

立法會
Legislative Council

Ref : CB2/BC/10/04

LC Paper No. CB(2)331/05-06
(These minutes have been seen by
the Administration)

**Bills Committee on
Revenue (Abolition of Estate Duty) Bill 2005**

**Minutes of the meeting
held on Tuesday, 6 September 2005 at 4:30 pm
in Conference Room A of the Legislative Council Building**

Members present : Hon Miriam LAU Kin-ye, GBS, JP (Chairman)
Hon James TIEN Pei-chun, GBS, JP
Dr Hon David LI Kwok-po, GBS, JP
Dr Hon LUI Ming-wah, SBS, JP
Hon Margaret NG
Hon CHAN Yuen-han, JP
Hon SIN Chung-kai, JP
Hon Timothy FOK Tsun-ting, GBS, JP
Hon Audrey EU Yuet-mee, SC, JP
Hon Vincent FANG Kang, JP
Hon Jeffrey LAM Kin-fung, SBS, JP
Hon Andrew LEUNG Kwan-yuen, SBS, JP
Hon WONG Ting-kwong, BBS
Hon TAM Heung-man

Members absent : Hon Albert HO Chun-yan
Hon LEE Cheuk-yan
Hon Bernard CHAN, JP
Hon CHAN Kam-lam, SBS, JP
Dr Hon Philip WONG Yu-hong, GBS
Hon Abraham SHEK Lai-him, JP
Hon LI Kwok-ying, MH
Hon Ronny TONG Ka-wah, SC
Hon Patrick LAU Sau-shing, SBS, JP
Hon CHIM Pui-chung

Public Officers : Mr Martin GLASS
attending Deputy Secretary for Financial Services and the Treasury
(Treasury)

Miss Erica NG
Principal Assistant Secretary for Financial Services and the
Treasury (Treasury)

Mrs Teresa CHU WONG Lai-fun
Assistant Commissioner of Inland Revenue

Mr Allen NG
Deputy Commissioner of Estate Duty of Inland Revenue

Mr Stephen FISHER
Deputy Secretary for Home Affairs

Mrs Nancy HUI
Principal Assistant Secretary for Home Affairs

Mr Gilbert MO
Deputy Law Draftsman
Department of Justice

Ms Vicki LEE
Senior Government Counsel
Department of Justice

Mrs Emme WALLER
Senior Assistant Law Officer (Civil Law)
Department of Justice

Mr M Y CHEUNG
Senior Government Counsel
Department of Justice

Clerk in : Mrs Sharon TONG
attendance Chief Council Secretary (2)1

Staff in : Ms Bernice WONG
attendance Assistant Legal Adviser 1

Ms Alice CHEUNG

Legislative Assistant (2)1

I. Meeting with the Administration

(LC Paper Nos. CB(2)2507/04-05(01) to (03) and CB(2)2527/04-05(01) to (02))

The Bills Committee deliberated (index of proceedings attached at **Annex**).

2. The Bills Committee noted that the Administration was consulting the Law Society of Hong Kong and the Hong Kong Association of Banks (HKAB) on the proposed arrangements for inspection of safe deposit box and removal of items therefrom. The Administration was requested to report on the outcome of the consultation at the next meeting.

3. The Bills Committee requested the Administration to consult the Hong Kong Bar Association on the following –

- (a) proposed arrangements for inspection of safe deposit box and removal of items therefrom; and
- (b) the draft Committee Stage amendments (CSAs).

4. The Bills Committee also requested the Administration to consider the following and provide a set of updated CSAs –

- (a) views of the Law Society of Hong Kong, HKAB and the Hong Kong Bar Association;
- (b) need to notify the personal representative, banks and relevant parties of the cancellation of a confirmation notice issued by the Secretary for Home Affairs (SHA) under the proposed new section 60I(4) of the Probate and Administration Ordinance (PAO);
- (c) whether and how the property held by the deceased as trustee for another person would be dealt with in the proposed new section 60I of PAO;
- (d) need to specify the persons who were eligible to request for a copy of the inventory of the safe deposit box kept by SHA;
- (e) need for the proposed new section 15A(3B), (4) and (5) of PAO after consulting the Judiciary; and
- (f) need for the proposed new section 15B of PAO after consulting the Judiciary.

II. Date of next meeting

Action

5. Members noted that the next meeting would be held on 15 September 2005 at 10:45 am.

(Post-meeting note : At the request of the Administration, the meeting scheduled for 15 September 2005 has been postponed to 3 October 2005 at 4:30 pm.)

