written reports, before coming to his conclusion, CE also took into account the information in the chronology of events submitted to Members by FS at the Panel meeting on 17 March. Furthermore, CE had sought legal advice from the Department of Justice.
- 4. Copies of the two written reports, without the BSG papers, are at Annex A.

(b) <u>Declaration of Interest made in ExCo</u>

(c) ExCo Meetings on 5 and 11 March

5. On 18 March, we issued one press statement and the government spokesman issued a reply in response to media enquiries regarding the declaration of interest in the Executive Council (ExCo) relating to the increase of First Registration Tax for private cars. Copies of the two documents are at Annex B. These documents were put to the Legislative Council Secretariat on 18 and 19 March. We have nothing to add regarding the ExCo meetings on 5 and 11 March.

- (d) Appointment of Independent Investigation Committee
- (e) Referral to Department of Justice
- (f) CE's Conclusion on the Incident
- 6. Before reaching his conclusion, CE had taken legal advice and considered the relevant information and the circumstances of the case in full. The conclusion was set out in his letter of 15 March to FS. In light of public concern, CE decided to make public the letter. CE has given careful consideration to the request for the appointment of an independent committee to inquire into the matter, but has decided, in all the circumstances, not to appoint either a statutory or non-statutory committee.

Chief Executive's Office 21 March 2003

L/M

CE

Perceived Conflict of Interest in My Purchase of a Car

There has been considerable public concern about the perceived conflict of interest in my purchase of a car in January. I am providing below my account of the related events to enable you to consider any necessary follow up action.

- 2. I am setting out at the Annex a chronology of events relating to consideration of the proposed increase of Vehicle First Registration Tax (FRT) by the Budget Strategy Group (BSG) and my purchase of a car.
- 3. I should emphasise that I have no intention whatsoever to lessen my tax liability through making the purchase shortly before an announced increase in FRT. Indeed I had not associated my purchase of a car to an increase in FRT until questions were raised by the media on 8 March 2003. The timing of my purchase was dictated solely by the need to have the car ready before my wife gave birth to a baby, expected to be in late February / early March. In hindsight, the sequence of events was indeed very undesirable and the public quite rightly raised questions about a potential conflict of interest.
- 4. As I said during the press interview on 9 March 2003, I accept that I should have taken precaution to avoid any perceived conflict of interest, and I should not have bought a car at that juncture. To show that I bought a car out of practical needs rather than a wish to lessen my tax liability, I also said that I would donate to a charity a sum of \$100,000, being double the difference in the retail price of the car I bought before and after the FRT was revised.
- 5. I would also like to clarify two other points which could lead to further misunderstanding.

L/M (cont'd)

- 6. First, I mentioned in the press interview on 9 March 2003 that we decided to adjust the FRT in February this year as a matter of fact. But on reflection, I should also have said that the possibility of an increase in FRT was mooted at the early stage of the preparation the Budget for 2003-04 as a follow up to a review of this tax embarked on two years ago. The subject was first discussed with me at BSG in detail on 31 October 2002, though the final decision was made later in February 2003. I have never had the intention of defending myself using the timing argument, and I fully accept that I should have taken steps to avoid a perceived conflict of interest regardless of the sequence of events.
 - Second, it came to my attention after the press interview on 9 March 2003 that while the difference in the retail price of the car I bought before and after the tax adjustment was about \$50,000, the increase in tax payable in respect of the car was higher at about \$190,000. Although the cost one would have saved through buying the car before the FRT was revised remains to be about \$50,000, I have decided to increase my donation to the Community Chest to double the increase in tax payable, i.e. \$380,000, in order to avoid any suggestion that I was seeking to use a lower figure to lessen my responsibility.
 - 8. I have endeavoured to ensure the accuracy and completeness of this report. But as this is compiled within a very short timeframe, I may need to supplement further information later.
 - 9. I will be happy to answer any questions you may have, and take whatever follow up action you consider appropriate.

