

## LEGISLATIVE COUNCIL BRIEF

### Estate Duty Ordinance (Chapter 111)

## REVENUE (ABOLITION OF ESTATE DUTY) BILL 2005

### PURPOSE

At the meeting of the Executive Council on 3 May 2005, the Council ADVISED and the Acting Chief Executive ORDERED that the Revenue (Abolition of Estate Duty) Bill 2005, at *Annex A*, should be introduced into the Legislative Council to implement the proposal to abolish estate duty in the 2005-06 Budget.

### JUSTIFICATIONS

#### *Results of Consultation*

2. To promote the development of our asset management business, the Government consulted interested parties and the public at large last year on the abolition of estate duty. While abolition and retention both have their pros and cons, the majority view tends to support abolition.
3. Those who oppose abolition consider that estate duty, which is imposed on the better-off in society, is in line with the principle of affordability. They are also of the view that this duty is not an important consideration in investment decisions. Some are even concerned about the possible impact of abolition on certain professions. They have pointed out that, if the duty is abolished, the Government will lose a stable source of income and suffer a reduction in revenue, and the fiscal deficit will be aggravated.

4. Those in support of abolition take the view that, although the tax is targeted at the better-off, in practice the latter may avoid it through various legal means. They point out that, in other places, estate duty avoidance is also very common and it is no easy task to plug these loopholes. There is some unfairness in the tax in the sense that most paying the tax do not belong to the wealthiest class of the community but to middle class families. Others think that, as the assessment of estate duty takes time, and the assets of citizens, particularly operators of small and medium enterprises (SMEs), may be frozen during the assessment period, this causes them cash flow problems. Heirs to an estate have to go through the procedure of estate duty assessment before applying to the court for the granting of probate or letters of administration. In settling estate duty, some enterprises may have to sell their assets to raise cash and as a result encounter operating difficulties.

#### ***Benefits of the Proposal to Abolish Estate Duty***

5. In recent years, the financial markets in the Asia Pacific region have quickened the pace of their development. Hong Kong is facing increasing competition in the financial sector. A number of countries in the region, including India, Malaysia, New Zealand and Australia, have abolished estate duty over the past 20 years. In Europe, Italy and Sweden have also abolished the tax.

6. Investment decisions are influenced by many factors. It is difficult for us to give an accurate estimate of the amount of foreign and domestic investment that will be induced if estate duty is abolished. Nonetheless, we believe that, with its abolition, Hong Kong will become more attractive to investors. Certain types of assets, including assets outside Hong Kong, are currently exempted from estate duty, and some people, especially the better-off, may make various arrangements, such as overseas investments, to avoid the tax. Abolishing estate duty will encourage them to transfer their overseas investments back to Hong Kong. The proposed abolition will also encourage people, including overseas investors, to hold assets in Hong Kong through a Hong Kong corporate vehicle or trust. More overseas companies and professionals will come here, and this will facilitate the further development of our asset management services, create more employment opportunities, and in turn make Hong Kong more competitive as an international financial centre.

7. Besides attracting more overseas investors, the measure will help promote trading in Hong Kong's financial market and contribute additional revenue from stamp duty and other taxes. In addition, this high value-added industry fosters growth in a number of professional services, and other industries such as local real estate and the retail trade will also benefit. As a result, those who are not engaged in the financial services industry may also benefit indirectly.

8. In addition, we consider that the estate duty causes cash flow problems to certain small businesses in some circumstances. We understand that one of the main reasons for the decision by some countries to abolish estate duty is the adverse impact on SMEs. In 2003-04, there were 15 620 finalised estate duty cases. Of these, only 1.7 per cent were dutiable. About 70 per cent of these dutiable cases involved assets with an estate value, after exemptions, of \$20 million or below. The tax assessment normally takes from six weeks to two years, depending on the complexity of the cases. Upon implementation of the abolition of estate duty, the time required for heirs to an estate to go through the whole process will be greatly reduced because there is no longer any need for tax assessment. This will help ease any cash flow problems that heirs to an estate may face.

9. Although estate duty generates a certain amount of revenue for the Government every year, retention of this duty is not without cost to society. The increasing competition amongst financial centres in the world and the growing trend in other places to remove inheritance taxes means that Hong Kong could lose its business to other financial centres and its financial market may shrink in size and share if it does nothing to counteract these competitive pressures. Eventually this would have an adverse impact on revenue as a result of reduced transactions and profits in the financial sector and the economy as well.

10. After weighing these factors, we propose to abolish estate duty. The abolition will be beneficial to the economy as a whole. We believe that the above benefits will not be achieved by other proposals such as adjusting the exemption threshold of the duty.

11. We propose that the abolition will take effect upon commencement of the Revenue (Abolition of Estate Duty) Ordinance

2005 (the new Ordinance). Estates of persons passing away after the new Ordinance comes into operation will not be subject to estate duty.

### ***Residual Powers under Estate Duty Ordinance***

12. The following powers are currently exercised by the Commissioner of Inland Revenue (CIR) or her officers under the Estate Duty Ordinance (Cap. 111) (the Ordinance) to facilitate duty collection or revenue protection:

- (a) the power to inspect any document or article, and specifically to authorize representatives to inspect the contents of a deceased person's bank safe deposit box; and
- (b) the power to authorize the release of funds from an estate for burial of the deceased or maintenance of the former dependants of the deceased.

13. After the abolition of estate duty and enactment of the Bill, there will no longer be any revenue protection reason to retain such powers. However, the Administration considers it necessary to ensure that the deceased persons' families or dependants would not be adversely affected because of the change. The Administration will explore the possibility of having some of the functions related to the residual powers being performed by the private sector. For now, the proposal is that the Secretary for Home Affairs (SHA) will be empowered to discharge such functions and delegate these to CIR administratively for a period, expected to be one year. This will ensure that the facility afforded to the public remains essentially unchanged for a period of time upon the abolition of estate duty.

### **OTHER OPTIONS**

14. We must amend the existing legislation in order to give effect to the proposal to abolish estate duty announced in the 2005-06 Budget. There is no other option.

### **THE BILL**

15. The Bill -

- (a) amends the Ordinance to provide that the Ordinance ceases to apply in relation to people who pass away after the commencement of the new Ordinance (i.e. 00:00 hours on the date on which the new Ordinance is published in the Gazette); and
- (b) vests the functions mentioned in paragraphs 12 and 13 above in the Secretary for Home Affairs; and
- (c) introduces several related and consequential amendments.

The Ordinance will however continue to apply in relation to people who pass away before the new Ordinance comes into operation.

16. The existing provisions proposed for amendment are at *Annex B*.

### **LEGISLATIVE TIMETABLE**

17. Subject to Members' approval of the introduction of the Bill into the Legislative Council, the legislative timetable will be -

Publication in the Gazette	6 May 2005
First Reading and commencement of Second Reading debate	11 May 2005
Resumption of Second Reading debate, committee stage and Third Reading	To be notified

### **IMPLICATIONS OF THE PROPOSAL**

18. The proposal is in conformity with the Basic Law, including the provisions concerning human rights. The proposal will not affect the binding effect of the existing provisions of the Ordinance and its subsidiary legislation. It has no productivity or environmental implications. The proposal does not have significant sustainability

implications.

#### Financial and Civil Service Implications

19. If the proposal to abolish estate duty is adopted, annual revenues of around \$1.5 billion will be lost. However, the abolition of estate duty is expected to encourage trading in Hong Kong's financial market, thereby contributing additional revenue from stamp duty and other taxes, although the actual effect is difficult to assess at this stage. Besides, the consequential abolition of the fees for grants of probate or letters of administration will result in a revenue loss of about \$50 million per year.

20. The Estate Duty Office (EDO) currently has an establishment of 36 staff. In addition, six Tax Inspector grade staff assist with the inventory-taking of the deceased's safe deposit boxes and three Typists provide typing services to the EDO. There are a number of other supporting and administrative staff who provide general administrative support and management supervision to the EDO as well as to other divisions. As estate duty will continue to be chargeable on estates of persons who pass away before commencement of the new Ordinance, and as the affidavit for estate duty is normally filed six to 12 months after the death of a person, we anticipate that EDO will need to operate at full strength in 2005-06. After the transitional period, necessary provision will be transferred from the Inland Revenue Department (IRD) to the Home Affairs Bureau (HAB) on a cost-neutral basis for the latter to undertake the residual powers as set out in paragraphs 12 and 13 above. The detailed arrangements are to be worked out between IRD and HAB, on the understanding that the proposal will have no additional financial or staffing implications for the Government. The establishment of the EDO and the supporting departmental posts will be reduced in line with the actual caseload in future years. The surplus staff will be redeployed to other divisions.

#### Economic Implications

21. Abolishing estate duty will proactively position Hong Kong to capture the business opportunities of the large and rapidly growing global wealth management industry. The revival of the Asian economies in recent years and the rapid rise of the Mainland of China are likely to

attract more portfolio investment flows into the Asia-Pacific region. Abolishing estate duty will enhance Hong Kong's capability to take a larger share of this rapidly growing market. The increased asset management businesses will not only raise the income and employment of the local economy, but more importantly, the capital value of Hong Kong assets.

22. There will be some negative impact on the local trust businesses if estate duty is abolished. But the impact on such businesses should be relatively small in overall terms. Trusts are established for a variety of reasons, not just estate duty planning per se.

## **PUBLIC CONSULTATION**

23. We consulted interested parties and the public as to whether the estate duty regime should be adjusted. In addition, the Financial Secretary conducted consultations with Legislative Council Members, various chambers, groups and associations as well as the general public during the formulation of the 2005-06 Budget. The views they expressed have been taken into account.

## **PUBLICITY**

24. We will issue a press release on 4 May 2005. A spokesman will be available to answer media and public enquiries. Suitable publicity on the new arrangements will be made prior to the commencement of the new Ordinance.

## **BACKGROUND**

25. Under the Estate Duty Ordinance, estate duty shall be charged in respect of all property passing on the death of a person. Both movable and immovable properties are subject to estate duty. In line with the principle of territoriality, only property situated in Hong Kong at the time of death is subject to the tax. A number of exemptions are provided, as follows-

- (a) property passed on for charitable purposes in Hong Kong;

- (b) matrimonial home inherited by the surviving spouse of the deceased;
- (c) life insurance benefits; and
- (d) estates which have a value below a certain threshold (which is currently set at \$7.5 million).

26. Estates of different values attract different rates which range between 5% and 15% as follows-

<u>Value of estate</u>	<u>Estate duty rates</u>
Up to \$7.5 million	0%
\$7.5 million - \$9.0 million	5%
\$9.0 million - \$10.5 million	10%
Over \$10.5 million	15%

27. In the 2005-06 Budget, the Financial Secretary proposed to abolish estate duty. We have to amend the Ordinance and to make related amendments to the Inland Revenue Ordinance and the Probate and Administration Ordinance to implement this proposal.

## **ENQUIRY**

28. In case of enquiries about this Brief, please contact Miss Erica NG, Principal Assistant Secretary for Financial Services and the Treasury (Treasury) (Revenue), at 2810 2370.

Financial Services and the Treasury Bureau  
4 May 2005

REVENUE (ABOLITION OF ESTATE DUTY) BILL 2005

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A BILL

To

Amend the Estate Duty Ordinance to give effect to the proposal to abolish estate duty in the Budget introduced by the Government for the 2005-2006 financial year and to -

- (a) make related amendments to the Inland Revenue Ordinance and Probate and Administration Ordinance;
- (b) establish a system that allows the Secretary for Home Affairs to facilitate release of money from bank accounts of deceased people and inspection of bank deposit boxes upon the lapse of similar powers under the Estate Duty Ordinance on the abolition of estate duty;
- (c) make consequential amendments to several other pieces of legislation; and
- (d) make saving provision.

Enacted by the Legislative Council.

PART 1

PRELIMINARY

**1. Short title**

This Ordinance may be cited as the Revenue (Abolition of Estate Duty) Ordinance 2005.

PART 2

ABOLITION OF ESTATE DUTY

## Amendments to the Estate Duty Ordinance

### 2. Application

Section 2 of the Estate Duty Ordinance (Cap. 111) is amended -

- (a) by repealing "dying or who shall have died on or after 1 January 1916" and substituting "who died on or after 1 January 1916 and before the commencement of the Revenue (Abolition of Estate Duty) Ordinance 2005 ( of 2005)";
- (b) by repealing "who shall have died before that date" and substituting "who died before 1 January 1916".

### 3. Interpretation

Section 3(1) is amended, in the definition of "applicable Part of Schedule 1" -

- (a) in paragraph (b), by repealing "column 3; and" and substituting "column 3 -";
- (b) by repealing paragraph (c);
- (c) in column 2 of the Table, by adding -  
"the commencement  
of the  
Revenue  
(Abolition  
of Estate Duty)  
Ordinance 2005  
( of 2005)"  
opposite to "1 April 1998" in column 1 of the  
Table.

**4. Schedule 1 amended**

Schedule 1 is amended, in the heading of Part 24, by adding "and before the commencement of the Revenue (Abolition of Estate Duty) Ordinance 2005 ( of 2005)" after "1 April 1998".

**Amendments to the Prescription  
of Forms under Section 28**

**5. Form amended**

The Prescription of Forms under Section 28 (Cap. 111 sub. leg. B) is amended, in form I.R. Form E.D. 3, in the top right corner, by repealing the address below "INLAND REVENUE DEPARTMENT, ESTATE DUTY OFFICE," and substituting "HONG KONG."

**Related Amendments to the  
Inland Revenue Ordinance**

**6. Liability of executor of  
deceased taxpayer**

Section 54 of the Inland Revenue Ordinance (Cap. 112) is amended, in the proviso -

(a) in paragraph (b) -

(i) by adding "where the person died before the commencement of the Revenue (Abolition of Estate Duty) Ordinance 2005 ( of 2005)," before "no assessment or";

(ii) by repealing "such person's" and substituting "the person's";

(iii) by repealing everything after "shall be made" and substituting -

"after -

(i) the expiry of 1 year from such date of death; or

(ii) the expiry of 1 year from the date of filing any affidavit required under the Estate Duty Ordinance (Cap. 111),

whichever is the later; and";

(b) by adding -

"(c) where the person died at any time on or after the commencement of the Revenue (Abolition of Estate Duty) Ordinance 2005 ( of 2005) in any year of assessment, no assessment or additional assessment (other than an assessment to additional tax under section 82A) in respect of a period prior to his death shall be made after the expiry of 3 years immediately after that year of assessment.".

**Related Amendments to the Probate  
and Administration Ordinance**

**7. Section added**

The Probate and Administration Ordinance (Cap. 10) is amended by adding -

**"24A. Registrar to provide the  
Commissioner of Inland  
Revenue with information  
in application for grant**

Within 1 month of the receipt of an application made under section 24, the Registrar shall provide the Commissioner of Inland Revenue with such information supplied by the applicant for the purposes of the application as the Commissioner may require for the purposes of the Inland Revenue Ordinance (Cap. 112)."

**8. Section added**

The following is added after section 49 -

**"49AA. Registrar to provide the  
Commissioner of Inland  
Revenue with information  
in application for sealing  
of non-local grants**

Within 1 month of the receipt of an application for sealing a grant under section 49, the Registrar shall provide the Commissioner of Inland Revenue with such information supplied by the applicant for the purposes of the application as the Commissioner may require for the purposes of the Inland Revenue Ordinance (Cap. 112)."