6. The meeting ended at 6:33 pm.

Council Business Division 2
Legislative Council Secretariat
9 November 2005

**Proceedings of the meeting of the
Bills Committee on
Revenue (Abolition of Estate Duty) Bill 2005
on Tuesday, 6 September 2005 at 4: 30 pm
in Conference Room A of the Legislative Council Building**

| Time marker | Speaker | Subject(s) | Action Required |
|--------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 000000 - 000317 | Chairman | Opening remarks | |
| 000318 - 000756 | Admin Chairman Hon Jeffrey LAM | Response of the Administration to the issues raised by members at the meeting on 21 July 2005 (LC Paper No. CB(2) 2507/04-05(01)) Release of warrants from safe deposit boxes | |
| 000757 - 001706 | Chairman Admin | Inspection of safe deposit box and removal of items therefrom (LC Paper No. CB(2) 2507/04-05(02)) | |
| 001707 - 002756 | Hon Audrey EU Chairman Admin | Clearance of jointly-rented safe deposit box if litigation did not resolve within one year and the liability of the surviving renter if items were removed therefrom Whether the proposed arrangements for inspection of safe deposit box and removal of items therefrom had made reference to overseas practices | |
| 002757 - 003512 | Chairman Admin Hon Audrey EU | Consultation on the proposed arrangements for inspection of safe deposit box and removal of items therefrom with the Law Society of Hong Kong, the Hong Kong Association of Banks (HKAB) and the Hong Kong Bar Association | Admin to revise CSAs having regard to the comments of the Law Society of Hong Kong and HKAB Admin to consult the Hong Kong Bar Association |

| Time marker | Speaker | Subject(s) | Action Required |
|--------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 003513 - 003852 | Chairman Admin | Practices in overseas jurisdictions on application for probate and letters of administration, inspection of safe deposit box, and release of money from estate of the deceased (LC Paper No. CB(2) 2507/04-05(03)) | |
| 003853 - 004608 | Hon Audrey EU ALA1 Chairman Admin | The need for an express provision to extend the deadline for a personal representative (PR) to apply for grant of representation if there were court proceedings in respect of the will or the right to letters of administration | |
| 004609 - 004753 | Chairman | Clause-by-clause examination of the 12 th draft of Committee Stage amendments (CSAs) (LC Paper No. CB(2) 2527/04-05(01)) | |
| 004754 - 005856 | Admin Chairman ALA1 | Difference between the 10 th and 12 th draft of CSAs (pages 1-15 of LC Paper No. CB(2) 2527/04-05(01)) | |
| 005857 - 010513 | Admin Chairman Hon Audrey EU | Proposed new section 60C(3C) of the Probate and Administration Ordinance (PAO) The need to specify the persons who were eligible to request for a copy of the inventory of the safe deposit box kept by the Secretary for Home Affairs (SHA) and the fees involved | Admin to follow up |
| 010514 - 010704 | Chairman Admin | Proposed new sections 60C(3D) and 60C(4) of PAO | |

| Time marker | Speaker | Subject(s) | Action Required |
|--------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 010705 - 011922 | Chairman Admin | Part 3A – Prohibition against intermeddling of estate Proposed new sections 60H and 60I of PAO | |
| 011923 - 012953 | ALA1 Admin Chairman Hon Audrey EU | Proposed new section 60I(3) of PAO Mechanism for cancelling a confirmation notice issued by SHA under proposed new section 60I(4) and the need to notify PR, banks and relevant parties of the cancellation Whether and how the property held by the deceased as trustee for another person would be dealt with in the proposed new section 60I | Admin to follow up Admin to follow up |
| 012954 - 013501 | Chairman Admin | Part 3B – Schedule of Assets and Liabilities and Registrar’s Power to Require Information Proposed new sections 8A and 15A of PAO | |
| 013502 - 013546 | Hon Audrey EU Admin | Consultation with the Hong Kong Bar Association on the proposed intermeddling provisions | Admin to follow up |
| 013547 - 014201 | ALA1 Admin Chairman | The need for the proposed new section 15A (3B), (4) and (5) of PAO | Admin to reconsider the CSAs after consulting the Judiciary |
| 014202 - 015441 | Chairman Admin Hon Margaret NG | The need for the proposed new section 15B of PAO Proposed new sections 24A, 24B, 49AA and 49AB of PAO | Admin to reconsider the CSA after consulting the Judiciary |
| 015442 - 015819 | Chairman Admin | Proposed new clauses 12A, 15A and 20 and amendment to clause 13 of the Bill | |

| Time marker | Speaker | Subject(s) | Action Required |
|--------------------|-------------------------------------------------------|----------------------|------------------------|
| 015820 - 020035 | Chairman Hon Audrey EU Admin Hon Margaret NG | Date of next meeting | |

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