(Antony Leung)

FS

10.3.2003

Date	Event
31.10.2002	BSG considered paper BSG 9/2002-03 recommending some changes to the FRT tax regime and tax rates. The meeting agreed in principle to the recommendations, which would be subject to further review closer to the Budget Day. (Copy of the BSG paper is at Enclosure 1.)
End December 2002	Having regard to the fact that the two cars owned by me at that time (a Porsche coupe and a Toyota jeep) were not suitable for carrying my new baby, I decided to buy a new saloon car before the expected delivery date of my wife.
18.1.2003	I placed order with Crown Motor for a Lexus LS430 saloon car. In order to ensure delivery of the car before the expected delivery date of my wife, I decided to take the in-stock 2002 model instead of wait for the new 2003 model.
23.1.2003	The car was registered by Crown Motor on my behalf.
25.1.2003	The car was delivered to me by Crown Motor.
11.2.2003	47/2002-03, and agreed to adopt a new regime and new tax rates higher than those contained in the early BSG paper. (Copy of the BSG paper at Enclosure 2.)
5.3.2003	I announced the proposed revision to FRT in my Budget Speech. On the recommendation of FSTB, ExCo also enacted a Public Revenue Protection Order to bring into immediate effect the new tax regime and tax rates for FRT.

Date	Event
8.3.2003	My Press Secretary received press enquiry about the perceived conflict of interest in my purchase of the car prior to my announcement of a tax increase. I told my Press Secretary to confirm that the car was purchased and it was to fulfill a practical need. After checking with Crown Motor, I also told my Press Secretary that the difference in retail price of the car I bought before and after the tax increase was about \$50,000.
9.3.2003	Following an article in Apple Daily (at Enclosure 3), there was intense media interest on the matter. I did a media interview at about 11:30am to clarify the matter and to indicate my intention to make a donation of \$100,000 to a charity. (A copy of the transcript for my press interview is at Enclosure 4.)

財爺風流 市民拉



正當中產車主及車行為財政司司長梁 结松大加汽車首次登記稅而叫苦連天之 ※,據本報發悉,財政司司長原來早在今 .年一月,就以照料當時尚未出生的女兒為 理由, 購入價值七十多萬豪華房車, 令他 避過加稅。節省最少五萬元。立法會議員 及學者批評阿松有利益衝突之嫌,市民會 覺得梁錦松借內幕消息「慳錢」 結果變 · 成「你就風流,市民就折堕」」

記者: 莫到弦

【本報訊】 黨錦松在上周三公布財政預算案中。 提出取消汽車設備及分銷商保證豁免、以及擴關私家 車模階檔度、引入邊際預制、令到貨價車徵税率大幅 上升,有草主被迅塑時「捷定」, 更有車行立刻將分 行結業。不過本報目前接到投訴:指不斷公開要社會 各階層為財赤「共同承攤」的財政問司長、卻第一個 做「连兵」,在加税前以私人名義購入一輛凌志。向公眾交代。 18430 頂級豪羅居軍。

議員:應向市民交代

字報記者就實事一事法國則政司司長新聞秘書錄 志源要求澄清。他先問記者為何要查問司長私事。當 逊锦松在今年一月初的確以個人名義購入了一桶凌志 1.S430 (U門馬車;二·買車原因是梁錦松目前擁有的 -- 補保時捷及四報告普車不能安裝嬰兒座位,有需要 另資一部房軍供新生女兒用;三、承總剛公布預算案 滿〔火上加油」。

中有加首次登記税措施、當日出車價是七十九萬、加 税後車價變成八十四萬,差價為五萬元左右。

職工盟立法會議員李卓人批評。問題並非出在差 價多少,而是緊錦松身為財政司司長。他對加稅項目 有决定權,可是卻完全不避嫌地在加税前買車。明顯 有利益衝突:「市民會覺得佢做內幕交易,用自己內 幕消息『搵着數』,你(財政司司長)就風流,市民 就折魔!」而且當時他的女兒尚未出世,就算選一、 兩個月才買車也不怕,亦可避免瓜田亭下,而且五萬 元差不多等於一個綜撥家庭半年開支,聚錦松駕向公 翠交代。

