

L.N. 210 of 2005**SUBSTITUTION OF REFERENCES TO COMMENCEMENT
DATE OF REVENUE (ABOLITION OF ESTATE DUTY)
ORDINANCE 2005 NOTICE**

(Made by the Secretary for Justice under section 41 of the Revenue
(Abolition of Estate Duty) Ordinance 2005 (21 of 2005))

1. Commencement

This Notice shall come into operation on 12 February 2006.

**2. Substitution of references to
commencement date**

(1) The Probate and Administration Ordinance (Cap. 10) is amended in the following provisions by repealing “the commencement date of the Revenue (Abolition of Estate Duty) Ordinance 2005 (21 of 2005)” and substituting “11 February 2006”—

- (a) section 15A(2);
- (b) section 24A(2);
- (c) section 24B;
- (d) section 49AA(2);
- (e) section 49AB;
- (f) section 60B(1)(a)(i);
- (g) section 60C(1)(b);
- (h) section 60J(1)(a);
- (i) section 60K(1)(a).

(2) The Estate Duty Ordinance (Cap. 111) is amended—

- (a) in the following provisions, by repealing “the commencement date of the Revenue (Abolition of Estate Duty) Ordinance 2005 (21 of 2005)” and substituting “11 February 2006”—
 - (i) section 2;
 - (ii) section 20A(1);
 - (iii) section 20A(2);
 - (iv) section 20A(3);
 - (v) section 20A(4);
 - (vi) section 20A(6);

- (vii) section 20A(7);
- (viii) section 23(1A);
- (ix) section 24(3B);
- (x) the heading of Part 25 of Schedule 1;
- (b) in the Table in the definition of “applicable Part of Schedule 1” in section 3(1), by repealing “the commencement date of the Revenue (Abolition of Estate Duty) Ordinance 2005 (21 of 2005)” and substituting “11 February 2006”;
- (c) in the heading of section 20A, by repealing “**commencement date of Revenue (Abolition of Estate Duty) Ordinance 2005**” and substituting “**11 February 2006**”.

(3) The Inland Revenue Ordinance (Cap. 112) is amended in the following provisions by repealing “the commencement date of the Revenue (Abolition of Estate Duty) Ordinance 2005 (21 of 2005)” and substituting “11 February 2006”—

- (a) paragraph (b) of the proviso to section 54;
- (b) paragraph (c) of the proviso to section 54.

WONG Yan Lung
Secretary for Justice

22 November 2005

Explanatory Note

The Revenue (Abolition of Estate Duty) Ordinance 2005 (21 of 2005) (“the principal Ordinance”) was published in the Gazette on 11 November 2005. Under section 2 of the principal Ordinance, the principal Ordinance will come into operation on 11 February 2006.

2. This Notice substitutes “11 February 2006” for the references to the commencement date of the principal Ordinance in the Probate and Administration Ordinance (Cap. 10), the Estate Duty Ordinance (Cap. 111) and the Inland Revenue Ordinance (Cap. 112) to facilitate readers of those ordinances.