

LEGISLATIVE COUNCIL BRIEF

- BETTING DUTY ORDINANCE
(CAP. 108)
- DUTIABLE COMMODITIES ORDINANCE
(CAP. 109)
- ESTATE DUTY ORDINANCE
(CAP. 111)
- INLAND REVENUE ORDINANCE
(CAP. 112)
- RATING ORDINANCE
(CAP. 116)
- STAMP DUTY ORDINANCE
(CAP. 117)
- AIR PASSENGER DEPARTURE TAX ORDINANCE
(CAP. 140)
- CROSS-HARBOUR TUNNEL (PASSAGE TAX) ORDINANCE
(CAP. 274)
- TAX RESERVE CERTIFICATES ORDINANCE
(CAP. 289)
- BUSINESS REGISTRATION ORDINANCE
(CAP. 310)
- MOTOR VEHICLES (FIRST REGISTRATION TAX) ORDINANCE
(CAP. 330)
- HOTEL ACCOMMODATION TAX ORDINANCE
(CAP. 348)

ADAPTATION OF LAWS (NO. 6) BILL 1998

INTRODUCTION

Annex

At the meeting of the Executive Council on 20 October 1998, the Council **ADVISED** and the Acting Chief Executive **ORDERED** that the Adaptation of Laws (No. 6) Bill 1998 at the Annex should be introduced into the Legislative Council.

BACKGROUND AND ARGUMENT

2. Article 160 of the Basic Law states that -

“Upon the establishment of the Hong Kong Special Administration Region, the laws previously in force in Hong Kong shall be adopted

as laws of the Region except for those which the Standing Committee of the National People's Congress declares to be in contravention of this Law. If any laws are later discovered to be in contravention of this Law, they shall be amended or cease to have force in accordance with the procedure as prescribed by this Law.”.

Article 8 of the Basic Law states that -

“The laws previously in force in Hong Kong, that is, the common law, rules of equity, ordinances, subordinate legislation and customary law shall be maintained, except for any that contravenes this Law, and subject to any amendment by the legislature of the Hong Kong Special Administrative Region.”.

3. On 23 February 1997, the Standing Committee of the National People's Congress published a decision on the treatment of laws previously in force in Hong Kong. It provides, among other things, that apart from the 24 Hong Kong Ordinances that are declared not to be adopted in whole or in part, the existing Hong Kong laws are to be adopted as laws of the Hong Kong Special Administrative Region and these laws, shall, unless the context otherwise requires, be construed in accordance with specified principles of interpretation. These interpretative principles are included in the Hong Kong Reunification Ordinance (Ord. No. 110 of 1997) and are now incorporated as section 2A and Schedule 8 in the Interpretation and General Clauses Ordinance (Chapter 1). Although the Interpretation and General Clauses Ordinance laid down how terminology inconsistent with the Basic Law or with the status of Hong Kong as a Special Administrative Region of the People's Republic of China are to be construed, it is considered unacceptable to retain such terminology in our laws. Accordingly, we need to introduce further legislation to effect the necessary textual amendments.

THE BILL

4. Most of the proposed amendments are merely terminological changes, e.g. references to "the Colony" and "立法局" are replaced by "Hong Kong" and "立法會" respectively. Similarly, a reference to "the Governor" will, in the usual case, be replaced by "the Chief Executive". Where a provision previously conferred power on "the Governor" to make subsidiary legislation, a reference to the "Chief Executive in Council" will be substituted to comply with the requirement under Article 56 of the Basic Law that the Chief Executive shall consult the Executive Council before making subordinate legislation. References to "the Crown" will be adapted to "the Government" (meaning "the HKSAR Government") since the provisions are of no relevance to the Central People's Government.

5. Sections 4(4)(b), 46 and 63A of the Inland Revenue Ordinance will be repealed. Sections 4(4)(b) and 46 deal with matters relating to the income tax of the Commonwealth while section 63A deals with the appointment of agent for tax assessment purposes in the United Kingdom. These provisions are no longer applicable.

COMMENCEMENT

6. The Bill provides that, subject to Article 12 of the Hong Kong Bill of Rights, the adaptations when passed into law shall take effect retrospectively, as from the date of the establishment of the Hong Kong Special Administrative Region.

PUBLIC CONSULTATION

7. Since the amendments are essentially straightforward adaptations, consultation with the public is not considered necessary.

HUMAN RIGHTS IMPLICATIONS

8. The Department of Justice advises that the proposed Bill is consistent with the human rights provisions of the Basic Law.