立法會議員襲文光批評,若鄞件屬實。令人終日 驚,預算案公佈大幅增加汽車税,財政司司長梁錦松 作為預算案的負責人,竟然在預算案公佈前的敏感時 信買重,他必須向公眾作出合理解釋,否則令人質疑 他的誠信。科技大學社會科學部助理馬嶽認為梁難避 免被指有利益衝突之嫌,一般市民肯定覺得有問題。 因為他完全知道預算案內容,馬撒認為梁錦松肯定要

被指政治敏感度不足

—名曾在庫務局工作過的前任官員也認為,築的 做法實廢不智。他說雖然公務負寶車不用申報:但梁 **缩松作為財政司司長,在一月時已大概已知道要加首** 記者解釋收到投訴後,他就作出三項叵應:一、承認 次登記稅,為免被質疑利益衝突及引起政治風波、實 不應在公布預算案前買車,以往他們處理道些利益衝 突問題會相當小心,今次梁錦松不懂避嫌,顯示他政 治敏感度不足,他操心今次事件會令公眾對政府的不



【本報訊】財政司司長 梁錦松日前一句「有咁耐風 流,有咁耐折墮」引起軒然 風波後,他昨早出席電台節 自時,為有捌言論辯解,強 調自己是「番曲仔」, 詞不 達意,當時說話所指的,是 當年泡沫經濟及被炒高的樓 市。有學者及立法會議員認 為,梁錦松解釋牽強,而且 事後「補鑊」, 難消香港人 心頭之氣。

市民質疑理財不力

梁锦松昨早出席商台節 目《政經星期六》,為日前 所説「有咁耐風流,有咁耐 刻。」 折瞪!一語辯解,他說: [可能係番書仔, 英文有一 句: What goes up, must come down (有升必有降), 如果盲譯就係上咗去嘅嘢食 話節目,可能用咗一個唔係 **继好嘅繙譯:有咁耐風流有** 咁耐折随, 常時我係指樓價。 同泡沫經濟, 呢一句好容易 仰人捻錯咗, 其實係用得唔 暖。

表示,若二〇〇六/〇七年 中產控訴大脏行,協助中產 度後不用再做預算案便「謝」人士表達不滿。自由黨主席 天潮地」,他也解釋是詞不 田北俊昨日出席有線電視紡 達意所累:「真係唔好意」問時批評,加税與政府刺激 思,又係詞不達意,所以我 經濟措施背道而馳。

餘可能需要去學吓點樣去修 辭,點講嘢至得。我意思係 到第三届特區政府經濟調整 已經轉好,財政穩健,到時 希望可以交到好成績界下一 届政府,市民亦都會開我哋 少啲,咁我梗係謝天謝

雖然梁錦松一再為預算 零加税令市民不快致歉,但 **缴是有市民致忙該節目**,批 評財政預算案加重市民負 揽,其中黎小姐説:「政府 財赤就加税,令人感覺將來. 唔夠錢又再加,咁係咪政府 理财不力造成?」。

港大政治公共行政學系 副教授盧兆與說:「佢雖然 盡力澄清佢嘅言論,但市民 已先入為主, 補鍍係於事無 補,尤其係經濟唔好,市民 嘅代入感強,印象特別深

「高官冇政治誠信」

理工大學應用社會科學 系助理教授鍾劍華説:「佢 都係侷住要補雙,但點診有 跌番落嚟,但因為要做廣東 人知,而且『謝天謝地』嘅 解釋好牽強。」立法會議員 陳偉業説:「市民當日聽到 佢讚乜,噉家扭曲嚟請,佢 講咗唔認冇法啦!可見啲髙 官有政治誠信。」

民主黨主席楊森表示。 至於他目前於立法會上 正計劃在本月二十三日發起



Mark Levinson 高級

Gn 確控防盜門鎖

凌志汽車網頁及《蘋果》資料室



其實曾陸權任財政司司長時 也曾在英國質平治垭回港,累庫 **房少收税款之餘,他卻省回近二** 十六萬車價,雖然他的做法遭外 界批評他有意避税,也不符合財 政司司長身份,但由於一切完全 合法,也不涉利益衝突,事件最 終也不了了之。

