

立法會
Legislative Council

LC Paper No. LS44/06-07

**Paper for the House Committee Meeting
on 9 March 2007**

**Legal Service Division Report on
Subsidiary Legislation Gazetted on 28 February 2007**

Date of tabling in LegCo : 7 March 2007

Amendment to be made by : 28 March 2007 (or 25 April 2007 if extended by resolution)

Public Revenue Protection Ordinance (Cap. 120)
Public Revenue Protection (Revenue) Order 2007 (L.N. 32)

The Public Revenue Protection (Revenue) Order 2007 (“the Order”) is a temporary measure taken under the Public Revenue Protection Ordinance (Cap. 120) (“the Ordinance”) to give effect to the following proposals as set out in the Budget Speech delivered by the Financial Secretary on 28 February 2007 when moving the Second Reading of the Appropriation Bill 2007 –

- (a) to reduce the duty payable on wine and liquor with an alcoholic strength of not more than 30% by volume; and
- (b) to reduce the stamp duty payable in respect of conveyances on sale and purchase agreements for sale of immovable property.

2. Under section 2 of the Ordinance, if the Chief Executive approves of the introduction into the Legislative Council of a bill whereby, if the bill were to become law any duty, tax, etc. would be imposed, removed or altered, the Chief Executive may make an order giving full force and effect of law to all the provisions of the bill. Under section 5 of the Ordinance, an order so made shall come into force immediately upon signing by the Chief Executive, and shall expire and cease to be in force –

- (a) upon the notification in the Gazette of the rejection by the Legislative Council of the bill in respect of which the order was made; or
- (b) upon the notification in the Gazette of the withdrawal of the bill; or

- (c) upon the bill, with or without modification, becoming law in the ordinary manner; or
- (d) upon the expiration of 4 months from the day on which the order came into force,

whichever event first happens.

3. Under section 6 of the Ordinance, any excess of duty, tax, fee, rate or other item of revenue paid under the Order over that payable immediately after the expiry of the Order shall be repaid to the person who paid the same.

4. The Order came into force at 11:00 a.m. on 28 February 2007.

5. Section 34(2) of the Interpretation and General Clauses Ordinance (Cap. 1) provides that Members may amend subsidiary legislation in any manner whatsoever consistent with the power to make such subsidiary legislation. The power of the Chief Executive in Council under section 2 of the Ordinance is to make an order giving full force and effect of law to all the provisions of the bill. Consistent with this power, Members have the power to repeal the Order but do not have power to amend the provisions therein.

Rating Ordinance (Cap. 116)
Rating (Exemption) Order 2007 (L.N. 33)

6. This Order declares that all tenements are exempted from payment of rates for the period of 1 April 2007 to 30 September 2007 by an amount equal to the rates payable for that period or \$5,000, whichever is less and the amount of \$5,000 is reduced on a pro rata basis if rates are payable for only part of the period.

7. The Order shall come into operation on 1 April 2007.

Prepared by

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