

立法會
Legislative Council

LC Paper No. LS32/13-14

**Paper for the House Committee Meeting
on 28 February 2014**

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

The Secretary for the Environment 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 LegCo meeting on 19 March 2014.

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 LegCo may by resolution determine. The expiry date, which was first extended by a resolution (L.N. 237 of 1997) and had since been further extended by subsequent resolutions¹, is now midnight on 31 March 2014.

3. The purpose of the motion is to seek LegCo's approval to further amend L.N. 237 of 1997 as amended by repealing the reference to "2014" and substituting "2017". The effect is to further extend the exemption to midnight on 31 March 2017. The amendment is necessary to provide the statutory basis to implement the proposal in paragraph 50 of the 2014-15 Budget Speech, namely, to exempt electric vehicles from first registration tax for three more years to midnight on 31 March 2017.

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

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¹ L.N. 237 of 1997 had been amended by section 3 of the Revenue (No. 2) Ordinance 2000 (27 of 2000), L.N. 77 of 2003, L.N. 53 of 2006 and L.N. 50 of 2009.