購水貨平治省 26 萬元

曾蔭權在二〇〇〇年在英國 購入一部全新平治 S320L豪華房 車,由於該車在英國已經「出牌 落地],結果以 「二手車」名義入 口,入口税也較新車低很多。當

時申價折合進幣僅五十四萬元,再繳付最高百分之六十首次登 **祀税約二十八萬元,即總共只付出約八十二萬元,較當時該**車 的「行貨」價一〇八萬元,足足省回二十六萬元。

事後曾蔭權解釋,他原打算駕這部車與兒子從英國到歐 洲遊覽,後因行程取消,他在倫敦收車後,就立即把車運返 **池。雖然與論批評他做法不符財政司司長身份,但由於現行法** 例完全容許他遺樣做,所以他堅決否認避税,事件也不了了 之。

新聞公報

🕝 寄給朋友|政府主網頁

財政司司長答問全文

以下爲財政司司長梁錦松今日(三月九日)與新聞界的答問 全文(只有中文):

財政司司長:我想談談我買車的事,我是在年初買了一部車,是凌志LS430型號,二〇〇二年的款式,向總代理購買,並在一月二十三日登記及使用。我買車是因爲有實際的需要,爲了接載嬰兒及家人出入之用。我相信大家都會明白作爲準家長是會在嬰兒出生前準備一切。我想指出在二月時我們才作出決定調整汽車首次登記稅。根據代理提供的價錢,我買的汽車型號在二〇〇三年的型號款式在稅制調整後的價錢比之前的價錢相差了五萬元。事後看來我當時是應該避嫌,不應在稅項可能調整之前買車,但我的確有這實際需要,買車完全不是爲了避稅,爲了表白此點,我將會把稅制調整後的車價差額的兩倍,即十萬元,捐給一個慈善機構。

記者:・・・・

財政司司長:這亦不是,我想這是証明我的誠意。

記者:會不會覺得自己在政治方面不敏感?

財政司司長:事後看來我當時是應該要避嫌,不要在當時買車, 不過正如我所說,當然是想在嬰兒出生前準備一切,加上近排要 應付財政預算沒有時間應付這些問題。

記者:・・・・

財政司司長:事後看來我當時是應該要避嫌,暫不買那車。

完

二〇〇三年三月九日(星期日)



L/M

CE

Perceived Conflict of Interest in My Purchase of a Car

Further to my L/M of 10 March 2003, I have examined my records in more detail. On several occasions in the past few days, I updated you verbally on my findings. For the record, I would like to provide you with a further written report to set out the more pertinent supplementary information.

- 2. As I explained to you, I contemplated buying a new car in end December 2002 in preparation for the arrival of my new baby. I visited a few showrooms in January 2003 and tried to buy a suitable car. My plan was to have the car delivered before the expected delivery date of my wife on 26 February 2003, and before the workload relating to preparation of the Budget continued to increase as we entered February 2003. After making some enquiries and test drives, I decided to buy a Lexus LS 430 year 2002 model on 18 January 2003.
 - 3. I enclose at the Annex for your reference the Order Form, Invoice and Vehicle Registration Document in respect of the car I bought.
 - 4. I take this opportunity to highlight three issues.
 - 5. The first issue relates to the total price I paid for the car. As can be seen from the Annex, I paid \$702,204 in total, made up of \$678,000 for the net price, inclusive of the Vehicle First Registration Tax (FRT) of \$229,620 but after a \$50,000 discount, and licence and related fees and insurance premium amounting to \$24,204.
 - 6. After I became aware of the question from the media about my car purchase on 8 March 2003, I phoned up Crown Motors for the information on the difference in the price of my car before and after the FRT revision. Since the car I had bought was a 2002 model and it had already been sold out, Crown Motors gave me the prices of the 2003

L/M (cont'd)

model for reference. According to them, the listed price of the 2003 model was about \$790,000 before the revision of FRT and about \$840,000 thereafter. The difference was roughly \$50,000.

