

INLAND REVENUE (AMENDMENT) BILL 2000

COMMITTEE STAGE

Amendments to be moved by the Secretary for
Financial Services and the Treasury

Clause

Amendment Proposed

2

- (a) In subclause (1), by deleting "Section" and substituting "Subject to subsection (4), section".
- (b) In subclause (3), by deleting "2001/02" and substituting "2004/05".

(c) By adding -

"(4) Section 4 (in so far as it relates to section 12(6)(c)(iii) and (f) of the Inland Revenue Ordinance (Cap. 112)) applies in relation to the year of assessment 2004/05 and to all subsequent years of assessment.

(5) Section 20A -

- (a) subject to paragraph (b), applies in relation to the year of assessment 2004/05 and to all subsequent years of assessment;
- (b) in so far as it relates to item 17 of Schedule 13 to the Inland Revenue Ordinance (Cap. 112), applies in relation to the year

ALL PASSED

of assessment in which section 5(1)(e) of the Legal Practitioners (Amendment) Ordinance 1998 (27 of 1998) comes into operation and to all subsequent years of assessment."

4 In the proposed section 12(6) -

(a) by deleting paragraph (b)(ii) and substituting -

"(ii) fees in respect of an examination set by an education provider or a trade, professional or business association, and undertaken by the taxpayer to gain or maintain qualifications for use in any employment,";

(b) in paragraph (c) -

(i) in subparagraph (i), by deleting "or";

(ii) in subparagraph (ii), by deleting "for its members;" and substituting "; or";

(iii) by adding -

"(iii) a training or development course accredited or recognized by an

ALL PASSED

institution specified in
Schedule 13;"

(c) in paragraph (e), by deleting the full stop
and substituting a semicolon;

(d) by adding -

"(f) the Secretary for Financial Services
and the Treasury may by order amend
Schedule 13."

6 By deleting the clause and substituting -

"6. Ascertainment of chargeable profits

Section 16 is amended -

(a) in subsection (1)(a) -

(i) by repealing "the conditions set out in
subsection (2) are satisfied" and
substituting "the condition for the
application of this paragraph is
satisfied under subsection (2), and
subject to subsections (2A), (2B) and
(2C)";

(ii) by repealing "upon" and substituting
"on";

(b) in subsection (2) -

(i) by repealing "conditions referred to in
subsection (1)(a) are that -" and
substituting "condition for the
application of subsection (1)(a) is
satisfied if -";

ALL PASSED

(ii) by repealing paragraphs (d), (e) and (f) and substituting -

"(d) the money has been borrowed from a financial institution or an overseas financial institution;

(e) the money has been borrowed wholly and exclusively to finance -

(i) capital expenditure on the provision of machinery or plant incurred by the borrower, where such expenditure qualifies for an allowance under Part VI; or

(ii) the purchase of trading stock by the borrower, where the trading stock purchased is used by the borrower in the production of profits chargeable to tax under this Part,

and -

(iii) the lender is not an associate of the borrower; and

(iv) where the lender is a

ALL PASSED

trustee of a trust estate
or a corporation
controlled by such a
trustee, neither the
trustee nor the
corporation nor any
beneficiary under the
trust is the borrower or
an associate of the
borrower; or

(f) the borrower is a corporation
and the deduction claimed is in
respect of interest payable by
it -

(i) on debentures listed on a
stock exchange in Hong
Kong or on any other stock
exchange recognized by the
Commissioner for the
purposes of this
subparagraph;

(ii) on instruments (other than
debentures described in
subparagraph (i)) -

(A) issued bona fide and
in the course of
carrying on business
and marketed in Hong

ALL PASSED

Kong or in a major financial centre outside Hong Kong recognized by the Commissioner for the purposes of this sub-paragraph; or

- (B) issued pursuant to any agreement or arrangements, where the issue of an advertisement, invitation or document in respect of the agreement or arrangements has been authorized by the Securities and Futures Commission under section 105 of the Securities and Futures Ordinance (Cap. 571), and the advertisement, invitation or document has been issued to the public; or