PART 3

POWERS OF THE SECRETARY  
FOR HOME AFFAIRS

**Amendments to the Probate and  
Administration Ordinance**

**9. Part VA added**

The Probate and Administration Ordinance (Cap. 10) is amended by adding -

"PART VA

POWERS OF THE SECRETARY FOR HOME AFFAIRS  
AS REGARDS MONEY IN BANK ACCOUNTS AND  
INSPECTION OF BANK DEPOSIT BOXES

**60A. Interpretation of Part VA**

In this Part -

"bank" (銀行) has the same meaning as in the Banking Ordinance

(Cap. 155);

"certificate for inspection" (檢視證明書) means a Certificate

for Necessity of Inspection of Bank Deposit Box issued

under section 60C(1);

"certificate for release of money" (支用款項證明書) means a

Certificate for Necessity of Release of Money issued

under section 60B(1);

"Secretary" (局長) means the Secretary for Home Affairs.

**60B. Certificate for releasing money  
from bank account of deceased**

(1) The Secretary may -

(a) upon an application made -

(i) in respect of the estate of a  
deceased person who died on or after  
the commencement of the Revenue

(Abolition of Estate Duty) Ordinance  
2005 ( of 2005); and

(ii) in a manner specified by the  
Secretary;

(b) upon being satisfied by the applicant that the  
deceased person maintained an account in his  
sole name with a bank immediately before his  
death; and

(c) upon such proof as he considers sufficient,  
issue to the applicant a Certificate for Necessity of Release  
of Money in respect of the estate.

(2) An application made under subsection (1)(a) in  
respect of the estate of a deceased person -

(a) subject to paragraph (b), shall be made by a  
person who intends to apply for a grant in  
respect of the estate; and

(b) may, where it is made only for the purpose  
described in subsection (3)(a), be made by any  
person who appears to the Secretary to be a  
fit and proper person to be the holder of the  
certificate applied for.

(3) A certificate for release of money issued in  
respect of the estate of a deceased person shall certify that  
the Secretary is satisfied that the amount of money specified  
in the certificate is needed for any or both of the following  
purposes -

- (a) meeting the funeral expenses of the deceased person;
- (b) maintenance of any person who was dependent on the deceased person immediately before his death.

(4) If -

- (a) the Secretary issues a certificate for release of money relating to a bank account in respect of the estate of the deceased person; and

(b) the holder of the certificate -

- (i) presents the certificate to the bank concerned; and

- (ii) produces sufficient proof of his identity to the bank,

the presentation of the certificate shall be regarded as a request for withdrawal of the amount of money specified in it from the account duly made by the deceased person as if he were alive and the bank shall, subject to the condition attached to the certificate under section 60E(1) (if any), make payment to the holder of the certificate accordingly.

**60C. Certificate for inspection  
of safe deposit box kept  
by deceased**

(1) The Secretary may -

- (a) upon an application made -

- (i) by a person who intends to apply for a grant in respect of the estate of a deceased person who died on or after the commencement of the Revenue (Abolition of Estate Duty) Ordinance 2005 ( of 2005); and
  - (ii) in a manner specified by the Secretary;
- (b) upon being satisfied by the applicant that the deceased person kept a safe deposit box in his sole name or jointly with any other person at a bank immediately before his death; and
  - (c) upon such proof as he considers sufficient, issue to the applicant a Certificate for Necessity of Inspection of Bank Deposit Box in respect of the estate.

(2) If -

- (a) the Secretary issues a certificate for inspection relating to a safe deposit box in respect of the estate of the deceased person; and
- (b) the holder of the certificate -
  - (i) presents the certificate to the bank concerned; and
  - (ii) produces sufficient proof of his identity to the bank,

the bank shall allow the holder of the certificate to inspect, subject to the condition attached to the certificate under section 60E(1) (if any), all items contained in the box only for any or both of the purposes prescribed in subsection (3).

(3) The prescribed purposes referred to in subsection (2) are -

- (a) ascertaining whether there is any will of the deceased person or similar instrument in the safe deposit box;
- (b) ascertaining whether any document or article specified in the certificate for inspection is contained in the safe deposit box.

(4) Where a will of the deceased person concerned or similar instrument is found in a safe deposit box inspected pursuant to subsection (2), the bank shall, after taking copy of the will or instrument, allow the holder of the certificate for inspection to, subject to the condition attached to the certificate under section 60E(1) (if any), take possession of the will or instrument.

(5) Where any document or article specified in a certificate for inspection is found in a safe deposit box inspected pursuant to subsection (2), the bank shall allow the holder of the certificate to, subject to the condition attached to the certificate under section 60E(1) (if any), take possession of the document or article.

**60D. Form of certificate**

A certificate for release of money or a certificate for inspection shall be in a form specified by the Secretary.

**60E. Secretary may attach condition**

(1) The Secretary may attach such condition as he thinks fit to a certificate for release of money or a certificate for inspection.

(2) A condition attached to a certificate shall be endorsed on the certificate.

**60F. Protection of bank staff and bank**

As long as an employee of a bank through whom the bank performed its function under section 60B(4) or 60C(2), (4) or (5) has acted in good faith and has exercised due care, the employee and the bank shall not incur any civil liability for -

- (a) making payment to the holder of the certificate for release of money pursuant to section 60B(4); or
- (b) allowing the holder of the certificate for inspection to take possession of anything under section 60C(4) or (5).

**60G. Validity period of provisions  
of Part VA**

Section 60A, 60B, 60C, 60D, 60E or 60F shall cease to have effect on a date appointed by the Secretary by notice published in Gazette."

PART 4

CONSEQUENTIAL AMENDMENTS

**Specification of Public Offices**

**10. Schedule amended**

The Schedule to the Specification of Public Offices (Cap. 1 sub. leg. C) is amended by adding -

"Secretary for Home Affairs	Probate and Administration Ordinance (Chapter 10), sections 60B, 60C, 60D and 60E."
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**High Court Fees Rules**

**11. Probate Jurisdiction**

The Second Schedule to the High Court Fees Rules (Cap. 4 sub. leg. D) is amended by repealing item 2.

**Probate and Administration Ordinance**

**12. Schedule 1 amended**

Schedule 1 to the Probate and Administration Ordinance (Cap. 10) is amended, in paragraph 8(b) of Part II, by adding "(if any)" after "estate duty".

**Non-Contentious Probate Rules**

**13. Rule substituted**

Rule 43 of the Non-Contentious Probate Rules (Cap. 10 sub. leg. A) is repealed and the following substituted -

**"43. Application for grant to be supported  
by documents required under  
the Estate Duty Ordinance**

Where the Estate Duty Ordinance (Cap. 111) applies in relation to the estate of a person, an application for the grant in respect of the estate shall be supported by such documents as may be required under that Ordinance."

**Intestates' Estates Ordinance**

**14. Succession to estate on intestacy**

Section 4 of the Intestates' Estates Ordinance (Cap. 73) is amended -

- (a) in subsection (3), by adding "(if any)" after "death duties";
- (b) in subsection (4), by adding "(if any)" after "death duties".

**Matrimonial Causes Rules**

**15. Further proceedings on application  
under rule 101**

Rule 102(3)(a) of the Matrimonial Causes Rules (Cap. 179 sub. leg. A) is amended by adding "(if any)" after "estate duty".

**Inheritance (Provision for Family  
and Dependants) Ordinance**

**16. Interpretation**

Section 2(1) of the Inheritance (Provision for Family and Dependants) Ordinance (Cap. 481) is amended, in paragraph (a) of the definition of "net estate", by adding "(if any)" after "estate duty".

**17. Provisions as to trustees in relation  
to sections 12 and 13**

Section 15(1) is amended by adding "(if any)" after "estate duty".

**18. Effect, duration and form of orders**

Section 21(1) is amended by adding "(if applicable)" after "estate duty".

PART 5

SAVING PROVISION

**19. Saving provision for item 2 of  
the Second Schedule to the  
High Court Fees Rules**

The Second Schedule to the High Court Fees Rules (Cap. 4 sub. leg. D) as in force immediately before the commencement of this Ordinance shall continue to apply in relation to the estate of any person who dies before such commencement as if section 11 had not been enacted.

### **Explanatory Memorandum**

In his 2005-2006 Budget Speech, the Financial Secretary has proposed to abolish estate duty imposed under the Estate Duty Ordinance (Cap. 111) ("the principal ordinance"). This Bill proposes to amend the principal ordinance to give effect to the proposal and to make related and consequential amendments.

2. The Bill is divided into 5 parts.

#### **Part 1 of the Bill**

3. Clause 1 specifies the short title of the Bill.

#### **Part 2 of the Bill**

4. Clause 2 amends section 2 of the principal ordinance to give effect to the proposal. Estates of people who die after the commencement of this Ordinance will not be subject to estate duty. This Ordinance, if enacted, will come into operation on the day on which it is published in the Gazette. In practical terms, the estate of a person who dies after 00:00 hours, Hong Kong time, on the date on which this Ordinance is published in the Gazette will not be chargeable to estate duty.

5. The principal ordinance continues to apply in relation to people who die before the commencement of this Ordinance.

6. Clauses 3 and 4 make consequential amendments to section 3(1) of and Schedule 1 to the principal ordinance.

7. Clause 5 deletes the full address of the Estate Duty Office from an administrative form.

8. Clause 6 amends section 54 of the Inland Revenue Ordinance (Cap. 112). The section provides for liability to tax of the executor of a deceased taxpayer. Filing of an affidavit required under the principal ordinance is relevant to the determination of the time for raising tax assessments. As no such affidavit will be filed after the abolition of estate duty, a fixed period is made the substitute time indicator (clause 6(b)).

9. To ensure that the Inland Revenue Department is timely notified of an application for grant of probate or letters of administration of the estate of a person who dies after the abolition of estate duty, clause 7 amends the Probate and Administration Ordinance (Cap. 10) to require the Probate Registry to pass necessary information to the Commissioner of Inland Revenue within 1 month from the date of receiving the application. Clause 8 adds a similar provision for application for resealing of grants by non-local courts.

**Part 3 of the Bill**

10. Part 3 of the Bill adds a new part to the Probate and Administration Ordinance (Cap. 10).

11. At present, the Commissioner of Inland Revenue has a power under the principal ordinance to authorize release of funds from any bank account kept by a deceased person to cover funeral expenses and maintenance of the dependants. The Commissioner of Inland Revenue also has a power to require inspection of properties that may form part of the estate and, accordingly, may be chargeable to estate duty.

12. After the abolition of estate duty, there will no longer be any need for the Commissioner of Inland Revenue to retain the above powers as there is no estate duty revenue to protect.

13. The proposed Part VA of the Probate and Administration Ordinance (Cap. 10) (clause 9) confers a power on the Secretary for Home Affairs to facilitate release of money from bank accounts and inspection of bank deposit boxes.

14. The proposed section 60A defines several expressions used in the proposed Part VA.

15. The proposed section 60B empowers the Secretary for Home Affairs to issue a certificate in respect of the estate of a deceased person. The certificate constitutes sufficient legal authority for a bank to release money from the bank account of the deceased person to cover his funeral expenses or for the maintenance of his dependants. This arrangement ensures that before the Court grants a probate or letters of administration, money that is urgently needed can be released from bank accounts.

16. The proposed section 60C empowers the Secretary for Home Affairs to issue a certificate which constitutes legal authority for a bank to allow inspection of a safe deposit box kept by a deceased person for the purposes of searching for a will or any document or article specified in the certificate. If a will or the document or article is found, the bank shall also allow the holder of the certificate to, subject to the conditions attached to the certificate by the Secretary for Home Affairs, take possession of it.

17. The proposed section 60D empowers the Secretary for Home Affairs to determine the form of the certificates. He may impose conditions under the proposed section 60E.

18. The proposed section 60F affords a protection against civil liability to banks and bank staff in relation to performance of functions under the proposed sections 60B and 60C.

19. The proposed section 60G provides that the other provisions of the proposed Part VA cease to have effect on a date appointed by the Secretary for Home Affairs.

**Part 4 of the Bill**

20. Clause 10 amends the Specification of Public Offices (Cap. 1 sub. leg. C). This would allow the Secretary for Home Affairs to delegate his new powers under the Probate and Administration Ordinance (Cap. 10) to other public officers.

21. Clauses 11 to 18 make consequential amendments to -

- (a) the High Court Fees Rules (Cap. 4 sub. leg. D);
- (b) the Probate and Administration Ordinance (Cap. 10);
- (c) the Non-Contentious Probate Rules (Cap. 10 sub. leg. A);
- (d) the Intestates' Estates Ordinance (Cap. 73);
- (e) the Matrimonial Causes Rules (Cap. 179 sub. leg. A); and
- (f) the Inheritance (Provision for Family and Dependants) Ordinance (Cap. 481).

**Part 5 of the Bill**

22. Clause 19 makes saving provision for the consequential amendment to the High Court Fees Rules (Cap. 4 sub. leg. D) in clause 11. The fees concerned shall continue to apply in relation to the estate of a person who dies before the commencement of this Ordinance.

Chapter:	111	ESTATE DUTY ORDINANCE	Gazette Number	Version Date
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Section:	2	Application		30/06/1997
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This Ordinance shall apply in the case of every deceased person dying or who shall have died on or after 1 January 1916; and it shall also apply in the case of every deceased person who shall have died before that date if representation to his estate has not been applied for before 2 May 1921.