FINANCIAL AND STAFFING IMPLICATIONS

9. There are no financial or staffing implications arising from the Bill.

LEGISLATIVE TIMETABLE

10. The legislative timetable is -

Publication in the Gazette	30 October 1998
First Reading and commencement of Second Reading debate	11 November 1998
Resumption of Second Reading debate, committee stage and Third	to be notified

Reading

PUBLICITY

11. A press release will be issued on 27 October.

ENQUIRIES

12. In case of enquiries about this Brief, please contact Miss Amy Tse, Principal Assistant Secretary for the Treasury (Revenue), at 2810 2370.

Finance Bureau
File Reference : FIN CR 1/3221/91
October 1998

ADAPTATION OF LAWS (NO. 6) BILL 1998

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A BILL

To

Adapt certain Ordinances to bring them into conformity with the Basic Law and with the status of Hong Kong as a Special Administrative Region of the People's Republic of China.

Enacted by the Legislative Council.

1. Short title

This Ordinance may be cited as the Adaptation of Laws (No. 6) Ordinance 1998.

2. Commencement

(1) This Ordinance shall be deemed to have come into operation on 1 July 1997.

(2) Subsection (1) shall be subject to Article 12 of the Hong Kong Bill of Rights set out in Part II of the Hong Kong Bill of Rights Ordinance (Cap. 383).

3. Amendment of Ordinances

The Ordinances specified in the Schedules are amended in the manner indicated in those Schedules.

SCHEDULE 1

[s. 3]

BETTING DUTY ORDINANCE AND ITS SUBSIDIARY LEGISLATION

Betting Duty Ordinance

1. Section 3 of the Betting Duty Ordinance (Cap. 108) is amended -
 - (a) in subsection (2), by repealing “Royal Hong Kong Jockey Club” and substituting “Hong Kong Jockey Club”;
 - (b) in subsection (4), by repealing “立法局” and substituting “立法會”.
2. Section 4A(2) and (3) is amended by repealing “Governor” and substituting “Chief Executive”.
3. Section 4C(1A) is amended by repealing “立法局” and substituting “立法會”.
4. Section 4E is amended, in the definition of “Club”, by repealing “Royal Hong Kong Jockey Club” and substituting “Hong Kong Jockey Club”.
5. Section 6(3) is amended by repealing “立法局” and substituting “立法會”.

Betting Duty Regulations

6. Regulation 3(1) and (6) of the Betting Duty Regulations (Cap. 108 sub. leg.) is amended by repealing “the Colony” and substituting “Hong Kong”.

7. Regulation 5 is amended by repealing “Crown” and substituting “Government”.

SCHEDULE 2

[s. 3]

DUTIABLE COMMODITIES ORDINANCE AND ITS SUBSIDIARY LEGISLATION

Dutiable Commodities Ordinance

1. Section 2(1) of the Dutiable Commodities Ordinance (Cap. 109) is amended -
 - (a) in the definition of “A.T.A. Carnet”, by repealing “so long as the United Kingdom adheres to it” and substituting “so long as it applies to Hong Kong”;
 - (b) in the definition of “Commissioner”, by repealing “(總監)” and substituting “(關長)”;
 - (c) in the definition of “海關保稅倉”, by repealing “總監” and substituting “關長”;
 - (d) in the definition of “export”, by repealing “any country” and “another country” and substituting “a

place outside Hong Kong” and “another place outside Hong Kong” respectively;

- (e) in the definition of “通行證”, “憑單” and “保稅倉”, by repealing “總監” and substituting “關長”.

2. Section 3(2) is amended by repealing “立法局” and substituting “立法會”.

3. Section 4(2) is amended -

- (a) by repealing “立法局” and substituting “立法會”;
- (b) in paragraph (d), by repealing “總監” and substituting “關長”.

4. Section 6 is amended -

- (a) in subsection (1) -
 - (i) by repealing “Governor in Council” and substituting “Chief Executive in Council”;
 - (ii) by repealing “總監” wherever it appears and substituting “關長”;
 - (iii) in paragraphs (ha)(v) and (i)(iv), by repealing “立法局” and substituting “立法會”;
- (b) in subsection (4), by repealing “立法局” and substituting “立法會”.