- 7. As I was unable to obtain data in respect of the 2002 model, I told the press in my media interview on 9 March 2003 that my car was a 2002 model, but the difference in listed price of a 2003 model was about \$50,000. Some people have deduced using the latest listed price of a 2003 model that I paid \$790,000 for my car, as against the actual sum of \$678,000. This is not correct because what I bought was an older model with less sophisticated equipment. The listed price of the 2002 model was about \$62,000 lower than the 2003 model before the FRT revision.
- 8. The second one concerns the discount I got from Crown Motors. The listed price of the car I bought, i.e. Lexus LS430 year 2002 model, was \$728,000. My wife and I first visited the showroom of Crown Motors on 5 January 2003. We were focusing on the model that we first liked, a Lexus ES300, which was readily available in stock. But a salesman told me that the LS430 year 2002 model was coming to stock end and they were doing a clearance sale. The actual sales price could be lower than the one listed. I just took note at that juncture. Thereafter, I discussed with my wife and decided to test drive the ES300. I phoned up Crown Motors two days later and arranged a test drive on 11 January 2003.

9. After the test drive on 11 January 2003, I was not satisfied with the performance of the ES300. Subsequently I made another appointment to test drive the LS430 year 2002 model on 18 January 2003. I did not go for the 2003 model because it would not be available before the expected delivery date of my wife. After the test drive, I decided to buy this model. I recalled that this model was on clearance sale and asked the salesman about the price after discount. The salesman said he would check and revert. He called me later and said that he had checked with his supervisor, and that the company was offering a discount of

L/M (cont'd)

\$50,000. I confirmed acceptance. I signed an Order Form and paid a deposit of HK\$80,000 by cheque on 20 January 2003.

- Group (BSG). The BSG meeting referred to in para. 5 of the February 2003 paper BSG 47/2002-03 I submitted to you was held on 14 January 2003 (the date 16 January as shown in Annex A to the paper should be a typo). At that meeting, BSG reviewed a list of 18 revenue measures/options, and agreed to review several items including the FRT revision. However, I did not recall this discussion until 11 March 2003 when I went through our file records with my office in greater detail. Therefore, this discussion was not reflected in the chronology of events I submitted to you on 10 March 2003, but it was reported to you verbally on 11 March 2003.
 - 11. I had wanted to clarify in public the above points, as well as some of those points I flagged up in my earlier L/M to you dated 10 March 2003. However, the press was overwhelmed by different estimates and speculations in the past few days. In order not to cause additional confusion, I have decided against releasing further information in a piecemeal manner. Instead, I am compiling a fuller account of what happened for presentation to the LegCo Constitutional Affairs Panel and the public on 17 March 2003. I will also provide you with a copy of this fuller account when ready.
 - 12. As before, I will be happy to answer any questions you may have, and take whatever follow up action you consider appropriate.

(Antony Leung)

FS

13.3.2003

LETTE DIVISION

MEAD OFFICE: Crown Motors Ltd. TUF Chicorp Carees. 13 Wirdshop Road, North Point, Hong Kong. Tell (852) 2862 2004 Face (852) 2817 1060

MEAD OFFICE: Crown Motors Ltd. TUF Chicorp Carees. 13 Wirdshop Road, North Point, Tell (852) 2517 8000 Face (852) 2507 2654

24.25 OFFICE: Shook Bill, Giff All Carlin, 151 Chicorolai Road, North Road, Tell (852) 2517 8000 Face (852) 2517 1060

MORTH POINT SERVICES CENTRE: BLOOK B. L.C. Off, Summer Emails, 2-8 Walton Road, North Point, North Road, Tell (862) 2817 0718 Face (862) 2417 1108

TELLEN WALK SERVICES CENTRE: OVT, Summer Summer, 38 Sive Toul Road, Turan Walk, North Point, 1000 2417 0718 Face (882) 2417 1108



INVOICE

Iens Versiei St National Mittal Centre

151 Garester Rd Wertei EK

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DG KW CENE SHOWN HILL RO NG KONG

CROWN MOTORS LTD.