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Section:	3	Interpretation	L.N. 12 of 2003	01/04/2003
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- (1) In this Ordinance, unless the context otherwise requires-
- "account" (遺產呈報表) means an account of the particulars and value of the estate of a deceased person in such form as may be prescribed by the Secretary for Financial Services and the Treasury, and verified by affidavit; (Amended 27 of 1996 s. 2; L.N. 106 of 2002)
- "affidavit for the Commissioner" (遺產申報誓章) means an affidavit in such form as may be prescribed by the Secretary for Financial Services and the Treasury verifying the particulars and value of the estate of a deceased person; (Amended 27 of 1996 s. 2; L.N. 106 of 2002)
- "applicable Part of Schedule 1" (附表1適用部分) means-
- (a) in the case of persons dying before 27 February 1931, Part 1 of Schedule 1;
  - (b) in the case of persons dying on or after the date shown in column 1 of the following table and before the date shown in column 2, the Part of Schedule 1 shown in column 3; and
  - (c) in the case of persons dying on or after the last date shown in column 1 of the following table, the last Part of Schedule 1 shown in column 3-

TABLE

<b>Date of Death</b>		<b>Applicable Part of Schedule 1</b>
<b>On or after</b>	<b>And before</b>	
27 February 1931	1 July 1936	Part 2
1 July 1936	1 April 1941	Part 3
1 April 1941	1 April 1948	Part 4
1 April 1948	1 February 1959	Part 5
1 February 1959	1 January 1963	Part 6
1 January 1963	1 April 1967	Part 7
1 April 1967	1 April 1970	Part 8
1 April 1970	1 April 1972	Part 9
1 April 1972	1 April 1974	Part 10
1 April 1974	11 June 1976	Part 11
11 June 1976	3 June 1977	Part 12
3 June 1977	11 July 1980	Part 13

11 July 1980	29 May 1981	Part 14
29 May 1981	4 June 1982	Part 15
4 June 1982	1 April 1987	Part 16
1 April 1987	1 April 1990	Part 17
1 April 1990	1 April 1993	Part 18
1 April 1993	1 April 1994	Part 19
1 April 1994	1 April 1995	Part 20
1 April 1995	1 April 1996	Part 21
1 April 1996	1 April 1997	Part 22
1 April 1997	1 April 1998	Part 23
1 April 1998		Part 24;

(Replaced 27 of 1996 s. 2. Amended 44 of 1997 s. 2; L.N. 152 of 1998; 19 of 1998 s. 2)

"assets" (資產) includes goodwill;

"associated operations" (相聯行動) means any 2 or more operations of any kind being-

- (a) operations which affect the same property, or one of which affects some property and the other or others of which affect property which represents, whether directly or indirectly, that property or income arising from that property, or any property representing accumulations of any such income; or
- (b) any 2 operations of which one is effected with reference to the other, or with a view to enabling it to be effected or to facilitating its being effected, and any third operation having a like relation to either of those two, and any fourth operation having a like relation to any of those three, and so on,

whether those operations are effected by the same person or by different persons, whether they are connected otherwise than as aforesaid or not, and whether they are contemporaneous or any of them precedes or follows any other;

"average rate" (平均率) means, in relation to a company, a rate per cent per annum, the percentage being ascertained by-

- (a) computing the aggregate amount of the net profits of the company for the relevant accounting years, a deduction being made, where the company sustained a loss in any of those years, of the amount of the loss;
- (b) dividing that amount by the number of those years; and
- (c) comparing the result with the principal value of the assets of the company passing on the death of the deceased by virtue of section 35 after making the allowances to be made under section 39;

"Commissioner" (署長) means such person as the Chief Executive may appoint as Commissioner for the purpose of this Ordinance; (Amended 21 of 1972 s. 2; 12 of 1999 s. 3)

"company" (公司) includes any body corporate, wheresoever incorporated;

"debenture" (債權證) means, in relation to a company, any obligation of the company in respect of any loan capital issued by the company otherwise than as consideration for a loan made to it in the ordinary course of banking business, or in respect of any debt incurred by the company-

- (a) for any money borrowed by the company, otherwise than by way of temporary loan made in the ordinary course of a banking business;
- (b) for any transfer of capital assets made to the company by any person, unless the obligation is one resulting from a dealing with a person who transferred such assets to the company in, and on terms consistent with, the ordinary course of a business carried on by him;
- (c) without consideration, or for consideration the value of which to the company at the time when the debt was incurred was substantially less than the value at that time of the debt, including any premium thereon; or
- (d) where the debt was of such a nature that it would in the ordinary course of business and apart from some special arrangement, have carried interest, if the debt did not

- carry interest or carried interest at a rate which was either unreasonably high or unreasonably low;
- "disposition" (產權處置) includes any trust, covenant, agreement or arrangement, whether made by a single operation or by associated operations, and also, in relation to shares in or debentures of a company, the extinguishment or any alteration of rights attaching thereto, whether effected by a single operation or by associated operations;
- "distributed assets" (經分派資產) means, in relation to a company, assets of the company to which section 35(3) applies which were disposed of or distributed by the company as mentioned in that subsection, and "value of the distribution" (分派價值) means, in relation to any distributed assets, the value thereof or, if partial consideration, other than the extinguishment, or an alteration, of rights attaching to shares in or debentures of a company to which that section applies, was given for the distribution in money or money's worth received by the company for its own use and benefit, the value thereof less the value of the consideration given;
- "dividend" (股息) includes a bonus chargeable to tax under the Inland Revenue Ordinance (Cap 112) and also any bonus which would be so chargeable if it had arisen in or been derived from Hong Kong; (Amended 31 of 1990 s. 10)
- "estate duty" (遺產稅) means duty chargeable under this Ordinance;
- "executor" (遺囑執行人) means the executor or administrator of a deceased person and includes, as regards any obligation under this Ordinance, any person who takes possession of or intermeddles with the property of a deceased person or any portion thereof;
- "incumbrance" (產權負擔) includes mortgage and terminable charge;
- "interest in expectancy" (預期權益) includes an estate in remainder or reversion and every future interest whether vested or contingent, but does not include a reversion expectant upon the determination of a lease;
- "member" (成員) means, in relation to a company, a holder in his own right of any share in or debenture of the company, and a person interested in any share in or debenture of the company held, whether by himself or another, otherwise than in the holder's own right;
- "officer" (高級人員) means, in relation to a company, any person who exercises the functions of a director, manager, secretary or liquidator of the company;
- "payment" (繳付、付款) includes a transfer of property and a set-off or release of an obligation, and references to the amount of a payment include, in relation to property transferred or to an obligation set-off or release, references to the value thereof;
- "periodical payment" (按期付款) means a payment by way of dividend or interest, a payment by way of remuneration not being a single lump sum payment, and any other payment being one of a series of payments, whether inter-connected or not, whether of the same or of varying amounts, and whether payable at regular intervals or otherwise;
- "power" (權力) includes any right or power exercisable by virtue of the holding of shares in or debentures of a company, and any right or power to procure an issue of shares in or debentures of a company;
- "property" (財產) includes movable and immovable property and the proceeds of sale thereof respectively and any money or investment for the time being representing the proceeds of sale;
- "property passing on the death" (去世時轉移的財產) includes property passing either immediately on the death or after any interval, and either certainly or contingently, and either originally or by way of substitutive limitation, and "on the death" (去世時) includes "at a period ascertainable only by reference to the death" (在僅可依據該宗死亡才可以確定的一段期間);
- "recognized stock market" (認可證券市場) has the same meaning as in section 1 of Part 1 of Schedule 1 to the Securities and Futures Ordinance (Cap 571); (Added 5 of 2002 s. 407)

"settlement" (授產安排、授產契) means any non-testamentary disposition in writing, whether made voluntarily or upon a good or valuable consideration other than a bona fide pecuniary consideration, whereby any definite and certain property is settled or agreed to be settled in any manner for any purpose whatsoever. (Amended 5 of 2002 s. 407)

(Amended 5 of 2002 s. 407)

[cf. 1894 c. 30 s. 22(1) U.K.; 1940 c. 29 ss. 44, 47(2) & 59 U.K.; 1944 c. 23 s. 36 U.K.]

(2) For the purposes of this Ordinance-

- (a) a person shall be deemed competent to dispose of property if he has such an estate or interest therein or such general power as would, if he were sui juris, enable him to dispose of the property; and "general power" (一般權力) includes every power or authority enabling the donee or other holder thereof to appoint or dispose of property as he thinks fit, whether exercisable by instrument inter vivos or by will, or both, but exclusive of any power exercisable either in a fiduciary capacity under a disposition not made by himself or as mortgagee;
- (b) a disposition taking effect out of the interest of the deceased person shall be deemed to have been made by him, whether the concurrence of any other person was or was not required;
- (c) money which a person has a general power to charge on property shall be deemed to be property of which he has power to dispose;
- (d) the creation by a person or with his consent of a debt or other right enforceable against him personally or against property of which he was or might become competent to dispose, or to charge or burden for his own benefit, shall be deemed to have been a disposition made by that person, and in relation thereto the expression "property" (財產) shall include the debt or right created; [cf. 1940 c. 29 s. 45(1) U.K.]
- (e) the extinguishment at the expense of the deceased of a debt or other right shall be deemed to have been a disposition made by the deceased in favour of the person for whose benefit the debt or right was extinguished, and in relation thereto the expression "property" (財產) shall include the benefit conferred by the extinguishment of the debt or right. [cf. 1940 c. 29 s. 45(2) U.K.]

[cf. 1894 c. 30 s. 22(2) U.K.]

(3) A person shall be deemed to have made a transfer of property to a company if the property came to be included in the resources of the company by the effect of a disposition made by him or with his consent or of any associated operations of which such a disposition formed one. [cf. 1940 c. 29 s. 58(2) U.K.]

(4) A person shall be deemed to have received or had any payment, income, profit, enjoyment, assets, or interest, the receipt or having whereof by him is relevant for the purposes of this Ordinance, if any of the following conditions have been satisfied in relation thereto, that is to say-

- (a) if the relevant payment or other matter has been applied in any manner for the benefit of that person, or has been dealt with by that or any other person in any manner calculated to cause it to inure for the benefit of that person at any time, whether in the form of income or not or if any property which was or would be available for the purpose by reason of the effect or successive effects of any one or more of associated operations relating to the relevant payment or other matter has been so applied or dealt with;
- (b) if any advantages received or to be received at any time by that person have been provided out of that payment or other matter, or out of any such property as aforesaid;
- (c) if that person became able in any manner to control the application of the relevant payment or other matter, or of any such property as aforesaid, otherwise than in a fiduciary capacity;
- (d) if the relevant payment or other matter, or any such property as aforesaid, has been applied in any manner so as to increase the value to that person of any property in

- which he was beneficially interest; or
- (e) as respects such profits as are mentioned in section 36, if the receipt by, or accrual to, the company of those profits operated in any manner so as to increase the value to that person of any property in which that person was beneficially interested, so however that the amount of the income or profits which that person is to be treated as having received by virtue of this paragraph shall be limited to the amount of the increase in value of the property in question,

and references in this Ordinance to the deceased's receiving or having, or being or becoming entitled to receive or have, any such payment or other matter as aforesaid shall be construed accordingly. [cf. 1940 c. 29 s. 58(3) U.K.]

(5) References in this Ordinance-

- (a) to a disposition's being made by any person, to a power's being exercised or exercisable by any person, or to any other act's being done by any person, include references to its being made, or being exercised or exercisable, or being done, by him and another jointly or by another at his direction or by a company of which he had control, or powers equivalent to control, within the meaning of section 44(3), whether with or without the consent of any other person having similar powers; references importing an omission on the part of any person in relation to any such matter as aforesaid shall be construed in like manner; and references in relation to any such matter, as aforesaid to its being made, or being exercised or exercisable, or being done or omitted, with the consent of any person include references to its being made, or being exercised or exercisable, being done or omitted, at his request or with or subject to his acquiescence; [cf. 1940 c. 29 s. 58(4) U.K.; 1954 c. 44 s. 29(6) U.K.]
- (b) to a person having any power or control or doing any act in a fiduciary capacity shall be construed as references to his having that power or control or doing that act in a fiduciary capacity imposed on him otherwise than by a disposition made by him and in such a capacity only; [cf. 1940 c. 29 s. 58(5) U.K.]
- (c) to an interest ceasing or being limited to cease on a death shall be construed as including references to its being subject to a limitation, in whatsoever form, having the effect of providing in the alternative for its cesser on the death or on the occurrence of some event, or the expiration of some period, before the death; [cf. 1940 c. 29 s. 58(6) U.K.]
- (d) to a transfer of property, (except in the definition of "payment" (繳付、付款) in subsection (1)) shall include a reference to a payment of money, and the expressions "disposition" (產權處置) and "value" (價值) respectively, in relation to money, shall include payment and amount. [cf. 1952 c. 33 s. 72(2) U.K.]

(Replaced 1 of 1959 s. 2)

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Schedule:	1		19 of 1998 s. 3	01/04/1998

[sections 3, 5, 14, 16,  
17, 23, 24 & 27]

PART 1

(Persons dying before 27 February 1931)

Where the principal value of the estate			Estate duty shall be payable at the rate per cent of
Exceeds	\$	\$	
	500 and does not exceed	1000 .....	1
„	1000 „ „ „	10000 .....	2
	„		
„	10000 „ „ „	100000 .....	3
	„		
„	100000 „ „ „	250000 .....	5
	„		
„	250000 „ „ „	500000 .....	5.50
	„		
„	500000 „ „ „	750000 .....	6
	„		
„	750000 „ „ „	1000000 .....	6.50
	„		
„	1000000 „ „ „	1500000 .....	7
	„		
„	1500000 „ „ „	2500000 .....	7.50
	„		
„	2500000 .....		8

(Amended 20 of 1948 s. 4)

## PART 2

(Persons dying on or after 27 February 1931  
but before 1 July 1936)

Where the principal value of the estate			Estate duty shall be payable at the rate per cent of
Exceeds	\$	\$	
	500 and does not exceed	5000 .....	1
„	5000 „ „ „	10000 .....	2
	„		
„	10000 „ „ „	25000 .....	3
	„		
„	25000 „ „ „	50000 .....	4
	„		
„	50000 „ „ „	100000 .....	5
	„		
„	100000 „ „ „	200000 .....	6
	„		
„	200000 „ „ „	400000 .....	7
	„		
„	400000 „ „ „	600000 .....	8
	„		
„	600000 „ „ „	800000 .....	9
	„		
„	800000 „ „ „	1000000 .....	10
	„		
„	1000000 „ „ „	2000000 .....	11

„	2000000	.....	12
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(Amended 20 of 1948 s. 4)

PART 3

(Persons dying on or after 1 July 1936  
but before 1 April 1941)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
Exceeds	\$		\$	
	500 and does not exceed		5000	1
„	5000	„ „ „	10000	2
		„		
„	10000	„ „ „	25000	3
		„		
„	25000	„ „ „	50000	4
		„		
„	50000	„ „ „	100000	5
		„		
„	100000	„ „ „	200000	6
		„		
„	200000	„ „ „	300000	7
		„		
„	300000	„ „ „	400000	8
		„		
„	400000	„ „ „	500000	9
		„		
„	500000	„ „ „	600000	10
		„		
„	600000	„ „ „	700000	11
		„		
„	700000	„ „ „	800000	12
		„		
„	800000	„ „ „	1000000	13
		„		
„	1000000	„ „ „	2000000	14
		„		
„	2000000	„ „ „	3500000	15
		„		
„	3500000	„ „ „	5000000	16
		„		
„	5000000	„ „ „	10000000	17
		„		
„	10000000	„ „ „	15000000	18
		„		
„	15000000	„ „ „	20000000	19
		„		
„	20000000	.....		20

(Added 26 of 1936 s. 4)

PART 4

(Persons dying on or after 1 April 1941  
but before 1 April 1948)

				Where the principal value of the estate		Estate duty shall be payable at the rate per cent of
Exceeds	\$	\$ 500 and does not exceed		\$		
				5000 .....		1
„	5000	„	„	10000 .....		2
		„				
„	10000	„	„	25000 .....		3
		„				
„	25000	„	„	50000 .....		4
		„				
„	50000	„	„	100000 .....		5
		„				
„	100000	„	„	200000 .....		6
		„				
„	200000	„	„	300000 .....		7
		„				
„	300000	„	„	350000 .....		8
		„				
„	350000	„	„	400000 .....		9
		„				
„	400000	„	„	450000 .....		10
		„				
„	450000	„	„	500000 .....		11
		„				
„	500000	„	„	550000 .....		12
		„				
„	550000	„	„	600000 .....		13
		„				
„	600000	„	„	650000 .....		14
		„				
„	650000	„	„	700000 .....		15
		„				
„	700000	„	„	750000 .....		16
		„				
„	750000	„	„	800000 .....		17
		„				
„	800000	„	„	900000 .....		18
		„				
„	900000	„	„	1000000 .....		19
		„				
„	1000000	„	„	1250000 .....		20
		„				
„	1250000	„	„	1500000 .....		21
		„				
„	1500000	„	„	1750000 .....		22
		„				
„	1750000	„	„	2000000 .....		23
		„				
„	2000000	„	„	2500000 .....		24