5. Section 7 is amended by repealing “總監” wherever it appears and substituting “關長”.
6. Section 8 is amended by repealing “總監” where it twice appears and substituting “關長”.
7. Section 10(1), (2), (3) and (4) is amended by repealing “總監” wherever it appears and substituting “關長”.
8. Section 11(1) is amended by repealing “總監” wherever it appears and substituting “關長”.
9. Section 14(3) is amended by repealing “總監” and substituting “關長”.
10. Section 17(6)(b)(v) is amended by repealing “總監” and substituting “關長”.
11. Section 19(1) is amended by repealing “總監” and substituting “關長”.
12. Section 20 is amended by repealing “總監” wherever it appears and substituting “關長”.

13. Section 21(1) is amended by repealing “總監” and substituting “關長”.
14. Section 22(1), (2), (3) and (6) is amended by repealing “總監” wherever it appears and substituting “關長”.
15. Section 23(4) and (5) is amended by repealing “總監” wherever it appears and substituting “關長”.
16. Section 24 is amended by repealing “總監” wherever it appears and substituting “關長”.
17. Section 25 is amended by repealing “總監” wherever it appears and substituting “關長”.
18. Section 26 is amended by repealing “總監” wherever it appears and substituting “關長”.
19. Section 26A(4), (5), (5A) and (6) is amended by repealing “總監” wherever it appears and substituting “關長”.
20. Section 26B is amended by repealing “總監” where it twice appears and substituting “關長”.

21. Section 27 is amended by repealing “總監” wherever it appears and substituting “關長”.
22. Section 28 is amended by repealing “總監” wherever it appears and substituting “關長”.
23. Section 28A is amended -
 - (a) in subsections (1) and (2), by repealing “總監” wherever it appears and substituting “關長”;
 - (b) in subsection (3), by repealing “Crown” and substituting “Government”;
 - (c) in subsection (4), by repealing “Governor in Council” and substituting “Chief Executive in Council”.
24. Section 29(1), (1D), (2) and (3) is amended by repealing “總監” wherever it appears and substituting “關長”.
25. Section 30(3) is amended by repealing “總監” and substituting “關長”.
26. Section 31(2), (3), (4) and (5) is amended by repealing “總監” wherever it appears and substituting “關長”.

27. Section 32(3) is amended by repealing “總監” and substituting “關長”.
28. Section 33(1) is amended by repealing “總監” where it twice appears and substituting “關長”.
29. Section 34 is amended by repealing “總監” where it twice appears and substituting “關長”.
30. Section 34A(1) and (2) is amended by repealing “總監” and substituting “關長”.
31. Section 36(2) is amended by repealing “總監” wherever it appears and substituting “關長”.
32. Section 38 is amended by repealing “總監” where it twice appears and substituting “關長”.
33. Section 42 is amended by repealing “總監” and substituting “關長”.
34. Section 47A(1), (3)(a) and (4) is amended by repealing “總監” and substituting “關長”.

35. Section 47B is amended by repealing “總監” wherever it appears and substituting “關長”.
36. Section 47C is amended by repealing “總監” and substituting “關長”.
37. Section 48(2A), (3), (3B), (6), (6A), (6D) and (7) is amended by repealing “總監” wherever it appears and substituting “關長”.
38. Section 48A(1), (2), (3), (4), (5) and (8) is amended by repealing “總監” and substituting “關長”.
39. Section 48B(1) and (3)(b) is amended by repealing “總監” wherever it appears and substituting “關長”.
40. Section 48C is amended -
 - (a) in subsection (1) -
 - (i) by repealing “總監” and substituting “關長”;
 - (ii) by repealing “Governor” and substituting “Chief Executive”;
 - (b) in subsection (2), by repealing “Governor” where it twice appears and substituting “Chief Executive”.

41. Section 50(2) is amended by repealing “總監” and substituting “關長”.
42. Section 51 is amended by repealing “總監” where it twice appears and substituting “關長”.
43. Section 52 is amended -
 - (a) in subsections (1) and (2)(b), by repealing “總監” wherever it appears and substituting “關長”;
 - (b) in subsection (3) -
 - (i) by repealing “Crown” where it twice appears and substituting “Government”;
 - (ii) by repealing “總監” where it twice appears and substituting “關長”.
44. Section 52A is amended by repealing “總監” where it twice appears and substituting “關長”.
45. Section 52B is amended by repealing “總監” and substituting “關長”.
46. Section 53 is amended -
 - (a) in the definition of “攙雜酒”, by repealing “總監” and substituting “關長”;

(b) in the definition of “變性酒精”, by repealing “總監” and substituting “關長”.