North Point, Hong Kong Tel: (252) 2582 2225 Fex: (852) 2817 1050

是三三萬有限公司 22/F., Citicom Camre.

18 Whitseld Road.

Invoice No : 50141086

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E. & O. E.

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Payable by Indifor

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N.: This invoice is not valle for use as a receipt under any circumstances. The Company's Official Receipt will be given upon payment of this account. 此發展不得修改兩馬,食石型数徵公司是簽述的农民為總額發達意為要。 All encours must be pressed and made payable to Crown Motors List. 游给支票与本注重人当基层汽车可观公司。

Balance Psyable

622,204,00

CHIMITED NOTORS LIMITED

Sales Control Manager

10. Car Phone 汽车宣告

Remarks 備造:



Company

Government of the Hong Kong Special A Vehicle Registration Documen Registration Mark 直籍的抵押 DETAILS OF VEHICLE 出麻年份 Year of Manufacture 2002 PRIVATE CAR 原產型又 JAPAN Constry of Origin 既名 LEXUS-医位限额 [司提除外]... Mal Seating Capacity (Excluding driver) L/D/ U/D 型號 UCF30RAEAGKWMR 企位限額(任限巴士) Model Standing Passenger Capacity (Buses only) L/D 尼兹號码/重易眾別領導 Cressis No. / VI. No. 古次亞紀日期 23/01/2003 Date of First Registration 引至豪华 Engue No. 百次登记听的互联欢记 BRAND NEW VEH First Registration Vehicle Status 产缸容量 (PETROL) Cylinder Capacity 百次登记時的歷史為直 \$382700.00/ First Registration Taxable Value 颜色. SILVER Colour \$229620.00 First Registration Tax Paid 医及反正 SALOON Body Type \$65680.-00 Value of Tax-exempt A 類型唇被系统. Type Approval No. 免税保養未循期部份的俱宜。 Value of Unexpired Portion of Tax-scape Warranty SE **車局型**数 Longth 1980年6月15日以來之前任東三建日 Dimensions of Venicles Number of Previous Owners since 15.6.1980 饭屋: 登记马斯主 9期 Width: 23/01/2003 Date registered as Owner 高圧. Haight 牌纸条件/ 許可查斯思國 Conditions of Licence Permitted Gross Vehicle Weight 最高許可原軸型量 Maximum ermitted Axle Toures Weights 許可且全式落幕為至 Tonnes REMARKS Permitted Gross Combined Weight 公噸 許可行萃稿載重量 Tounes Parmined Luggige Comparament Weight 受记五三的细距 DETAILS OF REGISTERED OWNER 登記車主簽署 身分表明文件號吗 Signature of Registered Owner Identity Document No. 登定室室的会名 Fuil Name of Registered Owner LEUNG, KAM CHUNG (SUNG HO) を出る 期 for Connuissioner in 24/01/2003 Date of Issue: 322-0019 Transaction: T.D. 26 (Rev. 99)

CE's Office Statement

The spokesman for the Chief Executive's Office issued the following statement today (March 18):

"The Secretary for Health, Welfare and Food declared at the Executive Council meeting on March 5 that he had ordered a private car. At the time the car had not yet been registered.

"At the Executive Council meeting on March 11, no Members proposed that the minutes of the meeting on March 5 be amended. However, a Member raised the question as to whether it was necessary for the Secretary for Health, Welfare and Food to declare his order of a private car. After discussions, the Chief Executive agreed that as the car had not yet been registered, it was appropriate for him to declare."

End/Tuesday, March 18, 2003

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In response to media enquiries about Executive Council Members' declaration of interest, a Government spokesman said tonight (March 18) that the Chief Executive, Mr Tung Chee Hwa, had already concluded that it was grossly negligent of the Financial Secretary, Mr Antony Leung, not to have declared according to the Code for Principal Officials under the Accountability System.

"Apart from the Secretary for Health, Welfare and Food, Dr E K Yeoh, no other Members declared at the Executive Council meeting on March 5 as the new cars bought by other Members had already been registered. The Executive Council's decision would not have any effect on them," the spokesman said.

End/Tuesday, March 18, 2003

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