2500000	”	”	”	3000000	.....	25
3000000	”	”	”	3500000	.....	26
3500000	”	”	”	4000000	.....	27
4000000	”	”	”	4500000	.....	29
4500000	”	”	”	5000000	.....	31
5000000	”	”	”	7000000	.....	34
7000000	”	”	”	10000000	.....	37
10000000	”	”	”	15000000	.....	40
15000000	”	”	”	20000000	.....	43
20000000	”	”	”	25000000	.....	46
25000000	”	”	”	30000000	.....	49
30000000	”	.....	.....	.....	.....	52

(Added 7 of 1941 s. 3)

PART 5

(Persons dying on or after 1 April 1948  
but before 1 February 1959)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
Exceeds	\$		\$	
	5000	and does not exceed	10000	2
”	10000	”	25000	3
”	”	”	50000	4
”	25000	”	100000	5
”	”	”	200000	6
”	50000	”	300000	7
”	”	”	350000	8
”	100000	”	400000	9
”	”	”	450000	10
”	200000	”	500000	11
”	”	”	550000	12
”	300000	”	600000	13
”	”	”	650000	14
”	350000	”	700000	15
”	”	”	750000	16
”	400000	”	800000	17
”	”	”	900000	18
”	450000	”	1000000	19
”	”	”	1250000	20

„	500000	„	„	„	1500000	.....	21
„		„	„	„	1750000	.....	22
„	550000	„	„	„	2000000	.....	23
„		„	„	„	2500000	.....	24
„	600000	„	„	„	3000000	.....	25
„		„	„	„	3500000	.....	26
„	650000	„	„	„	4000000	.....	27
„		„	„	„	4500000	.....	29
„	700000	„	„	„	5000000	.....	31
„		„	„	„	7000000	.....	34
„	750000	„	„	„	10000000	.....	37
„		„	„	„	15000000	.....	40
„	800000	„	„	„	20000000	.....	43
„		„	„	„	25000000	.....	46
„	900000	„	„	„	30000000	.....	49
	1000000	„	„	„			
	1250000	„	„	„			
	1500000	„	„	„			
	1750000	„	„	„			
	2000000	„	„	„			
	2500000	„	„	„			
	3000000	„	„	„			
	3500000	„	„	„			
	4000000	„	„	„			
	4500000	„	„	„			
	5000000	„	„	„			
	7000000	„	„	„			
	10000000	„	„	„			
	15000000	„	„	„			
	20000000	„	„	„			
	25000000	„	„	„			
„	30000000	.....					52

(Added 17 of 1948 s. 3. Amended 1 of 1959 s. 11)

PART 6

(Persons dying on or after 1 February 1959)

and before 1 January 1963)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
Exceeds	\$	and does not exceed	\$	
	50000		100000 .....	2
”	100000	” ” ”	200000 .....	3
”		” ” ”	300000 .....	5
”	200000	” ” ”	350000 .....	7
”		” ” ”	400000 .....	8
”	300000	” ” ”	450000 .....	9
”		” ” ”	500000 .....	10
”	350000	” ” ”	550000 .....	11
”		” ” ”	600000 .....	12
”	400000	” ” ”	700000 .....	14
”		” ” ”	800000 .....	15
”	450000	” ” ”	900000 .....	16
”		” ” ”	1000000 .....	17
”	500000	” ” ”	1500000 .....	18
”		” ” ”	2000000 .....	19
”	550000	” ” ”	3000000 .....	20
”		” ” ”	4000000 .....	23
”	600000	” ” ”	5000000 .....	27
”		” ” ”	7000000 .....	30
”	700000	” ” ”	10000000 .....	33
”		” ” ”	15000000 .....	35
”	800000	” ” ”		
	900000	” ” ”		
	1000000	” ” ”		
	1500000	” ” ”		
	2000000	” ” ”		
	3000000	” ” ”		
	4000000	” ” ”		
	5000000	” ” ”		
	7000000	” ” ”		
	10000000	” ” ”		
”	15000000	.....		40

(Added 1 of 1959 s. 12. Amended 47 of 1962 s. 12)

PART 7

(Persons dying on or after 1 January 1963  
and before 1 April 1967)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
Exceeds	\$	and does not exceed	\$	
	100000		200000	3
„	200000	„ „ „	300000	5
„		„ „ „	350000	7
„	300000	„ „ „	400000	8
„		„ „ „	450000	9
„	350000	„ „ „	500000	10
„		„ „ „	550000	11
„	400000	„ „ „	600000	12
„		„ „ „	700000	14
„	450000	„ „ „	800000	15
„		„ „ „	900000	16
„	500000	„ „ „	1000000	17
„		„ „ „	1500000	18
„	550000	„ „ „	2000000	19
„		„ „ „	3000000	20
„	600000	„ „ „	4000000	23
„		„ „ „	5000000	27
„	700000	„ „ „	7000000	30
„		„ „ „	10000000	33
„	800000	„ „ „	15000000	35
	900000	„ „ „		
	1000000	„ „ „		
	1500000	„ „ „		
	2000000	„ „ „		
	3000000	„ „ „		
	4000000	„ „ „		
	5000000	„ „ „		
	7000000	„ „ „		
	10000000	„ „ „		
„	15000000	.....		40

(Added 47 of 1962 s. 13. Amended 24 of 1967 s. 4)

### PART 8

(Persons dying on or after 1 April 1967 and  
before 1 April 1970)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	100000	and does not exceed	200000	..... 3
„	200000	„ „ „	300000	..... 5
„		„ „ „	350000	..... 7
„	300000	„ „ „	400000	..... 8
„		„ „ „	450000	..... 9
„	350000	„ „ „	500000	..... 10
„		„ „ „	550000	..... 11
„	400000	„ „ „	600000	..... 12
„		„ „ „	700000	..... 14
„	450000	„ „ „	800000	..... 15
„		„ „ „	900000	..... 16
„	500000	„ „ „	1000000	..... 17
„		„ „ „	1500000	..... 18
„	550000	„ „ „	2000000	..... 19
„		„ „ „	3000000	..... 20
„	600000	„ „ „	4000000	..... 23
	700000	„ „ „		
	800000	„ „ „		
	900000	„ „ „		
	1000000	„ „ „		
	1500000	„ „ „		
	2000000	„ „ „		
	3000000	„ „ „		
„	4000000	.....		25

(Added 24 of 1967 s. 5. Amended 37 of 1970 s. 4)

#### PART 9

(Persons dying on or after 1 April 1970 and  
before 1 April 1972)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	200000	and does not exceed	300000	..... 5
„	300000	„ „ „	350000	..... 7
„		„ „ „	400000	..... 8
„	350000	„ „ „	450000	..... 9
„		„ „ „	500000	..... 10
„	400000	„ „ „	550000	..... 11
„		„ „ „	600000	..... 12

„	450000	„	„	„	700000	.....	14
„		„	„	„	800000	.....	15
„	500000	„	„	„	900000	.....	16
„		„	„	„	1000000	.....	17
„	550000	„	„	„	1500000	.....	18
„		„	„	„	2000000	.....	19
	600000	„	„	„			
	700000	„	„	„			
	800000	„	„	„			
	900000	„	„	„			
	1000000	„	„	„			
	1500000	„	„	„			
	2000000	„	„	„			
„		.....					20

(Added 37 of 1970 s. 5. Amended 27 of 1972 s. 5)

PART 10

(Persons dying on or after 1 April 1972  
and before 1 April 1974)

Where the principal value of the estate					Estate duty shall be payable at the rate per cent of
Exceeds	\$			\$	
	200000 and does not exceed			300000	..... 5
„	300000	„	„	400000	..... 6
„		„	„	500000	..... 7
„	400000	„	„	550000	..... 8
„		„	„	600000	..... 9
„	500000	„	„	650000	..... 10
„		„	„	700000	..... 11
„	550000	„	„	800000	..... 12
„		„	„	900000	..... 13
„	600000	„	„	1000000	..... 14
	650000	„	„		
	700000	„	„		
	800000	„	„		
	900000	„	„		
„	1000000	.....			15

(Added 27 of 1972 s. 6. Amended 24 of 1974 s. 4)

PART 11

(Persons dying on or after 1 April 1974  
and before the commencement of the Estate  
Duty (Amendment) Ordinance 1976)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$	and does not exceed	\$	
Exceeds	300000		400000 .....	6
„	400000	„ „ „	500000 .....	7
„		„ „ „	550000 .....	8
„	500000	„ „ „	600000 .....	9
„		„ „ „	650000 .....	10
„	550000	„ „ „	700000 .....	11
„		„ „ „	800000 .....	12
„	600000	„ „ „	900000 .....	13
„		„ „ „	1000000 .....	14
	650000	„ „ „		
		„ „ „		
	700000	„ „ „		
		„ „ „		
	800000	„ „ „		
		„ „ „		
	900000	„ „ „		
		„ „ „		
„	1000000	.....		15

(Added 24 of 1974 s. 5. Amended 31 of 1976 s. 5)

PART 12

(Persons dying on or after the commencement of the Estate Duty  
(Amendment) Ordinance 1976 and before the commencement  
of the Estate Duty (Amendment) Ordinance 1977)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$	and does not exceed	\$	
Exceeds	300000		400000 .....	6
„	400000	„ „ „	500000 .....	7
„		„ „ „	550000 .....	8
„	500000	„ „ „	600000 .....	9
„		„ „ „	650000 .....	10
„	550000	„ „ „	700000 .....	11
„		„ „ „	800000 .....	12
„	600000	„ „ „	900000 .....	13
„		„ „ „	1000000 .....	14
„	650000	„ „ „	1500000 .....	15
„		„ „ „	2000000 .....	16
„	700000	„ „ „	3000000 .....	17
		„ „ „		
	800000	„ „ „		
		„ „ „		

900000	„	„	„	
	„			
1000000	„	„	„	
	„			
1500000	„	„	„	
	„			
2000000	„	„	„	
	„			
3000000	„	„	„	18

(Added 31 of 1976 s. 6. Amended 31 of 1977 s. 5)

PART 13

(Persons dying on or after the commencement of the Estate Duty (Amendment) Ordinance 1977 and before the commencement of the Estate Duty (Amendment) Ordinance 1980)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	400000	and does not exceed	500000	7
„	500000	„ „ „	550000	8
„		„ „ „	600000	9
„	550000	„ „ „	650000	10
„		„ „ „	700000	11
„	600000	„ „ „	800000	12
„		„ „ „	900000	13
„	650000	„ „ „	1000000	14
„		„ „ „	1500000	15
„	700000	„ „ „	2000000	16
„		„ „ „	3000000	17
	800000	„ „ „		
		„ „ „		
	900000	„ „ „		
		„ „ „		
	1000000	„ „ „		
		„ „ „		
	1500000	„ „ „		
		„ „ „		
	2000000	„ „ „		
		„ „ „		
„	3000000	„ „ „		18

(Added 31 of 1977 s. 6. Amended 33 of 1980 s. 4)

PART 14

(Persons dying on or after the commencement of the Estate Duty (Amendment) Ordinance 1980 and before the commencement of the Estate Duty (Amendment) Ordinance 1981)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	600000	and does not exceed	650000	10
„	650000	„ „ „	700000	11
		„		
„	700000	„ „ „	800000	12
„		„	900000	13
„	800000	„ „ „	1000000	14
„		„	1500000	15
„	900000	„ „ „	2000000	16
„		„	3000000	17
	1000000	„ „ „		
		„		
	1500000	„ „ „		
		„		
	2000000	„ „ „		
		„		
„	3000000	.....		18

(Added 33 of 1980 s. 5. Amended 29 of 1981 s. 7)

#### PART 15

(Persons dying on or after the commencement of the Estate Duty (Amendment) Ordinance 1981 and before the commencement of the Estate Duty (Amendment) Ordinance 1982)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	1000000	and does not exceed	1500000	15
„	1500000	„ „ „	2000000	16
„		„	3000000	17
	2000000	„ „ „		
		„		
„	3000000	.....		18

(Added 29 of 1981 s. 8. Amended 28 of 1982 s. 6)

#### PART 16

(Persons dying on or after the commencement of the Estate Duty (Amendment) Ordinance 1982 and before the commencement of the Estate Duty (Amendment) Ordinance 1987)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	2000000	and does not exceed	2500000	10
„	2500000	„ „ „	3000000	12
„		„	3500000	14

„	3000000	„	„	„	4000000 .....	16
		„				
	3500000	„	„	„		
		„				
„	4000000	.....				18

(Added 28 of 1982 s. 7. Amended 29 of 1987 s. 5)

PART 17

(Persons dying on or after the commencement of the Estate Duty (Amendment) Ordinance 1987 and before the commencement of the Estate Duty (Amendment) Ordinance 1990)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	2000000	and does not exceed	2500000 .....	6
„	2500000	„ „ „	„ 3000000 .....	8
„	3000000	„ „ „	„ 3500000 .....	10
„	3500000	„ „ „	„ 4000000 .....	12
„	4000000	„ „ „	„ 4500000 .....	14
„	4500000	„ „ „	„ 5000000 .....	16
„	5000000	.....		18

(Added 29 of 1987 s. 6. Amended 31 of 1990 s. 8)

PART 18

(Persons dying on or after the commencement of the Estate Duty (Amendment) Ordinance 1990 and before the commencement of the Estate Duty (Amendment) Ordinance 1993)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	4000000	and does not exceed	4500000 .....	6
„	4500000	„ „ „	„ 5000000 .....	12
		„		
„	5000000	.....		18

(Added 31 of 1990 s. 9. Amended 29 of 1993 s. 4)

PART 19

(Persons dying on or after the commencement of the Estate Duty (Amendment) Ordinance 1993 and before the commencement of the Estate Duty (Amendment) Ordinance 1994)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	5000000	and does not exceed	6000000	6
„	6000000	„ „ „	7000000	12
„	7000000	„	.....	18

(Added 29 of 1993 s. 5. Amended 34 of 1994 s. 7)

#### PART 20

(Persons dying on or after the commencement  
of the Estate Duty (Amendment) Ordinance 1994  
and before the commencement of the Estate  
Duty (Amendment) Ordinance 1995)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	5500000	and does not exceed	6500000	6
„	6500000	„ „ „	7500000	12
„	7500000	„	.....	18

(Added 34 of 1994 s. 8. Amended 41 of 1995 s. 4)

#### PART 21

(Persons dying on or after 1 April 1995 and before 1 April 1996)

Where the principal value of the estate				Estate duty shall be payable at the rate per cent of
	\$		\$	
Exceeds	6000000	and does not exceed	7000000	6
„	7000000	„ „ „	8000000	12
„	8000000	„	.....	18

(Added 41 of 1995 s. 5)

#### PART 22

(Persons dying on or after 1 April 1996 and before 1 April 1997)

		Where the principal value of the estate	Estate duty is be payable at the rate per cent of
		\$	\$
Exceeds	6500000 and does not exceed	8000000 .....	6
Exceeds	8000000 and does not exceed	9500000 .....	12
Exceeds	9500000 .....		18

(Added 27 of 1996 s. 16. Amended 44 of 1997 s. 3)

### PART 23

(Persons dying on or after 1 April 1997 and before 1 April 1998)

		Where the principal value of the estate	Estate duty shall be payable at the rate per cent of
		\$	\$
Exceeds	7000000 and does not exceed	8500000 .....	6
Exceeds	8500000 and does not exceed	10000000 .....	12
Exceeds	10000000 .....		18

(Added 44 of 1997 s. 3. Amended 19 of 1998 s. 3)

### PART 24

(Persons dying on or after 1 April 1998)

		Where the principal value of the estate	Estate duty shall be payable at the rate per cent of
Exceeds	\$7500000 and does not exceed \$9000000 .....		5
Exceeds	\$9000000 and does not exceed \$10500000 .....		10
Exceeds	\$10500000 .....		15

(Added 19 of 1998 s. 3)  
(Schedule 1 amended 27 of 1996 s. 16)

Chapter:	111B	PRESCRIPTION OF FORMS UNDER SECTION 28	Gazette Number	Version Date
Paragraph:	1		12 of 1999	01/07/1997

**Remarks:**

Amendments retroactively made-see 12 of 1999 s. 3

Pursuant to section 28 of the Estate Duty Ordinance and in conjunction with section 14(12) and section 3 of that Ordinance, the Governor in Council has prescribed the forms set out below as being respectively the Form of Certificate of Assessment and the Form of Corrective Affidavit.