ALL PASSED

(iii) on money borrowed from an associated corporation of the borrower, where the money borrowed in the hands of the associated corporation arises entirely from the proceeds of an issue by the associated corporation of debentures described in subparagraph (i) or of instruments described in subparagraph (ii), in an amount not exceeding the interest payable by the associated corporation to the holders of such debentures or instruments.”;

(c) by adding -

“(2A) Where -

- (a) the condition for the application of subsection (1)(a) is satisfied under subsection (2)(c), (d) or (e);
- (b) at any time during the basis period of the borrower for the year of assessment concerned,

ALL PASSED

the payment of any sum payable by way of principal or interest in respect of the money borrowed is secured or guaranteed, whether wholly or in part and whether directly or indirectly, by a deposit or loan made by the borrower or an associate of the borrower with or to -

- (i) the lender or an associate of the lender;
 - (ii) a financial institution or an associate of a financial institution; or
 - (iii) an overseas financial institution or an associate of an overseas financial institution; and
- (c) any sum payable by way of interest on the deposit or loan is not chargeable to tax under this Ordinance,

the amount of the deduction which, but for this subsection and subsections (2B) and (2C), would have been allowed under subsection (1) (a) for the year of assessment concerned in respect of sums payable by the borrower by way

ALL PASSED

of interest on the money borrowed shall be reduced, having regard to the sum payable by way of interest on the deposit or loan, by an amount calculated on such basis as is most reasonable and appropriate in the circumstances of the case.

(2B) Where -

- (a) the condition for the application of subsection (1)(a) is satisfied under subsection (2)(c), (d) or (e); and
- (b) at any time during the basis period of the borrower for the year of assessment concerned, arrangements are in place, whether between the borrower and the lender or otherwise, whereby any sum payable by way of interest on the money borrowed or on any part of the money borrowed is payable, whether directly or through any interposed person, to the borrower or to a person (other than the lender) who is connected with the borrower and in either case the borrower or the person, as the case may be,

ALL PASSED

is not an excepted person as defined in subsection (2E) (c), the amount of the deduction which, but for this subsection and subsections (2A) and (2C), would have been allowed under subsection (1) (a) for the year of assessment concerned in respect of sums payable by the borrower by way of interest on the money borrowed or on the relevant part of the money borrowed, as the case may be, shall be reduced by an amount calculated in accordance with the following formula -

$$\frac{A}{B} \times C$$

where: A means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of which the principal in respect of the money borrowed or in respect of the relevant part of the money borrowed, as the case may be, is outstanding and the arrangements are in place;

B means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of

ALL PASSED

which the principal in respect of the money borrowed or in respect of the relevant part of the money borrowed, as the case may be, is outstanding; and

C means the total amount of sums payable by the borrower by way of interest on the money borrowed or on the relevant part of the money borrowed, as the case may be, which, but for this subsection and subsections (2A) and (2C), would have been deductible under subsection (1)(a) for the year of assessment concerned.

(2C) Subject to subsection (2G), where -

(a) the condition for the application of subsection (1)(a) is satisfied under subsection (2)(f); and

(b) at any time during the basis period of the borrower for the year of assessment concerned, arrangements are in place, whether between the borrower and the holders of the debentures or instruments concerned or otherwise, whereby

ALL PASSED

any sum payable by way of interest on the debentures or instruments concerned or on any interest in the debentures or instruments concerned is payable, whether directly or through any interposed person, to the borrower or to a person who is connected with the borrower and in either case the borrower or the person, as the case may be, is not an excepted person as defined in subsection (2F) (c),

the amount of the deduction which, but for this subsection and subsections (2A) and (2B), would have been allowed under subsection (1) (a) for the year of assessment concerned in respect of -

- (c) (where the condition for the application of subsection (1) (a) is satisfied under subsection (2) (f) (i) or (ii)) the sum payable by the borrower by way of interest on the debentures or instruments concerned or on the relevant interest in the debentures or instruments