47. Section 58(1) and (2) is amended by repealing “總監” and substituting “關長”.

48. Section 60 is amended by repealing “總監” and substituting “關長”.

49. Section 61(3) is amended by repealing “總監” and substituting “關長”.

50. Section 64(2) is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.

51. Section 65 is amended, in the definition of “中國熟煙”, by repealing “總監” and substituting “關長”.

52. Section 67(1) is amended by repealing “總監” where it twice appears and substituting “關長”.

53. Section 68 is amended by repealing “總監” where it twice appears and substituting “關長”.

54. Section 72 is amended by repealing “總監” wherever it appears and substituting “關長”.

55. Schedule 1 is amended, in Part I and Part III, by repealing “總監” wherever it appears and substituting “關長”.

56. Schedule 3 is amended by repealing “總監” and substituting “關長”.

Dutiable Commodities Regulations

57. Regulation 5 of the Dutiable Commodities Regulations (Cap. 109 sub. leg.) is amended by repealing “總監” and substituting “關長”.

58. Regulation 6(1) and (1A) is amended by repealing “總監” wherever it appears and substituting “關長”.

59. Regulation 7(aa) is amended by repealing “總監” and substituting “關長”.

60. Regulation 8(1) is amended by repealing “總監” and substituting “關長”.

61. Regulation 9 is amended by repealing “總監” wherever it appears and substituting “關長”.
62. Regulation 10 is amended by repealing “總監” wherever it appears and substituting “關長”.
63. Regulation 12(1) is amended -
 - (a) by repealing “總監” wherever it appears and substituting “關長”;
 - (b) in paragraphs (p) and (pa), by repealing “People’s Republic” and substituting “Mainland”.
64. Regulation 13(1) is amended by repealing “總監” and substituting “關長”.
65. Regulation 14(1) and (2) is amended by repealing “總監” wherever it appears and substituting “關長”.
66. Regulation 14A is amended by repealing “總監” where it twice appears and substituting “關長”.
67. Regulation 15 is amended by repealing “總監” and substituting “關長”.

68. Regulation 15A is amended by repealing “總監” and substituting “關長”.
69. Regulation 15B(1) is amended by repealing “總監” where it twice appears and substituting “關長”.
70. Regulation 22(1), (2), (3) and (4) is amended by repealing “總監” and substituting “關長”.
71. Regulation 24 is amended by repealing “總監” wherever it appears and substituting “關長”.
72. Regulation 25(a) and (c) is amended by repealing “總監” and substituting “關長”.
73. Regulation 26 is amended by repealing “總監” where it twice appears and substituting “關長”.
74. Regulation 27(1) is amended by repealing “總監” and substituting “關長”.
75. Regulation 30 is amended by repealing “總監” and substituting “關長”.

76. Regulation 31 is amended by repealing “總監” and substituting “關長”.
77. Regulation 32 is amended by repealing “總監” and substituting “關長”.
78. Regulation 33 is amended by repealing “總監” and substituting “關長”.
79. Regulation 34 is amended by repealing “總監” where it twice appears and substituting “關長”.
80. Regulation 35 is amended by repealing “總監” wherever it appears and substituting “關長”.
81. Regulation 38 is amended by repealing “總監” wherever it appears and substituting “關長”.
82. Regulation 39 is amended by repealing “總監” and substituting “關長”.
83. Regulation 40(1) and (4) is amended by repealing “總監” wherever it appears and substituting “關長”.

84. Regulation 41 is amended by repealing “總監” and substituting “關長”.
85. Regulation 44 is amended by repealing “總監” where it twice appears and substituting “關長”.
86. Regulation 45A(2) is amended by repealing “總監” and substituting “關長”.
87. Regulation 48 is amended by repealing “總監” and substituting “關長”.
88. Regulation 49 is amended by repealing “總監” wherever it appears and substituting “關長”.
89. Regulation 52 is amended by repealing “總監” wherever it appears and substituting “關長”.
90. Regulation 53 is amended by repealing “總監” and substituting “關長”.
91. Regulation 54(e) is amended by repealing “總監” and substituting “關長”.

92. Regulation 55(1), (3) and (4) is amended by repealing “總監” and substituting “關長”.
93. Regulation 55A(1) and (2) is amended by repealing “總監” and substituting “關長”.
94. Regulation 57(1) is amended by repealing “總監” and substituting “關長”.
95. Regulation 58 is amended by repealing “總監” wherever it appears and substituting “關長”.
96. Regulation 59(1) is amended by repealing “總監” where it twice appears and substituting “關長”.
97. Regulation 60(2) is amended by repealing “總監” and substituting “關長”.
98. Regulation 61(1) is amended by repealing “總監” where it twice appears and substituting “關長”.
99. Regulation 62 is amended by repealing “總監” wherever it appears and substituting “關長”.