INLAND REVENUE DEPARTMENT,  
ESTATE DUTY OFFICE,  
3rd floor, Club Lusitano Building,  
Ice House Street,  
Hong Kong.

No. ....

Hong Kong, .....

CERTIFICATE OF ASSESSMENT

Estate Duty Ordinance, Cap 111

GENTLEMEN,

....., deceased.

In accordance with Section 14(12) of Cap 111, I have now assessed the value of the above estate at \$ ..... or under \$ ..... and shall, on payment of the sum set out below, deliver to you or your authorized representative my certificate of receipt of Estate Duty for presentation to the Probate Registrar.

Deputy Commissioner of Estate Duty.

	Estate Duty	Interest.	Remarks.
\$			
\$			
		\$	
		\$	
	Total		
\$		\$	\$
\$		\$	\$
\$		\$	\$
		\$	\$
		\$	\$
	Duty at ..... % on \$ ..... Addition	\$	\$

under Section 32 of Estate Duty Ordinance,  
Cap 111 .....

Total  
Duty .....

Interest at 4% on \$ .....  
from ..... to .....  
= ..... months and ..... days.

Interest at 8% on \$ .....  
from ..... to .....  
= ..... years and ..... days.

Amount paid on .....

Interest at 8% on \$ .....  
from ..... to .....  
= ..... years and ..... days.

Balance  
due .....

NOTE:- Interest has been calculated to the date of this memorandum only, and is accruing at the rate of \$ ..... a day, but provided payment is made within one week no recalculation will be required. After the lapse of one week the Commissioner may take such steps as may be necessary to recover duty and full accrued interest without further notice\*.

Cheques, Drafts and Cashier's Orders should be made payable to "The Government of the Hong Kong Special Administrative Region" and crossed. They should not be made payable to any individual officer.

MESSRS. ....

(12 of 1999 s. 3)

I.R. Form E.D. 11

CORRECTIVE AFFIDAVIT

Estate Duty Ordinance, Cap 111, Section 3

For use where the affidavit for the Commissioner or the account is to be corrected.

NOTE.- The Chinese characters should be given (in addition to any romanized equivalent) in the case of all Chinese names.



Sworn Interpreter

Before me,

A Commissioner, etc.

STATEMENT OF CORRECTIONS

(Schedule to be annexed here)

Serial No.	Particulars of the correction to be made by reference to the original affidavit or account	VALUE		Increase	Decrease
		As in original affidavit	As now corrected		
		\$	\$	\$	\$

.....  
.....  
Signature of person making the affidavit.

STATEMENT OF THE CIRCUMSTANCES NECESSITATING THE SEVERAL CORRECTIONS

Reference Number to the Statement overleaf	Where any claim to refund is made full particulars relied on and any particulars which the Commissioner may be likely to need to enable him to decide on the claim should be set out.
	Where any additions to the original affidavit are made the same particulars as required in the original should be given.

.....  
.....  
Signature of person making the affidavit.

Name of Solicitor (if any) .....  
If communications are to be sent to the Solicitor, the executor should sign here.

Chapter:	112	INLAND REVENUE ORDINANCE	Gazette Number	Version Date
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Section:	54	Liability of executor of deceased taxpayer		30/06/1997
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The executor of a deceased person shall be chargeable with the tax for all periods prior to the date of such person's death with which the said person would be chargeable if he were alive, and shall be liable to do all such acts, matters or things as the deceased person if he were alive would be liable to do under this Ordinance:

Provided that-

- (a) no proceedings, other than an assessment to additional tax under section 82A, shall be instituted against the executor under the provisions of Part XIV in respect of any act or default of the deceased person; (Amended 43 of 1975 s. 5)
- (b) no assessment or additional assessment, other than an assessment to additional tax under section 82A, in respect of a period prior to the date of such person's death shall be made after the expiry of 1 year from such date of death, or 1 year from the date of filing any affidavit required under the Estate Duty Ordinance (Cap 111), whichever is the later. (Amended 26 of 1969 s. 30; 56 of 1993 s. 23)

Chapter:	1C	SPECIFICATION OF PUBLIC OFFICES	Gazette Number	Version Date
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Schedule:		SCHEDULE	L.N. 6 of 2005	10/03/2005
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Public Office	Ordinance or section of Ordinance for which specified
Chief Justice	Bankruptcy Ordinance (Chapter 6), section 99A(7)(c). (L.N. 270 of 1979)
Chief Justice	Companies Ordinance (Chapter 32), section 222A(7)(c). (L.N. 270 of 1979)
Chief Justice	Evidence Ordinance (Chapter 8), sections 27(2) and 29A(2). (L.N. 229 of 1979)
Chief Justice	Juvenile Offenders Ordinance (Chapter 226), section 3A(2). (L.N. 229 of 1979)
Chief Secretary for Administration (L.N. 362 of 1997)	Abbot of the Order of Cistercians of the Strict Observance Incorporation Ordinance (Chapter 1107), section 6(2). (L.N. 368 of 1984; 1 of 2001 s. 8)
Chief Secretary for Administration (L.N. 362 of 1997)	Air Passenger Departure Tax Ordinance (Chapter 140). (L.N. 318 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Basel Evangelical Missionary Society Incorporation Ordinance (Chapter 1002), section 6(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Betting Duty Ordinance (Chapter 108). (L.N. 211 of 1980)
Chief Secretary for Administration (L.N. 362 of 1997)	Catholic Mission of Macao Incorporation Ordinance (Chapter 1006), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration	Chater (Cathedral and St. Andrew's) Endowment Funds

(L.N. 362 of 1997)	Incorporation Ordinance (Chapter 1050), section 4(3). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	China Peniel Missionary Society Incorporation Ordinance (Chapter 1011), Section 6(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Church of Christ in China, Wanchai Church, Incorporation Ordinance (Chapter 1063), section 6(3). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Colony Armorial Bearings (Protection) Ordinance (Chapter 315), section 3. (L.N. 103 of 1966)
Chief Secretary for Administration (L.N. 362 of 1997)	Congregation of Our Lady of Charity of the Good Shepherd of Angers at Hong Kong Incorporation Ordinance (Chapter 1084), section 6(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Criminal Procedure Ordinance (Chapter 221), section 85(1). (L.N. 3 of 1986)
Chief Secretary for Administration (L.N. 362 of 1997)	Daughters of Charity of the Canossian Institute Incorporation Ordinance (Chapter 1016), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Daughters of Mary Help of Christians Incorporation Ordinance (Chapter 1070), section 6(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Education Scholarships Fund Ordinance (Chapter 1085), section 6(2). (L.N. 7 of 1992)
Chief Secretary for Administration (L.N. 362 of 1997)	Evidence Ordinance (Chapter 8), sections 19A(1) and 40(5). (L.N. 311 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Heung Yee Kuk Ordinance (Chapter 1097). (L.N. 71 of 1974)
Chief Secretary for Administration (L.N. 362 of 1997)	Immigration Ordinance (Chapter 115). (L.N. 198 of 1973)
Chief Secretary for Administration (L.N. 362 of 1997)	Institute of the Soeurs des Missions Etrangeres Incorporation Ordinance (Chapter 1088), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Irish Province of the Order of Franciscans Minor Incorporation Ordinance (Chapter 1028), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Jesuit Order (English Assistancy) Incorporation Ordinance (Chapter 1029), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Jesuit Order (Portuguese Province) Incorporation Ordinance (Chapter 1030), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Kowloon Union Church Incorporation Ordinance (Chapter 1032), section 6(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Maryknoll Sisters of St. Dominic Incorporation Ordinance (Chapter 1019), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Norwegian Seamen's Mission Incorporation Ordinance (Chapter 1056), section 7(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Petites Soeurs des Pauvres, St. Pern, Bretagne, Incorporation Ordinance (Chapter 1039), section 6(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Pontifical Foreign Missions Institute Incorporation Ordinance (Chapter 1041), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Prison Rules (Chapter 234 subsidiary legislation A), rule 222(2). (L.N. 48 of 1967)
Chief Secretary for Administration (L.N. 362 of 1997)	Probation of Offenders Rules (Chapter 298 subsidiary legislation A), rule 42. (L.N. 48 of 1967)

Chief Secretary for Administration (L.N. 362 of 1997)	Registration of Persons Ordinance (Chapter 177), section 11. (L.N. 137 of 1970; 9 of 2003 s. 23)
Chief Secretary for Administration (L.N. 362 of 1997)	Salesian Society Incorporation Ordinance (Chapter 1043), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Sisters of the Precious Blood Order Incorporation Ordinance (Chapter 1045), section 4(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Soeurs de Saint Paul de Chartres Incorporation Ordinance (Chapter 1046), section 5(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	The Rules of the Supreme Court (Chapter 4 subsidiary legislation A), Order 69, rule 2, and Order 70, rule 3. (L.N. 153 of 1967)
Chief Secretary for Administration (L.N. 362 of 1997)	Tsung Tsin Mission of Hong Kong Incorporation Ordinance (Chapter 1090), section 6(2). (L.N. 368 of 1984)
Chief Secretary for Administration (L.N. 362 of 1997)	Union Church Incorporation Ordinance (Chapter 1052), section 14(5). (L.N. 368 of 1984)
Commissioner for Labour	Employees' Compensation Ordinance (Chapter 282). (L.N. 70 of 1970)
Commissioner for Labour	Factories and Industrial Undertakings Ordinance (Chapter 59), section 7(4). (L.N. 145 of 1970)
Commissioner for Labour	Factories and Industrial Undertakings Ordinance (Chapter 59), section 9A. (L.N. 220 of 1985)
Commissioner for Labour	Pneumoconiosis (Compensation) Ordinance (Chapter 360). (L.N. 188 of 1981)
Commissioner for Transport	Eastern Harbour Crossing Ordinance (Chapter 215). (L.N. 405 of 1990)
Commissioner for Transport	Eastern Harbour Crossing Road Tunnel Regulations (Chapter 215 subsidiary legislation D). (L.N. 405 of 1990)
Commissioner for Transport	Eastern Harbour Crossing Road Tunnel By-laws (Chapter 215 subsidiary legislation E). (L.N. 405 of 1990)
Commissioner for Transport	Ferry Services Ordinance (Chapter 104). (L.N. 315 of 1985)
Commissioner for Transport	Ferry Services Regulations (Chapter 104 subsidiary legislation A). (L.N. 158 of 1992)
Commissioner for Transport	Fixed Penalty (Criminal Proceedings) Ordinance (Chapter 240). (L.N. 315 of 1985)
Commissioner for Transport	Fixed Penalty (Traffic Contraventions) Ordinance (Chapter 237). (L.N. 315 of 1985)
Commissioner for Transport	Kowloon-Canton Railway Corporation Ordinance (Chapter 372). (L.N. 405 of 1990)
Commissioner for Transport	Kowloon-Canton Railway Corporation Regulations (Chapter 372 subsidiary legislation A). (L.N. 405 of 1990)
Commissioner for Transport	Motor Vehicles (First Registration Tax) Ordinance (Chapter 330). (L.N. 90 of 1967)
Commissioner for Transport	Motor Vehicles Insurance (Third Party Risks) Ordinance (Chapter 272). (L.N. 90 of 1967)
Commissioner for Transport	Public Bus Services Regulations (Chapter 230 subsidiary legislation A). (L.N. 405 of 1990)
Commissioner for Transport	Public Omnibus Services Ordinance (Chapter 230). (L.N. 60 of 1978)
Commissioner for Transport	Road Traffic Ordinance (Chapter 374). (L.N. 315 of 1985)

Commissioner for Transport	Road Traffic (Construction and Maintenance of Vehicles) Regulations (Chapter 374 subsidiary legislation A). (L.N. 315 of 1985)
Commissioner for Transport	Road Traffic (Driving Licences) Regulations (Chapter 374 subsidiary legislation B). (L.N. 315 of 1985)
Commissioner for Transport	Road Traffic (Expressway) Regulations (Chapter 374 subsidiary legislation Q). (L.N. 158 of 1992)
Commissioner for Transport	Road Traffic (Parking) Regulations (Chapter 374 subsidiary legislation C). (L.N. 315 of 1985)
Commissioner for Transport	Road Traffic (Parking on Private Roads) Regulations (Chapter 374 subsidiary legislation O). (L.N. 158 of 1992)
Commissioner for Transport	Road Traffic (Public Service Vehicles) Regulations (Chapter 374 subsidiary legislation D). (L.N. 315 of 1985)
Commissioner for Transport	Road Traffic (Registration and Licensing of Vehicles) Regulations (Chapter 374 subsidiary legislation E). (L.N. 315 of 1985)
Commissioner for Transport	Road Traffic (Safety Equipment) Regulations (Chapter 374 subsidiary legislation F). (L.N. 315 of 1985)
Commissioner for Transport	Road Traffic (Traffic Control) Regulations (Chapter 374 subsidiary legislation G). (L.N. 315 of 1985)
Commissioner for Transport	Road Traffic (Village Vehicles) Regulations (Chapter 374 subsidiary legislation N). (L.N. 405 of 1990)
Commissioner for Transport	Road Traffic (Driving-offence Points) Ordinance (Chapter 375). (L.N. 315 of 1985)
Commissioner for Transport	Road Tunnels (Government) Ordinance (Chapter 368). (L.N. 405 of 1990)
Commissioner for Transport	Road Tunnels (Government) Regulations (Chapter 368 subsidiary legislation A). (L.N. 405 of 1990)
Commissioner for Transport	Tate's Cairn Tunnel Ordinance (Chapter 393). (L.N. 405 of 1990)
Commissioner for Transport	Tate's Cairn Tunnel By-laws (Chapter 393 subsidiary legislation B). (L.N. 158 of 1992)
Commissioner for Transport	Tate's Cairn Tunnel Regulations (Chapter 393 subsidiary legislation A). (L.N. 158 of 1992)
Commissioner for Transport	Traffic Accident Victims (Assistance Fund) Ordinance (Chapter 229). (L.N. 315 of 1985)
Commissioner of Correctional Services	Training Centres Ordinance (Chapter 280). (L.N. 46 of 1981)
Commissioner of Customs and Excise	Control of Chemicals Ordinance (Chapter 145). (L.N. 51 of 1984; 64 of 1994 s. 18)
Commissioner of Customs and Excise	Copyright Ordinance (Chapter 528). (92 of 1997 s. 280)
Commissioner of Customs and Excise	Dutiable Commodities Ordinance (Chapter 109), except section 7. (L.N. 51 of 1984; L.N. 338 of 1987)
Commissioner of Customs and Excise	Dutiable Commodities Regulations (Chapter 109 subsidiary legislation A). (L.N. 51 of 1984)
Commissioner of Customs and Excise	Dutiable Commodities (Marking and Colouring of Hydrocarbon Oil) Regulations (Chapter 109 subsidiary legislation C), regulations 9 and 11. (L.N. 51 of 1984; L.N. 338 of 1987)