ALL PASSED

concerned, as the case may be;

or

- (d) (where the condition for the application of subsection (1)(a) is satisfied under subsection (2)(f)(iii)) the sum payable by the borrower by way of interest on money borrowed from the associated corporation, being money arising entirely from the proceeds of the issue of the debentures or instruments concerned or of the relevant interest in the debentures or instruments concerned, as the case may be,

shall be reduced by an amount calculated in accordance with the following formula -

$$\frac{X}{Y} \times Z$$

where: X means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of which the principal in respect of the debentures or instruments concerned or in respect of the relevant interest in the debentures

ALL PASSED

or instruments concerned, as the case may be, is outstanding and the arrangements are in place;

Y means the total number of days during the basis period of the borrower for the year of assessment concerned, at the end of each of which the principal in respect of the debentures or instruments concerned or in respect of the relevant interest in the debentures or instruments concerned, as the case may be, is outstanding; and

Z means the total amount of sums referred to in paragraph (c) or (d), as the case may be, which, but for this subsection and subsections (2A) and (2B), would have been deductible under subsection (1)(a) for the year of assessment concerned.

(2D) For the purposes of subsection (2A), if a deposit or loan is made by a trustee of a trust estate or a corporation controlled by such a trustee, the deposit or loan shall be deemed to have been made by each of the trustee, the corporation and the beneficiary under the trust.

(2E) For the purposes of subsection

ALL PASSED

(2B) -

(a) any reference in that subsection to any sum payable by way of interest on the money borrowed or on any part of the money borrowed, however described, shall be construed as including a reference to any sum payable by way of principal or interest in respect of any other loan, where the payment of such sum is -

(i) secured or guaranteed, whether wholly or in part and whether directly or indirectly, by any sum payable by way of principal or interest in respect of the money borrowed or in respect of any part of the money borrowed; or

(ii) conditional, whether wholly or in part and whether directly or indirectly, on the payment of any sum payable by way of principal or interest

ALL PASSED

in respect of the money
borrowed or in respect of
any part of the money
borrowed;

(b) if any sum payable by way of
interest on the money borrowed
or on any part of the money
borrowed, as construed in
accordance with paragraph (a),
is payable, whether directly or
through any interposed person,
to a trustee of a trust estate
or a corporation controlled by
such a trustee, such sum shall
be deemed to be so payable to
each of the trustee, the
corporation and the beneficiary
under the trust; and

(c) "excepted person" (除外人士)

means -

(i) a person who is chargeable
to tax under this
Ordinance in respect of
any sum payable by way of
interest on the money
borrowed or on any part of
the money borrowed, as

ALL PASSED

construed in accordance
with paragraph (a);

(ii) in the case of a person
(other than the lender)
who is connected with the
borrower -

(A) a person who is
entitled to any sum
referred to in
subparagraph (i) in
the capacity of -

(I) a person acting
as a trustee of
a trust estate
or holding
property
belonging to
others pursuant
to the terms of
a contract,
where the person
is not
beneficially
entitled to the
sum in question;

(II) a beneficiary of
a unit trust to
which section

ALL PASSED

26A(1A) (a) (i) or
(ii) applies,
where the sum in
question is
payable to a
trustee of the
unit trust in
respect of a
specified
investment
scheme referred
to in section
26A(1A) (b); or

(III) a member of a
retirement scheme
which is either a
recognized
retirement scheme
or a substantially
similar retirement
scheme
established
outside Hong Kong,
where the
Commissioner is
satisfied that the
latter scheme
complies with the

ALL PASSED

requirements of a
supervisory
authority within
an acceptable
regulatory regime;

(B) a public body;

(C) a body corporate,
where the Government
owns beneficially
more than half in
nominal value of the
issued share capital
of that body
corporate for the
time being; or

(D) a financial
institution or an
overseas financial
institution.

