

**立法會**  
**Legislative Council**

LC Paper No. LS45/08-09

**Paper for the House Committee Meeting  
on 6 March 2009**

**Legal Service Division Report on  
Proposed Resolution under section 5(4) of the  
Motor Vehicles (First Registration Tax) Ordinance (Cap. 330)**

The Secretary for Financial Services and the Treasury has given notice to move a motion under section 5(4) of the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330) (the Ordinance) at the meeting of the Legislative Council on 18 March 2009.

2. Section 5(3) of the Ordinance provides exemption from first registration tax for motor vehicles which are propelled solely by electric power and do not emit any exhaust gas. Section 5(4) of the Ordinance further provides that such exemption shall expire at midnight on 31 March 1997 or such later date as the Legislative Council may by resolution determine. The expiry date was first extended by a resolution of the Legislative Council (L.N. 237 of 1997) and has since been further extended to midnight on 31 March 2009 by amendments to L.N. 237 of 1997<sup>1</sup>.

3. The purpose of the motion is to seek the approval of the Legislative Council to further amend L.N. 237 of 1997 by repealing the reference to "2009" and substituting "2014". The effect is to further extend the exemption to midnight on 31 March 2014. The amendment is necessary to provide the statutory basis to implement the proposal in paragraph 77 of the 2009-10 Budget Speech, namely, to extend the exemption for electric vehicles from first registration tax for a further five years to midnight on 31 March 2014.

4. No difficulties in the legal and drafting aspects of the proposed Resolution have been identified.

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<sup>1</sup> L.N. 237 of 1997 has been amended by section 3 of the Revenue (No. 2) Ordinance 2000 (27 of 2000), L.N. 77 of 2003 and L.N. 53 of 2006.