Commissioner of Customs and Excise	Import and Export Ordinance (Chapter 60), sections 7, 12 and 27(3). (L.N. 51 of 1984)
Commissioner of Customs and Excise	Import and Export Ordinance (Chapter 60), sections 27(3B), 28(2A) and (10) and 29A(1). (L.N. 320 of 1993)
Commissioner of Customs and Excise	Import and Export Ordinance (Chapter 60), section 33A(1)(b). (L.N. 175 of 1997)
Commissioner of Customs and Excise	Import and Export (Carriage of Articles) Regulations (Chapter 60 subsidiary legislation I), regulation 4. (L.N. 176 of 1991)
Commissioner of Customs and Excise	Import and Export (Registration) Regulations (Chapter 60 subsidiary legislation E). (L.N. 51 of 1984)
Commissioner of Customs and Excise	Industrial Training (Clothing Industry) Ordinance (Chapter 318). (L.N. 51 of 1984)
Commissioner of Customs and Excise	Prevention of Copyright Piracy Ordinance (Chapter 544). (22 of 1998 s. 41)
Commissioner of Customs and Excise	Reserved Commodities Ordinance (Chapter 296), section 10. (L.N. 51 of 1984)
Commissioner of Customs and Excise	Reserved Commodities (Control of Imports, Exports and Reserve Stocks) Regulations (Chapter 296 subsidiary legislation A), regulations 7A and 9(2). (L.N. 51 of 1984)
Commissioner of Customs and Excise	Smoking (Public Health) Ordinance (Chapter 371), section 10A(4). (L.N. 225 of 1989)
Commissioner of Customs and Excise	Trade Descriptions Ordinance (Chapter 362), sections 16(3), 16C(1), (2) and (3) and 30(2), (3) and (5). (L.N. 338 of 1987)
Commissioner of Mines	Mining Ordinance (Chapter 285), sections 13, 18, 20, 21, 31 and 37. (L.N. 6 of 1967)
Director of Accounting Services	Waterworks Regulations (Chapter 102 subsidiary legislation A), regulation 50(2) and (3). (L.N. 221 of 1977)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Animals and Plants (Protection of Endangered Species) Ordinance (Chapter 187), sections 7, 10 and 15. (L.N. 49 of 1979)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Animals and Plants (Protection of Endangered Species) (Exemption) Order (Chapter 187 subsidiary legislation A), paragraphs 1A and 3. (L.N. 418 of 1991)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Country Parks and Special Areas Regulations (Chapter 208 subsidiary legislation A), regulations 4(1) and (2)(a), 5(1) and (2)(b), 8(1), 9(1), 10(1)(a) and (b) and (2), 11(1), (2) and (3)(a), 13(2), 14, 15(4) and 18(5). (L.N. 381 of 1989)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Country Parks and Special Areas Regulations (Chapter 208 subsidiary legislation A), regulation 10(1)(c) and (d). (L.N. 391 of 1982)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Dairies Regulations (Chapter 139 subsidiary legislation D), regulations 3, 8, 9, 11, 15, 16(2), 18, 19(2)(f), 21(3), 26(1) and 29(2). (L.N. 153 of 1967)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Forests and Countryside Ordinance (Chapter 96), sections 22(5) and 23. (L.N. 220 of 1993)
Director of Agriculture, Fisheries and Conservation	Kadoorie Agricultural Aid Loan Fund Ordinance (Chapter 1080), section 7. (L.N. 397 of 1996)

(L.N. 331 of 1999)	
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Marine Parks Ordinance (Chapter 476), section 22(1). (L.N. 67 of 1997)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Marine Parks and Marine Reserves Regulation (Chapter 476 subsidiary legislation A), section 17. (L.N. 67 of 1997)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Pearl Culture (Control) Ordinance (Chapter 307), section 3. (L.N. 48 of 1967)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Pesticides Ordinance (Chapter 133), the whole Ordinance except sections 5(4), 6(c), 10, 11 and 14. (L.N. 304 of 1977; 79 of 1990 s. 21)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Pesticides Regulations (Chapter 133 subsidiary legislation A). (L.N. 411 of 1992)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Plant (Importation and Pest Control) Ordinance (Chapter 207). (L.N. 360 of 1993)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Public Health (Animals and Birds) Ordinance (Chapter 139), sections 6, 7 and 10(2). (L.N. 48 of 1967)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Public Health (Animals and Birds) (Animal Traders) Regulations (Chapter 139 subsidiary legislation B), regulations 5(1), 5(3) and 7. (L.N. 94 of 1978)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Public Health (Animals and Birds) (Exhibitions) Regulations (Chapter 139 subsidiary legislation F), regulations 4(1), 4(3), 6(a), 6(b), 8(1) and 8(3). (L.N. 94 of 1978)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Public Health (Animals and Birds) (Keeping of Cattle, Sheep and Goats) Regulations (Chapter 139 subsidiary legislation C), regulations 4, 11(1) and 13. (L.N. 153 of 1967)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Public Health (Animals and Birds) Regulations (Chapter 139 subsidiary legislation A), regulations 30, 34, 35, 37, 44 and 51. (L.N. 153 of 1967)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Public Health (Animals) (Boarding Establishments) Regulations (Chapter 139 subsidiary legislation I), regulations 5(1), 5(3) and 7. (L.N. 94 of 1978)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Public Health (Animals) (Riding Establishments) Regulations (Chapter 139 subsidiary legislation J), regulations 5(1), 5(3) and 7. (L.N. 94 of 1978)
Director of Agriculture, Fisheries and Conservation (L.N. 331 of 1999)	Wild Animals Protection Ordinance (Chapter 170), section 13. (L.N. 197 of 1979)
Director of Buildings	Hong Kong Airport (Control of Obstructions) Ordinance (Chapter 301), sections 5, 7(1), 13, 14(1), 15(1), 2(c)(ii) and (8), 16(1), (3), (6), (8) and (9), 17, 18(2) and 20(g). (L.N. 303 of 1993)
Director of Buildings as Building Authority	Buildings Ordinance (Chapter 123). (L.N. 303 of 1993)
Director of Buildings as Building Authority	Child Care Services Ordinance (Chapter 243), section 7(1)(b)(ii). (L.N. 303 of 1993; 32 of 2000 s. 26)
Director of Buildings as Building Authority	Education Ordinance (Chapter 279), section 12(1)(d). (L.N. 303 of 1993)

Director of Buildings as Building Authority	Kowloon-Canton Railway Corporation Ordinance (Chapter 372), section 35(1). (L.N. 303 of 1993)
Director of Buildings as Building Authority	Mass Transit Railway (Land Resumption and Related Provisions) Ordinance (Chapter 276), section 15(1). (L.N. 303 of 1993)
Director of Buildings as Building Authority	Roads (Works, Use and Compensation) Ordinance (Chapter 370). (L.N. 303 of 1993)
Director of Civil Engineering and Development (L.N. 6 of 2005)	Ferry Services Ordinance (Chapter 104), sections 16(1)(a), 20(1) and 28(4). (L.N. 133 of 1986)
Director of Civil Engineering and Development (L.N. 6 of 2005)	Sand Ordinance (Chapter 147), sections 2 and 3. (L.N. 133 of 1986)
Director of Electrical and Mechanical Services	Aerial Ropeways (Safety) Ordinance (Chapter 211). (L.N. 133 of 1986)
Director of Electrical and Mechanical Services	Electricity Ordinance (Chapter 406). (L.N. 133 of 1986; 16 of 1990 s. 61)
Director of Electrical and Mechanical Services	Evidence Ordinance (Chapter 8), section 28(1)(b)(i). (L.N. 133 of 1986)
Director of Electrical and Mechanical Services	Peak Tramway Ordinance (Chapter 265), section 14. (L.N. 133 of 1986)
Director of Electrical and Mechanical Services	Peak Tramway Rules (Chapter 265 subsidiary legislation), rule 22. (L.N. 133 of 1986)
Director of Electrical and Mechanical Services	Tramway Ordinance (Chapter 107), sections 25 and 33. (L.N. 133 of 1986)
Director of Environmental Protection	Ozone Layer Protection Ordinance (Chapter 403). (L.N. 202 of 1989)
Director of Environmental Protection	Waste Disposal Ordinance (Chapter 354), sections 16(1), 17, 19(1), 20 and 36(3). (L.N. 84 of 1986)
Director of Health	Animal (Control of Experiments) Ordinance (Chapter 340). (L.N. 92 of 1989)
Director of Health	Undesirable Medical Advertisements Ordinance (Chapter 231). (L.N. 92 of 1989)
Director of Highways	Peak Tramway Ordinance (Chapter 265). (L.N. 133 of 1986)
Director of Highways	Peak Tramway Rules (Chapter 265 subsidiary legislation). (L.N. 133 of 1986)
Director of Highways	Public Lighting Ordinance (Chapter 105). (L.N. 133 of 1986)
Director of Highways	Road Traffic Ordinance (Chapter 374). (L.N. 133 of 1986)
Director of Highways	Road Traffic (Expressway) Regulations (Chapter 374 subsidiary legislation Q). (L.N. 158 of 1992)
Director of Highways	Road Traffic (Traffic Control) Regulations (Chapter 374 subsidiary legislation G). (L.N. 133 of 1986)
Director of Highways	Tramway Ordinance (Chapter 107). (L.N. 133 of 1986)
Director of Immigration	Immigration Ordinance (Chapter 115). (L.N. 67 of 1972)
Director of Lands	Land (Miscellaneous Provisions) Ordinance (Chapter 28). (L.N. 303 of 1993; 29 of 1998 s. 2)
Director of Lands	Lands Resumption Ordinance (Chapter 124). (L.N. 303 of 1993; 29 of 1998 s. 2)
Director of Lands	Government Leases Ordinance (Chapter 40). (L.N. 303 of 1993; 29 of 1998 s. 2)
Director of Lands	Government Rights (Re-entry and Vesting Remedies) Ordinance (Chapter 126), section 7(3). (L.N. 423)

	of 1993; 29 of 1998 s. 2)
Director of Lands	Foreshore and Sea-bed (Reclamations) Ordinance (Chapter 127). (L.N. 303 of 1993)
Director of Lands	Hong Kong Airport (Control of Obstructions) Ordinance (Chapter 301), sections 18(2), 20(g), 23(1) and (2), 24 and 25(2). (L.N. 303 of 1993)
Director of Lands	Mining Ordinance (Chapter 285). (L.N. 303 of 1993)
Director of Lands	Road Traffic Ordinance (Chapter 374), sections 123(3) and (4) and 124(1) and (2). (L.N. 303 of 1993)
Director of Marine	Dangerous Goods (Shipping) Regulations (Chapter 295 subsidiary legislation C), regulations 3, 5(1), 6, 9, 12, 13, 14, 16, 17, 19 and 21. (L.N. 6 of 1967)
Director of Marine	Merchant Shipping (Safety) Ordinance (Chapter 369), sections 31, 38(4), 51(2) and (3), 57(2) and 63. (L.N. 365 of 1981)
Director of Marketing	Agricultural Products (Marketing) Ordinance (Chapter 277). (L.N. 239 of 1988)
Director of Marketing	Marine Fish (Marketing) Ordinance (Chapter 291). (L.N. 239 of 1988)
Director of Social Welfare	Juvenile Offenders Ordinance (Chapter 226). (L.N. 79 of 1973)
Director of Social Welfare	Offences against the Person Ordinance (Chapter 212), section 44(4). (L.N. 6 of 1967)
Director of Social Welfare	Probation of Offenders Ordinance (Chapter 298). (L.N. 79 of 1973)
Director of Social Welfare	Reformatory Schools Ordinance (Chapter 225). (L.N. 79 of 1973)
Director-General of Civil Aviation (L.N. 326 of 2000)	Air Passenger Departure Tax Ordinance (Chapter 140). (L.N. 191 of 1983)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Export (Certificates of Origin and Commonwealth Preference Certificates) Regulations (Chapter 60 subsidiary legislation), regulations 6(2) and 8(1). (L.N. 132 of 1986)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Export (Certificates of Origin and Commonwealth Preference Certificates) Regulations (Chapter 60 subsidiary legislation), regulations 7(1)-(4), 8(3), 9(2) and 11(1)(c). (L.N. 51 of 1984)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Import and Export Ordinance (Chapter 60), sections 9(3) and 36(2). (L.N. 51 of 1984)
Director-General of Trade and Industry (L.N. 173 of 2000)	Import and Export Ordinance (Chapter 60), section 33A(1)(b). (L.N. 396 of 1996)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Import and Export (Fees) Regulations (Chapter 60 subsidiary legislation B). (L.N. 51 of 1984)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Import and Export (General) Regulations (Chapter 60 subsidiary legislation A), regulation 6(3) and (4). (L.N. 132 of 1986)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Import and Export (Strategic Commodities) Regulations (Chapter 60 subsidiary legislation G), regulation 2. (L.N. 51 of 1984)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Import (Radiation) (Prohibition) Regulations (Chapter 60 subsidiary legislation K). (L.N. 51 of 1984)

Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Reserved Commodities Ordinance (Chapter 296), section 6. (L.N. 51 of 1984)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Reserved Commodities (Control of Imports, Exports and Reserve Stocks) Regulations (Chapter 296 subsidiary legislation A). (L.N. 51 of 1984)
Director-General of Trade and Industry (L.N. 292 of 1989; L.N. 173 of 2000)	Reserved Commodities (Control of Sales by Wholesale) Regulations (Chapter 296 subsidiary legislation B). (L.N. 51 of 1984)
Financial Secretary	Companies Ordinance (Chapter 32), sections 123(4), 124(2), 126(2) and (3), 128(3), 129(3) and 129A(2); and paragraphs 6(b), 13(2), 18(4), 27(1) and 28(3) of the Tenth Schedule, only. (L.N. 86 of 1978)
Financial Secretary	Companies Ordinance (Chapter 32), section 157E(4)(a). (L.N. 57 of 1989)
Financial Secretary	Companies Ordinance (Chapter 32), section 337B(3). (L.N. 345 of 1985)
Financial Secretary	Customs and Excise Service (Welfare Fund) Regulations (Chapter 342 subsidiary legislation), regulation 8. (L.N. 389 of 1990)
Financial Secretary	Fire Services Department (Welfare Fund) Regulations (Chapter 95 subsidiary legislation), regulation 8. (L.N. 389 of 1990)
Financial Secretary	Government Lotteries Ordinance (Chapter 334). (L.N. 254 of 1973)
Financial Secretary	The Hong Kong Association of Banks Ordinance (Chapter 364), section 12(1). (L.N. 499 of 1993)
Financial Secretary	Hong Kong Export Credit Insurance Corporation Ordinance (Chapter 1115), section 12. (L.N. 92 of 1979)
Financial Secretary	Hong Kong Export Credit Insurance Corporation Ordinance (Chapter 1115), section 17(1). (L.N. 234 of 1980)
Financial Secretary	Hong Kong Export Credit Insurance Corporation Ordinance (Chapter 1115), section 24(2). (L.N. 512 of 1996)
Financial Secretary	Hong Kong Tourism Board Ordinance (Chapter 302), section 7(d). (3 of 2001 s. 43)
Financial Secretary	Immigration Service (Welfare Fund) Regulations (Chapter 331 subsidiary legislation), regulation 8. (L.N. 389 of 1990)
Financial Secretary	Legal Tender Notes Issue Ordinance (Chapter 65), section 3(2), (3) and (5). (L.N. 258 of 1996)
Financial Secretary	Money Lenders Ordinance (Chapter 163), sections 33A and 33B. (L.N. 160 of 1989)
Financial Secretary	Police (Welfare Fund) Regulations (Chapter 232 subsidiary legislation), regulation 9. (L.N. 389 of 1990)
Financial Secretary	Prison Rules (Chapter 234 subsidiary legislation A), rules 263 and 265. (L.N. 389 of 1990)
Financial Secretary	Trading Funds Ordinance (Chapter 430), section 3(1). (L.N. 36 of 1995)
Financial Secretary	Trading Funds Ordinance (Chapter 430), section 8(2). (L.N. 529 of 1994)
Gas Authority	Gas Safety Ordinance (Chapter 51). (49 of 1990 s. 38)
Insurance Authority	Insurance Companies Ordinance (Chapter 41). (L.N. 182 of 1990)