(2F) For the purposes of subsection

(2C) -

(a) any reference in that
subsection to any sum payable
by way of interest on the
debentures or instruments
concerned or on any interest in
the debentures or instruments
concerned, however described,

ALL PASSED

shall be construed as including a reference to any sum payable by way of principal or interest in respect of any other loan, where the payment of such sum is -

- (i) secured or guaranteed, whether wholly or in part and whether directly or indirectly, by any sum payable by way of principal or interest in respect of the debentures or instruments concerned or in respect of any interest in the debentures or instruments concerned; or
- (ii) conditional, whether wholly or in part and whether directly or indirectly, on the payment of any sum payable by way of principal or interest in respect of the debentures or instruments concerned or in respect of any interest in the

ALL PASSED

debentures or instruments
concerned;

(b) if any sum payable by way of interest on the debentures or instruments concerned or on any interest in the debentures or instruments concerned, as construed in accordance with paragraph (a), is payable, whether directly or through any interposed person, to a trustee of a trust estate or a corporation controlled by such a trustee, such sum shall be deemed to be so payable to each of the trustee, the corporation and the beneficiary under the trust; and

(c) "excepted person" (除外人士)

means -

(i) a person who is chargeable to tax under this Ordinance in respect of any sum payable by way of interest on the debentures or instruments concerned or on any interest in the

ALL PASSED

debentures or instruments
concerned, as construed in
accordance with paragraph
(a);

(ii) in the case of a person
who is connected with the
borrower -

(A) a person who is
entitled to any sum
referred to in
subparagraph (i) in
the capacity of -

(I) a person acting
as a trustee of
a trust estate
or holding
property
belonging to
others pursuant
to the terms of
a contract,
where the person
is not
beneficially
entitled to the
sum in question;

(II) a beneficiary of
a unit trust to

ALL PASSED

which section
26A(1A) (a) (i) or
(ii) applies,
where the sum in
question is
payable to a
trustee of the
unit trust in
respect of a
specified
investment
scheme referred
to in section
26A(1A) (b); or
(III) a member of a
retirement
scheme which is
either a
recognized
retirement
scheme or a
substantially
similar
retirement
scheme
established
outside Hong
Kong, where the

ALL PASSED

Commissioner is satisfied that the latter scheme complies with the requirements of a supervisory authority within an acceptable regulatory regime;

- (B) a public body;
- (C) a body corporate, where the Government owns beneficially more than half in nominal value of the issued share capital of that body corporate for the time being; or
- (D) a financial institution or an overseas financial institution.

(2G) Subsection (2C) shall not apply where under the relevant arrangements, the relevant sum payable by way of

ALL PASSED

interest on the debentures or instruments concerned or on any interest in the debentures or instruments concerned is payable to a market maker who, in the ordinary course of conduct of his trade, profession or business in respect of market making, holds such debentures or instruments or such interest for the purpose of providing liquidity thereof.

(2H) In subsection (2G), "market maker" (市場莊家) means a person who -

(a) is licensed or registered for dealing in securities under the Securities and Futures Ordinance (Cap. 571) or authorized to do so by a regulatory authority in a major financial centre outside Hong Kong recognized by the Commissioner for the purposes of subsection (2)(f)(ii)(A);

(b) in the ordinary course of conduct of his trade, profession or business in respect of market making holds himself out as being

ALL PASSED

willing to buy and sell securities for his own account and on a regular basis; and

(c) is actively involved in market making in securities issued by a wide range of unrelated institutions.”;

(d) in subsection (3) -

(i) by repealing “subsection (2) and this subsection” and substituting “this section”;

(ii) by repealing the definitions of “control” and “debentures”;

(iii) in the definition of “overseas financial institution”, by repealing “subsection (2)” and substituting “this section”;

(e) by adding -

“(3A) In this section -

(a) a corporation shall be regarded as being controlled by a person if the person has the power to secure -

(i) by means of the holding of shares or the possession of voting power in or in relation to that or any

ALL PASSED

other corporation; or
(ii) by virtue of any power conferred by the articles of association or any other document regulating that or any other corporation,

that the affairs of the first-mentioned corporation are conducted in accordance with his wishes; and

(b) a person (other than a corporation) shall be regarded as being controlled by another person if the first-mentioned person is accustomed or under an obligation, whether express or implied, and whether or not enforceable or intended to be enforceable by legal proceedings, to act, in relation to his investment or business affairs, in accordance with the directions, instructions or wishes of that other person.

(3B) In this section, a person shall be regarded as being connected with a borrower if

ALL PASSED

the person is -

- (a) an associated corporation of the borrower;
- (b) a person (other than a corporation) -
 - (i) who controls the borrower;
 - (ii) who is controlled by the borrower; or
 - (iii) who is under the control of the same person as is the borrower.”;
- (f) in subsection (4), by repealing “subsection (2)” and substituting “this section”;
- (g) by adding -

“(5A) The amendments made to this section by section 6(a), (b), (c), (d), (e) and (f) of the Inland Revenue (Amendment) Ordinance 2004 (of 2004) (“the Amendment Ordinance”) do not apply to sums described in subsection (1)(a) which were incurred -

- (a) before the commencement of the Amendment Ordinance;
- (b) under a transaction which was the subject of an application for advance clearance made to the Commissioner before 1 April 1998, and the Commissioner has before the commencement of the

ALL PASSED

Amendment Ordinance expressed the opinion that the transaction would not fall within the terms of section 61A; or

- (c) under an arrangement which was the subject of an application made to the Commissioner under section 88A, and the Commissioner has before the commencement of the Amendment Ordinance made a ruling under that section that the arrangement would not fall within the terms of section 61A."."

9

(a) In paragraph (b) -

- (i) in subparagraph (ii), by deleting the full stop at the end and substituting a semicolon;

- (ii) by adding -

- "(iii) in paragraph (b) (i), by repealing "in which this section commences" and substituting "commencing on 1 April 1998";".

(b) By adding -

ALL PASSED

"(c) in subsection (4), by repealing
"commencement of this section" and
substituting "commencement of the Inland
Revenue (Amendment) (No. 2) Ordinance 1998
(32 of 1998)".".

13

(a) By deleting paragraph (a) (i) and substituting -

"(i) by repealing everything after "in
relation to" and before the proviso and
substituting -

"a commercial building or structure -

(i) subject to subparagraph
(ii), means the amount of
the capital expenditure
incurred on the
construction of the
building or structure
reduced by -

(A) the amount of any
initial allowance
made under section
34(1);

(B) the amount of any
annual allowance made
under section 33A or
34(2);

(C) the amount of any
balancing allowance

ALL PASSED

made under section 35,
or under section 33B
or 35 that was in
force immediately
before the
commencement of the
Inland Revenue
(Amendment) Ordinance
2004 (of 2004);

and increased by the
amount of any balancing
charge made under section
35, or under section 33B
or 35 that was in force
immediately before the
commencement of the Inland
Revenue (Amendment)
Ordinance 2004 (of
2004); or

(ii) where the building or
structure is a building or
structure to which section
33A(4) applies, means the
amount of the capital
expenditure incurred on
the construction of the
building or structure as
determined under section

ALL PASSED

33A(4) (a) reduced by -

(A) the amount of any initial allowance made under section 34(1) in respect of any year of assessment commencing on or after 1 April 1998;

(B) the amount of any annual allowance made under section 33A or 34(2) in respect of any year of assessment commencing on or after 1 April 1998;

(C) the amount of any balancing allowance made under section 35, or under section 33B or 35 that was in force immediately before the commencement of the Inland Revenue (Amendment) Ordinance 2004 (of 2004),

ALL PASSED

in respect of any
year of assessment
commencing on or
after 1 April 1998,
and increased by the
amount of any balancing
charge made under section
35, or under section 33B
or 35 that was in force
immediately before the
commencement of the Inland
Revenue (Amendment)
Ordinance 2004 (of
2004), in respect of any
year of assessment
commencing on or after 1
April 1998:";".