Land Registrar	Government Rights (Re-entry and Vesting Remedies) Ordinance (Chapter 126), sections 11(1) and (3) and 12(1) and (3). (L.N. 140 of 1993; 29 of 1998 s. 2)
Land Registrar	Land Registration Ordinance (Chapter 128). (L.N. 140 of 1993)
Land Registrar	Building Management Ordinance (Chapter 344). (27 of 1993 s. 56)
Monetary Authority	Crimes Ordinance (Chapter 200), sections 103(1) and 104(1). (L.N. 102 of 1995)
Permanent Secretary for Education and Manpower	Inland Revenue Ordinance (Chapter 112), sections 16B and 16C. (L.N. 6 of 1967; 3 of 2003 s. 41)
Permanent Secretary for Education and Manpower	Post Secondary Colleges Ordinance (Chapter 320), sections 3, 8, 9 and 10. (L.N. 6 of 1967; 3 of 2003 s. 41)
Permanent Secretary for Education and Manpower	Post Secondary Colleges Ordinance (Chapter 320), sections 11 and 12(2). (L.N. 48 of 1967; 3 of 2003 s. 41)
Principal Probation Officer	Probation of Offenders Rules (Chapter 298 subsidiary legislation A), rules 15, 20(2) and 21 only. (L.N. 213 of 1979)
Registrar of Companies	Companies Ordinance (Chapter 32). (L.N. 141 of 1993)
Registrar of Companies	Limited Partnerships Ordinance (Chapter 37). (L.N. 141 of 1993)
Registrar of Companies	Registered Trustees Incorporation Ordinance (Chapter 306). (L.N. 141 of 1993)
Registrar of Companies	Trustee Ordinance (Chapter 29). (L.N. 141 of 1993)
Registrar of Co-operative Societies	Co-operative Societies Ordinance (Chapter 33). (L.N. 8 of 1973)
Registrar of Co-operative Societies	J. E. Joseph Trust Fund Ordinance (Chapter 1067), sections 3, 4, 5, 6 and 7. (L.N. 398 of 1996)
Registrar of Credit Unions	Credit Unions Ordinance (Chapter 119). (L.N. 239 of 1988)
Registrar of Money Lenders	Money Lenders Ordinance (Chapter 163). (L.N. 357 of 1980)
Registrar of Occupational Retirement Schemes	Occupational Retirement Schemes Ordinance (Chapter 426). (L.N. 454 of 1993)
Secretary for Broadcasting, Culture and Sport (L.N. 372 of 1996)	Books Registration Ordinance (Chapter 142). (L.N. 403 of 1995)
Secretary for Economic Development and Labour (L.N. 106 of 2002)	Merchant Shipping (Safety) Ordinance (Chapter 369), section 5. (L.N. 94 of 1984)
Secretary for Home Affairs	Clubs (Safety of Premises) Ordinance (Chapter 376). (L.N. 91 of 1992)
Secretary for Home Affairs	Heung Yee Kuk Ordinance (Chapter 1097), section 3(3). (L.N. 235 of 1995)
Secretary for Home Affairs (L.N. 262 of 1989)	New Territories Ordinance (Chapter 97), section 9(2), for the purposes of section 19. (L.N. 188 of 1973)
Secretary for Security	Auxiliary Medical Service Ordinance (Cap 517). (57 of 1997 s. 34)
Secretary for Security	Civil Aid Service Ordinance (Cap 518). (58 of 1997 s. 34)
Secretary for Security	Essential Services Corps Ordinance (Chapter 197), the whole Ordinance. (L.N. 158 of 1977)
Secretary for Security	Immigration Ordinance (Chapter 115), sections 29(1), (2)

	and (4), 32(2), (3) and (4)(a), 34(b). (L.N. 102 of 1980)
Secretary for Security	Immigration Ordinance (Chapter 115), section 32(2A). (L.N. 307 of 1980)
Secretary for Security	Public Order Ordinance (Chapter 245), section 31(6)(i) only. (L.N. 158 of 1977)
Secretary for the Environment, Transport and Works (L.N. 106 of 2002)	Eastern Harbour Crossing Ordinance (Chapter 215). (L.N. 308 of 1988)
Secretary for the Environment, Transport and Works (L.N. 106 of 2002)	Roads (Works, Use and Compensation) Ordinance (Chapter 370). (L.N. 133 of 1986)
Secretary for the Environment, Transport and Works (L.N. 106 of 2002)	Tate's Cairn Tunnel Ordinance (Chapter 393). (L.N. 26 of 1989)

(L.N. 280 of 1992; L.N. 84 of 1993; L.N. 303 of 1993; 94 of 1993 s. 47; 13 of 1995 s. 2; 40 of 1995 s. 10; 44 of 1995 s. 143; L.N. 198 of 1999; 78 of 1999 s. 7; 32 of 2000 s. 48; 5 of 2001 s. 40; 5 of 2002 s. 407; L.N. 25 of 2004; L.N. 125 of 2004)

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Note: Please also see the Specifications of Public Offices in L.N. 282 of 1998, L.N. 320 of 1998, L.N. 343 of 1998, L.N. 82 of 2001, L.N. 93 of 2001, 5 of 2001 s. 40, L.N. 158 of 2002, L.N. 192 of 2003, L.N. 21 of 2004 and L.N. 6 of 2005. They were made under s. 43 of Cap 1 after 1 July 1997. Their particulars are as follows-

	Public Office	Ordinance or section of Ordinance for which specified
L.N. 282 of 1998	Director of Environmental Protection Director of Environmental Protection	Environmental Impact Assessment Ordinance (Chapter 499). Environmental Impact Assessment (Appeal Board) Regulation (Chapter 499 subsidiary legislation A).
L.N. 320 of 1998	Secretary for Security	Immigration Ordinance (Chapter 115), section 35(2).
L.N. 343 of 1998	Director of Intellectual Property Director of Intellectual Property as Registrar of Trade Marks Director of Intellectual Property as Registrar of Patents Director of Intellectual Property as Registrar of Designs	Director of Intellectual Property (Establishment) Ordinance (Chapter 412). Trade Marks Ordinance (Chapter 559). Trade Marks Rules (Chapter 559 subsidiary legislation A). (35 of 2000 s. 98) Patents Ordinance (Chapter 514). Patents (Transitional Arrangements) Rules (Chapter 514 subsidiary legislation B). Patents (General) Rules (Chapter 514 subsidiary legislation C). Registered Designs Ordinance (Chapter 522). Registered Designs Rules (Chapter 522 subsidiary legislation A).
L.N. 82 of 2001	Director-General of Trade and Industry	Import and Export (General) Regulations (Chapter 60 subsidiary legislation A),

		regulations 5AB(1), (2), (3), (4) and (5), 5AC(1) and (3), 5AD(1) and (2) and 5AE(1)(c) and item 1 of Part I and item 13 of Part IV of the Fifth Schedule.
L.N. 93 of 2001 5 of 2001 s. 40	Chief Secretary for Administration Financial Secretary	Scout Association of Hong Kong Ordinance (Chapter 1005), section 9(3). Hong Kong Science and Technology Parks Corporation Ordinance (Cap 565), sections 23(6) and 24.
L.N. 158 of 2002	Secretary for Education and Manpower	Employees Retraining Ordinance (Chapter 423), sections 9(2) and (3) and 14(4). Non-local Higher and Professional Education (Regulation) Ordinance (Chapter 493), section 8(1)(a)(ii)(B). Hong Kong Council for Academic Accreditation Ordinance (Chapter 1150), sections 5(e), (g) and (1), 9(1) and (2), 10, 12, 13(1) and (2) and 17.
L.N. 192 of 2003	Secretary for Home Affairs	New Territories Ordinance (Chapter 97), sections 15, 16 and 18. Hotel and Guesthouse Accommodation Ordinance (Chapter 349), sections 19(1) and 20(1), (2)(b), (3)(b) and (4). New Territories Land (Exemption) Ordinance (Chapter 452), section 12. Sex Discrimination Ordinance (Chapter 480), section 65(3) and Schedule 6 (sections 16(2) and (3) and 17(2)). Personal Data (Privacy) Ordinance (Chapter 486), section 14(6) and Schedule 2 (sections 2(2) and (3) and 3(2)). Heung Yee Kuk Ordinance (Chapter 1097), section 3(2)(c) and First Schedule (paragraph 6) and Second Schedule (paragraph 5(2)).
L.N. 21 of 2004	Collector of Stamp Revenue	Betting Duty Ordinance (Chapter 108), sections 6L(2), 6M(3), 6N(4), 6O(1), 6P, 6Q, 6R(1), 6S(4) and (7)(b), 6T(4)(a), 6V(2), (4) and (6)(b), 6ZL(1), 6ZM(1) and 7(3). Betting Duty Regulations (Chapter 108 subsidiary legislation A), regulation 3(4).
L.N. 6 of 2005	Commissioner of Mines	Dangerous Goods (Government Explosives Depots) Regulations (Chapter 295 subsidiary legislation D), regulations 3(2) and 7.

(L.N. 125 of 2004)

Chapter:	4D	HIGH COURT FEES RULES	Gazette Number	Version Date
Schedule:	2	PROBATE JURISDICTION	L.N. 337 of 2000; L.N. 25 of 2001	12/01/2001

[rule 2]

Fee

1. Filing application (except an amended application) for probate or letters of administration or application for resealing of the same ..... \$ 265.00
2. Grants of probate or letters of administration or resealing of the same:  
If the estate is sworn under the net value of-
  - \$ ..... \$ 160.00
  - 10000 ..... \$ 320.00
  - \$ ..... \$ 640.00
  - 20000 ..... \$ 800.00
  - \$ ..... \$1200.00
  - 50000 ..... \$1600.00
  - \$ 100000 ..... \$2400.00
  - \$ 200000 ..... \$3200.00
  - \$ 300000 ..... \$4000.00
  - \$ 400000 ..... \$4800.00
  - \$ 600000 ..... \$4800.00
  - \$ 800000 ..... \$4800.00
  - \$1000000 ..... \$4800.00and \$400.00 for every additional \$100000 or part thereof.
3. Double or cessate probates, or cessate letters of administration or letters of administration de bonis non, or duplicate probates or letters of administration ..... \$ 145.00
4. Probate of a codicil, or letters of administration with a codicil to a will already proved (L.N. 364 of 1992) ..... \$ 145.00
5. Exemplification of a probate or letters of administration, in addition to the fees for engrossing ..... \$ 145.00
6. Engrossing wills and other documents, per page ..... \$ 72.00
7. Every search ..... \$ 18.00
8. Commission of appraisalment ..... \$ 72.00
9. Caveat, each ..... \$ 72.00
10. Warning to caveat ..... \$ 145.00
11. Service of warning ..... \$ 44.00
12. Removing caveat ..... \$ 36.00
13. Approving and settling administrator's bond and filing ..... \$ 145.00
14. Making alteration in grant pursuant to order ..... \$ 72.00
15. Every citation ..... \$ 72.00
16. Settling citation or abstract of citation for advertisement, per page ..... \$ 72.00
17. Filing inventory ..... \$ 36.00
- 18-20. (Repealed L.N. 364 of 1992)
21. Any other matter or proceeding not herein specified-the same fee as charged from time to time in the First Schedule in respect of a similar matter or proceeding.

(Enacted. 1988. L.N. 364 of 1992; L.N. 141 of 1994; L.N. 337 of 2000; L.N. 25 of 2001)

Chapter:	10	PROBATE AND ADMINISTRATION ORDINANCE	Gazette Number	Version Date
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Schedule:	1		67 of 1999	05/11/1999
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(Amended 67 of 1999 s. 3)

## PART I

### **Rules as to payment of debts where estate is insolvent**

1. Subject to the provisions of section 14, the funeral, testamentary, and administration expenses have priority.
2. Subject as aforesaid, the same rules shall prevail and be observed as to the respective rights of secured and unsecured creditors and as to debts and liabilities provable and as to the valuation of annuities and future and contingent liabilities respectively, and as to the priorities of debts and liabilities, as may be in force for the time being under the law of bankruptcy with respect to the assets of persons adjudged bankrupt.

## PART II

### **Order of application of assets where the estate is solvent**

1. Property of the deceased undisposed of by will, subject to the retention thereof of a fund sufficient to meet any pecuniary legacies.
2. Property of the deceased not specifically devised or bequeathed but included (either by a specific or general description) in a residuary gift, subject to the retention out of such property of a fund sufficient to meet any pecuniary legacies, so far as not provided for as aforesaid.
3. Property of the deceased specifically appropriated or devised or bequeathed (either by a specific or general description) for the payment of debts.
4. Property of the deceased charged with, or devised or bequeathed (either by a specific or general description) subject to a charge for the payment of debts.
5. The fund, if any, retained to meet pecuniary legacies.
6. Property specifically devised or bequeathed, rateably according to value.
7. Property appointed by will under a general power, rateably according to value.
8. The following provisions shall also apply-
  - (a) the order of application may be varied by the will of the deceased;
  - (b) this Part of this Schedule does not affect the liability of immovable property to

answer the estate duty imposed thereon in exoneration of other assets.

Chapter:	10A	NON-CONTENTIOUS PROBATE RULES	Gazette Number	Version Date
Rule:	43	Application for grant to be supported by documents required under the Estate Duty Ordinance		30/06/1997

Every application for a grant shall be supported by such documents as may be required under the Estate Duty Ordinance (Cap 111).

Chapter:	73	INTESTATES' ESTATES ORDINANCE	Gazette Number	Version Date
Section:	4	Succession to estate on intestacy	25 of 1998 s. 2; 29 of 1998 s. 105	01/07/1997

Remarks:

Amendments retroactively made - see 25 of 1998 s. 2; 29 of 1998 s. 105

(1) The residuary estate of an intestate shall be distributed in the manner or be held on the trusts mentioned in this section.