(b) In paragraph (b) (i), by deleting everything after
"substituting -" and substituting -

- ""(i) the amount of any initial allowance
made under section 34(1);
- (ii) the amount of any annual allowance
made under section 33A or 34(2);
- (iii) the amount of any balancing
allowance made under section 35, or
under section 33B or 35 that was in
force immediately before the
commencement of the Inland Revenue

ALL PASSED

(Amendment) Ordinance 2004 (of
2004),

and increased by the amount of any balancing
charge made under section 35, or under section
33B or 35 that was in force immediately before
the commencement of the Inland Revenue
(Amendment) Ordinance 2004 (of 2004):";".

14(b) In the proposed section 68(9A), by deleting "The
Secretary for the Treasury" and substituting "The
Secretary for Financial Services and the Treasury".

15(b) In the proposed section 69(1A), by deleting "The
Secretary for the Treasury" and substituting "The
Secretary for Financial Services and the Treasury".

New By adding -

"16A. Section added

The following is added -

"70AA. Revision of assessment due to
commencement of section 4
or 8 of Inland Revenue
(Amendment) Ordinance
2004

(1) Notwithstanding any other provisions
of this Ordinance, if, upon application in
respect of a year of assessment ("the relevant
year") that expires before the date of
commencement of section 4 or 8 of the Inland

ALL PASSED

Revenue (Amendment) Ordinance 2004 (of 2004)
made within 12 months after that date, or
within 6 years after the end of the relevant
year, whichever is the later, it is
established to the satisfaction of an assessor
that the tax charged for the relevant year is
excessive solely by reason of the commencement
of that section, the assessor shall revise the
assessment for the relevant year.

(2) Where an assessor refuses to revise
an assessment in accordance with an
application under this section, he shall give
notice thereof in writing to the person who
made such application and such person shall
thereupon have the same rights of objection
and appeal under this Part as if such notice
of refusal were a notice of assessment."."

17(b) In the proposed section 82B(1A), by deleting "1 April
2001" and substituting "the commencement of the Inland
Revenue (Amendment) Ordinance 2004 (of 2004)".

New By adding immediately before the heading "Consequential
Amendments" -

"20A. Schedule 13 added

The following is added -

"SCHEDULE 13

[s. 12]

ALL PASSED

INSTITUTIONS THAT MAY ACCREDIT OR RECOGNIZE
TRAINING OR DEVELOPMENT COURSES FOR THE
PURPOSE OF SECTION 12(6)(c)(iii)

- | Item | Institution |
|------|--|
| 1. | The Architects Registration Board
established by section 4 of the
Architects Registration Ordinance (Cap.
408) |
| 2. | The Chinese Medicine Council of Hong
Kong established by section 3 of the
Chinese Medicine Ordinance (Cap. 549) |
| 3. | The Chiropractors Council established by
section 3 of the Chiropractors
Registration Ordinance (Cap. 428) |
| 4. | The Construction Industry Training
Authority established by section 4 of
the Industrial Training (Construction
Industry) Ordinance (Cap. 317) |
| 5. | The Dental Council of Hong Kong
established by section 4 of the Dentists
Registration Ordinance (Cap. 156) |

ALL PASSED

6. The Engineers Registration Board established by section 3 of the Engineers Registration Ordinance (Cap. 409)
7. The Estate Agents Authority established by section 4 of the Estate Agents Ordinance (Cap. 511)
8. The Hong Kong Academy of Medicine established by section 3 of the Hong Kong Academy of Medicine Ordinance (Cap. 419)
9. The Hong Kong Bar Association referred to in section 2(1) of the Legal Practitioners Ordinance (Cap. 159)
10. The Hong Kong Institute of Architects incorporated by section 3 of The Hong Kong Institute of Architects Incorporation Ordinance (Cap. 1147)
11. The Hong Kong Institution of Engineers incorporated by section 3 of The Hong

ALL PASSED

Kong Institution of Engineers Ordinance
(Cap. 1105)

12. The Hong Kong Institute of Housing
incorporated by section 3 of The Hong
Kong Institute of Housing Ordinance
(Cap. 507)
13. The Hong Kong Institute of Landscape
Architects incorporated by section 3 of
The Hong Kong Institute of Landscape
Architects Incorporation Ordinance (Cap.
1162)
14. The Hong Kong Institute of Planners
incorporated by section 3 of The Hong
Kong Institute of Planners Incorporation
Ordinance (Cap. 1153)
15. The Hong Kong Institute of Surveyors
incorporated by section 3 of The Hong
Kong Institute of Surveyors Ordinance
(Cap. 1148)
16. The Hong Kong Society of Accountants
incorporated by section 3 of the

ALL PASSED

Professional Accountants Ordinance (Cap. 50)

17. The Hong Kong Society of Notaries referred to in section 2(1) of the Legal Practitioners Ordinance (Cap. 159) as amended by section 5(1)(e) of the Legal Practitioners (Amendment) Ordinance 1998 (27 of 1998)
18. The Housing Managers Registration Board established by section 3 of the Housing Managers Registration Ordinance (Cap. 550)
19. The Land Surveyors Registration Committee appointed under section 6 of the Land Survey Ordinance (Cap. 473)
20. The Landscape Architects Registration Board established by section 3 of the Landscape Architects Registration Ordinance (Cap. 516)
21. The Law Society of Hong Kong referred to in section 2(1) of the Legal

ALL PASSED

- Practitioners Ordinance (Cap. 159)
22. The Medical Council of Hong Kong established by section 3 of the Medical Registration Ordinance (Cap. 161)
 23. The Medical Laboratory Technologists Board established by section 5 of the Supplementary Medical Professions Ordinance (Cap. 359)
 24. The Midwives Council of Hong Kong established by section 3 of the Midwives Registration Ordinance (Cap. 162)
 25. The Nursing Council of Hong Kong established by section 3 of the Nurses Registration Ordinance (Cap. 164)
 26. The Occupational Therapists Board established by section 5 of the Supplementary Medical Professions Ordinance (Cap. 359)
 27. The Optometrists Board established by section 5 of the Supplementary Medical

ALL PASSED

- Professions Ordinance (Cap. 359)
28. The Pharmacy and Poisons Board
established by section 3 of the Pharmacy
and Poisons Ordinance (Cap. 138)
 29. The Physiotherapists Board established
by section 5 of the Supplementary
Medical Professions Ordinance (Cap. 359)
 30. The Planners Registration Board
established by section 3 of the Planners
Registration Ordinance (Cap. 418)
 31. The Radiographers Board established by
section 5 of the Supplementary Medical
Professions Ordinance (Cap. 359)
 32. The Security and Guarding Services
Industry Authority established by
section 4 of the Security and Guarding
Services Ordinance (Cap. 460)
 33. The Social Workers Registration Board
established by section 4 of the Social
Workers Registration Ordinance (Cap.

ALL PASSED

505)

34. The Surveyors Registration Board established by section 3 of the Surveyors Registration Ordinance (Cap. 417)
35. The Travel Industry Council of Hong Kong referred to in section 32A(1) of the Travel Agents Ordinance (Cap. 218)
36. The Veterinary Surgeons Board established by section 3 of the Veterinary Surgeons Registration Ordinance (Cap. 529)
37. The Vocational Training Council established by section 4 of the Vocational Training Council Ordinance (Cap. 1130)".".

23

By deleting everything after "substituting" and substituting ""where the condition for the application of section 16(1)(a) of the Ordinance is satisfied under section 16(2)(c), (d) or (e) of the Ordinance and section 16(2A) of the Ordinance does not apply"".".

ALL PASSED