(2) If the intestate leaves a husband or wife and leaves-

(a) no issue; and

(b) no parent, or brother or sister of the whole blood, or issue of a brother or sister of the whole blood, (Amended 57 of 1995 s. 3)

the residuary estate shall be held in trust for the surviving husband or wife absolutely.

(3) If the intestate leaves a husband or wife and issue, whether or not persons mentioned in subsection (2)(b) also survive, the surviving husband or wife shall take the personal chattels absolutely and, in addition, the residuary estate of the intestate (other than the personal chattels) shall stand charged with the payment of a net sum of \$500000, free of death duties and costs, to the surviving husband or wife with interest on that sum from the date of the death at the rate determined from time to time by the Chief Justice for the purpose of section 49(1)(b) of the High Court Ordinance (Cap 4) until paid or appropriated and, subject to providing for that sum and interest, the residuary estate (other than the personal chattels) shall be held- (Amended 25 of 1998 s. 2)

(a) as to one half, in trust for the surviving husband or wife absolutely; and

(b) as to the other half, on the statutory trusts for the issue of the intestate. (Replaced 57 of 1995 s. 3)

(4) If the intestate leaves no issue but does leave a husband or wife and one or more of the following, namely a parent, a brother or sister of the whole blood, or issue of a brother or sister of the whole blood, the surviving husband or wife shall take the personal chattels absolutely and, in addition, the residuary estate of the intestate shall stand charged with the payment of a net sum of \$1000000, free of death duties and costs, to the surviving husband or wife with interest on that sum from the date of death at the rate determined from time to time by the Chief Justice for the purpose of section 49(1)(b) of the High Court Ordinance (Cap 4) until paid or appropriated and, subject to providing for that sum and interest, the residuary estate shall be held- (Amended 25 of 1998 s. 2)

(a) as to one half, in trust for the surviving husband or wife absolutely; and

(b) as to the other half-

(i) where the intestate leaves one parent or both parents (whether or not brothers or sisters of the intestate or their issue also survive), in trust for the parent absolutely or, as the case may be, for the 2 parents in equal shares absolutely; or

(ii) where the intestate leaves no parent, on the statutory trusts for the brothers and sisters of the whole blood of the intestate. (Replaced 57 of 1995 s. 3)

(5) If the intestate leaves issue but no husband or wife the residuary estate of the intestate shall be held on the statutory trusts for the issue of the intestate.

(6) If the intestate leaves no husband or wife and no issue but both parents, then the residuary estate of the intestate shall be held in trust for the father and mother in equal shares absolutely.

(7) If the intestate leaves no husband or wife and no issue but one parent, then the residuary estate of the intestate shall be held in trust for the surviving father or mother absolutely.

(8) If the intestate leaves no husband or wife and no issue and no parent, then the residuary estate of the intestate shall be held in trust for the following persons living at the death of the intestate, and in the following order and manner, namely-

firstly, on the statutory trusts for the brothers and sisters of the whole blood of the intestate; but if no person takes an absolutely vested interest under such trusts; then

secondly, on the statutory trusts for the brothers and sisters of the half blood of the intestate; but if no person takes an absolutely vested interest under such trusts; then

thirdly, for the grandparents of the intestate and, if more than one survive the intestate, in equal shares; but if there is no member of this class; then

fourthly, on the statutory trusts for the uncles and aunts of the intestate who are brothers or sisters of the whole blood of a parent of the intestate; but if no person takes an absolutely vested interest under such trusts; then

fifthly, on the statutory trusts for the uncles and aunts of the intestate who are brothers or sisters of the half blood of a parent of the intestate. (Replaced 57 of 1995 s. 3)

(9) In default of any person taking an absolute interest under the foregoing provisions, the residuary estate of the intestate shall, subject to the Inheritance (Provision for Family and Dependants) Ordinance (Cap 481), belong to the Government as bona vacantia and the Government may (without prejudice to any other powers), out of the whole or any part of the property devolving on it, provide for dependants, whether kindred or not, of the intestate, and other persons for whom the intestate might reasonably have been expected to make provision. (Amended 57 of 1995 s. 3; 29 of 1998 s. 105)

(10) A husband and wife shall for all purposes of distribution or division under the foregoing provisions of this section be treated as 2 persons.

(11) Where the intestate and the intestate's husband or wife have died in circumstances rendering it uncertain that one of them, or which of them, survived the other this section shall have effect as respects the intestate as if the husband or wife had not survived the intestate. (Amended 62 of 1984 s. 11)

(12) The interest payable on the net sum payable under subsection (3) or (4) to the surviving husband or wife shall be primarily payable out of income. (Replaced 57 of 1995 s. 3)

(13) The Legislative Council may, from time to time, by resolution vary either or both of the net sums charged by subsections (3) and (4), and any reference in this Ordinance, or in any other Ordinance, to either of such net sums shall have effect as a reference to the corresponding net sum as varied under this subsection.

(14) Any resolution under subsection (13) varying the amount of either of such net sums shall have effect in relation to the estate of any person dying after the coming into force of the resolution. (Amended L.N. 419 of 1987)

[cf. 1925 c. 23 s. 46 U.K.]

Chapter:	179A	MATRIMONIAL CAUSES RULES	Gazette Number	Version Date
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Rule:	102	Further proceedings on application under rule 101	25 of 1998 s. 2	01/07/1997
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Remarks:

Amendments retroactively made - see 25 of 1998 s. 2

(1) Without prejudice to his powers under R.H.C. Order 15 (which deals with parties and other matters), the registrar may at any stage of the proceedings direct that any person be added as a respondent to an application under the last foregoing rule. (25 of 1998 s. 2)

(2) R.H.C. Order 15, rule 13 (which enables the court to make representation orders in certain cases), shall apply to the proceedings as if they were mentioned in paragraph (1) of the said rule 13. (25 of 1998 s. 2)

(3) A respondent who is a personal representative of the deceased shall, within 14 days after the time limited for giving notice of intention to defend, file an affidavit in answer to the application stating-

- (a) full particulars of the value of the deceased's estate for probate, after providing for the discharge of the funeral, testamentary and administration expenses, debts and liabilities payable thereout, including the amount of the estate duty and interest thereon;
- (b) the person or classes of persons beneficially interested in the estate (giving the names and addresses of all living beneficiaries) and the value of their interests so far as ascertained; and
- (c) if such be the case, that any living beneficiary (naming him) is a minor or a patient within the meaning of rule 105.

(4) If a respondent who is a personal representative of the deceased does not file an affidavit stating the matters mentioned in paragraph (3), the registrar may order him to do so.

(5) A respondent who is not a personal representative of the deceased may, within 14 days after the time limited for giving notice of intention to defend, file an affidavit in answer to the application.

(6) Every respondent who files an affidavit in answer to the application shall at the same time serve a copy thereof on the applicant. (L.N. 78 of 1986)

(7) (Repealed L.N. 325 of 1982)

(8) Rules 76, 77(4) to (7), 80(10) and 81(1) and (2) shall apply with the necessary modifications to an application under section 16 of the Matrimonial Proceedings and Property Ordinance (Cap 192) as if it were an application for ancillary relief. (L.N. 325 of 1982)

(9) Subject to the provisions of this rule, these rules shall, so far as applicable, apply with the necessary modifications to an application under section 16 of the Matrimonial Proceedings and Property Ordinance (Cap 192) as if the application were a cause, the originating summons a petition and the applicant the petitioner.

(L.N. 135 of 1972)

Chapter:	481	INHERITANCE (PROVISION FOR FAMILY AND DEPENDANTS) ORDINANCE	Gazette Number	Version Date
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Section:	2	Interpretation	25 of 1998 s. 2	01/07/1997
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Remarks:

Amendments retroactively made-see 25 of 1998 s. 2

- (1) In this Ordinance-
- "beneficiary" (受益人), in relation to the estate of a deceased person, means-
- (a) a person who under the will of the deceased or under the law relating to intestacy is beneficially interested in the estate or would be so interested if an order had not been made under this Ordinance; and
  - (b) a person who has received any sum of money or other property which by virtue of section 10 is treated as part of the net estate of the deceased or would have received that sum or other property if an order had not been made under this Ordinance;
- "child" (子女) includes-
- (a) a child whose father and mother were not married to each other at the time of its birth;
  - (b) a child en ventre sa mere at the death of the deceased;
  - (c) a child of a union of concubinage;
  - (d) a child adopted in Hong Kong in accordance with Chinese law and custom before 1 January 1973;
- "court" (法院), unless the context otherwise requires, means the Court of First Instance or the District Court; (Amended 25 of 1998 s. 2)
- "former wife" (前妻) or "former husband" (前夫) means a person whose marriage with the deceased was during the lifetime of the deceased either-
- (a) dissolved or annulled by a decree of divorce or a decree of nullity of marriage granted under the law of Hong Kong; or
  - (b) dissolved or annulled in any country or territory outside Hong Kong by a divorce or annulment which is recognized as valid by the law of Hong Kong;
- "husband" (丈夫) or "wife" (妻子), in relation to a deceased person, means-
- (a) a husband or wife by a valid marriage; and
  - (b) a person who in good faith entered into a void marriage with the deceased unless either-
    - (i) the marriage of the deceased and that person was dissolved or annulled during the lifetime of the deceased and the dissolution or annulment is recognized as valid by the law of Hong Kong; or
    - (ii) that person has during the lifetime of the deceased entered into a later marriage;
- "net estate" (淨遺產), in relation to a deceased person, means-
- (a) all property of which the deceased had power to dispose by his will (otherwise than by virtue of a special power of appointment) less the amount of his funeral, testamentary and administration expenses, debts and liabilities, including estate duty;
  - (b) any property in respect of which the deceased held a general power of appointment (not being a power exercisable by will) which has not been exercised;
  - (c) any sum of money or other property which is treated for the purposes of this Ordinance as part of the net estate of the deceased by virtue of section 10;
  - (d) any property which is treated for the purposes of this Ordinance as part of the net estate of the deceased by virtue of an order made under section 11;
  - (e) any sum of money or other property which is, by reason of a disposition or contract made by the deceased, ordered under section 12 or 13 to be provided for the purpose of the making of financial provision under this Ordinance;
- "property" (財產) includes any chose in action;
- "reasonable financial provision" (合理經濟給養) has the meaning assigned to it by section 3;
- "tsip" (妾、妾待) means the female partner of a union of concubinage;
- "union of concubinage" (夫妻關係) means a union of concubinage entered into by a male partner

and a female partner before 7 October 1971, under which union the female partner has, during the lifetime of the male partner, been accepted by his wife as his concubine and recognized as such by his family generally;

"valid marriage" (有效婚姻) means-

- (a) a marriage celebrated or contracted in accordance with the Marriage Ordinance (Cap 181);
- (b) a modern marriage validated by the Marriage Reform Ordinance (Cap 178);
- (c) a customary marriage declared to be valid by the Marriage Reform Ordinance (Cap 178);
- (d) a marriage celebrated or contracted outside Hong Kong in accordance with the law in force at the time and in the place where the marriage was performed;

"valuable consideration" (有值代價) does not include marriage or a promise of marriage;

"will" (遺囑) includes codicil.

(2) For the purposes of paragraph (a) of the definition of "net estate" in subsection (1) a person who is not of full age and capacity shall be treated as having power to dispose by will of all property of which he would have had power to dispose by will if he had been of full age and capacity.

(3) Any reference in this Ordinance to provision out of the net estate of a deceased person includes a reference to provision extending to the whole of that estate.

(4) Any reference in this Ordinance to remarriage or to a person who has remarried includes a reference to a marriage which is by law void or voidable or to a person who has entered into such a marriage, as the case may be, and a marriage shall be treated for the purposes of this Ordinance as a remarriage, in relation to any party thereto, notwithstanding that the previous marriage of that party was void or voidable.

(5) Any reference in this Ordinance to an order or decree made under the Matrimonial Causes Ordinance (Cap 179) or under any section of that Ordinance shall be construed as including a reference to an order or decree which is deemed to have been made under that Ordinance or under that section, as the case may be.

(Enacted 1995)

Chapter:	481	INHERITANCE (PROVISION FOR FAMILY AND DEPENDANTS) ORDINANCE	Gazette Number	Version Date
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Section:	15	Provisions as to trustees in relation to sections 12 and 13		30/06/1997
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- (1) Where an application is made for-
- (a) an order under section 12 in respect of a disposition made by the deceased to any person as a trustee; or
  - (b) an order under section 13 in respect of any payment made or property transferred, in accordance with a contract made by the deceased, to any person as a trustee,
- the powers of the court under section 12 or 13 to order that trustee to provide a sum of money or other property shall be subject to the following limitation (in addition, in a case of an application under section 12, to any provision regarding the deduction of estate duty) namely, that the amount of any sum of money or the value of any property ordered to be provided-
- (i) in the case of an application in respect of a disposition which consisted of the payment of money or an application in respect of the payment of money in accordance with a contract, shall not exceed the aggregate of so much of that money as is at the date of the order in the hands of the trustee and the value at that date of any property which represents that money or is derived therefrom and is at

- that date in the hands of the trustee;
- (ii) in the case of an application in respect of a disposition which consisted of the transfer of property (other than a sum of money) or an application in respect of the transfer of property (other than a sum of money) in accordance with a contract, shall not exceed the aggregate of the value at the date of the order of so much of that property as is at that date in the hands of the trustee and the value at that date of any property which represents the first-mentioned property or is derived therefrom and is at that date in the hands of the trustee.

(2) Where any such application is made in respect of a disposition made to any person as a trustee or in respect of any payment made or property transferred in accordance with a contract to any person as a trustee, the trustee shall not be liable for having distributed any money or other property on the ground that he ought to have taken into account the possibility that such an application would be made.

(3) Where any such application is made in respect of a disposition made to any person as a trustee or in respect of any payment made or property transferred in accordance with a contract to any person as a trustee, any reference in section 12 or 13 to the donee shall be construed as including a reference to the trustee or trustees for the time being of the trust in question and any reference in subsection (1) or (2) to a trustee shall be construed in the same way.

(Enacted 1995) [cf. 1975 c. 63 s. 13 U.K.]

Chapter:	481	INHERITANCE (PROVISION FOR FAMILY AND DEPENDANTS) ORDINANCE	Gazette Number	Version Date
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Section:	21	Effect, duration and form of orders	25 of 1998 s. 2	01/07/1997
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**Remarks:**

Amendments retroactively made-see 25 of 1998 s. 2

**PART VI**

**MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS**

(1) Where an order is made under section 4 then for all purposes, including the purposes of the enactments relating to estate duty, the will or the law relating to intestacy, or both the will and the law relating to intestacy, as the case may be, shall have effect and be deemed to have had effect as from the deceased's death subject to the provisions of the order.

(2) Any order made under section 4 or 7 in favour of-

(a) an applicant who was the former husband or former wife of the deceased; or

(b) an applicant who was the husband or wife of the deceased in a case where the marriage with the deceased was the subject of a decree of judicial separation and at the date of death the decree was in force and the separation was continuing,

shall, in so far as it provides for the making of periodical payments, cease to have effect on the remarriage of the applicant, except in relation to any arrears due under the order on the date of the remarriage.

(3) A copy of every order made under this Ordinance (other than an order made under section 17(1)) shall be sent to the Probate Registry of the High Court for entry and filing, and a memorandum of the order shall be endorsed on, or permanently annexed to, the probate or letters of administration under which the estate is being administered. (Amended 25 of 1998 s. 2)

[cf. 1975 c. 63 s. 19 U.K.]