100. Regulation 63(1) is amended by repealing “總監” and substituting “關長”.
101. Regulation 64(iii), (iv), (v) and (vi) is amended by repealing “總監” and substituting “關長”.
102. Regulation 81 is amended by repealing “總監” wherever it appears and substituting “關長”.
103. Regulation 82 is amended by repealing “總監” and substituting “關長”.
104. Regulation 83(1) and (2) is amended by repealing “總監” wherever it appears and substituting “關長”.
105. Regulation 84 is amended by repealing “總監” and substituting “關長”.
106. Regulation 85(2) is amended by repealing “總監” and substituting “關長”.
107. Regulation 86 is amended by repealing “總監” and substituting “關長”.

108. Regulation 88 is amended by repealing “總監” and substituting “關長”.

109. Regulation 91(1), (3) and (5) is amended by repealing “總監” wherever it appears and substituting “關長”.

110. Regulation 92 is amended by repealing “總監” and substituting “關長”.

111. Regulation 93 is amended by repealing “總監” and substituting “關長”.

112. Regulation 94 is amended by repealing “總監” and substituting “關長”.

113. Regulation 95(1), (2), (3) and (6) is amended by repealing “總監” and substituting “關長”.

114. Regulation 97 is amended by repealing “總監” and substituting “關長”.

115. Regulation 98(1) and (3) is amended by repealing “總監” wherever it appears and substituting “關長”.

116. Regulation 99(1) is amended by repealing “總監” and substituting “關長”.
117. Regulation 100(1) and (2) is amended by repealing “總監” wherever it appears and substituting “關長”.
118. Regulation 101 is amended by repealing “總監” and substituting “關長”.
119. Regulation 102 is amended by repealing “總監” and substituting “關長”.
120. Regulation 103 is amended by repealing “總監” and substituting “關長”.
121. Regulation 103A(1) is amended by repealing “總監” and substituting “關長”.
122. Regulation 105 is amended by repealing “總監” wherever it appears and substituting “關長”.

**Dutiable Commodities (Marking and Colouring
of Hydrocarbon Oil) Regulations**

123. Regulation 3 of the Dutiable Commodities (Marking and Colouring of Hydrocarbon Oil) Regulations (Cap. 109 sub. leg.) is amended by repealing “總監” and substituting “關長”.

124. Regulation 9(a) is amended by repealing “總監” and substituting “關長”.

125. Regulation 11 is amended by repealing “總監” and substituting “關長”.

Resolutions of the Legislative Council

126. Resolution of the Legislative Council (L.N. 140 of 1964 and L.N. 113 of 1978) (Cap. 109 sub. leg.) are repealed.

SCHEDULE 3

[s. 3]

ESTATE DUTY ORDINANCE AND ITS SUBSIDIARY LEGISLATION

Estate Duty Ordinance

1. Section 3(1) of the Estate Duty Ordinance (Cap. 111) is amended, in the definition of “Commissioner”, by repealing “Governor” and substituting “Chief Executive”.

2. Section 21(a) is amended -

- (a) in subparagraph (i), by repealing “against the enemy” and substituting “against a state then at war with the United Kingdom”;
 - (b) in subparagraph (ii), by repealing “His Majesty” and substituting “the United Kingdom”.
3. Section 22(1C) is amended by repealing “立法局” and substituting “立法會”.

Prescription of Forms under Section 28

4. The Note to the Certificate of Assessment of the Prescription of Forms under Section 28 (Cap. 111 sub. leg.) is amended by repealing “Hong Kong Government” and substituting “The Government of the Hong Kong Special Administrative Region”.

SCHEDULE 4

[s. 3]

INLAND REVENUE ORDINANCE

1. Section 2(1) of the Inland Revenue Ordinance (Cap. 112) is amended by repealing the definition of “Governor”.
2. Section 3 is amended -
- (a) in subsection (1) (a), by repealing “Governor” wherever it appears and substituting “Chief Executive”;
 - (b) in subsection (2), by repealing “Governor” and substituting “Chief Executive”.

3. Section 4(4) (b) is repealed.
4. Section 5(1B) is amended by repealing “立法局” and substituting “立法會”.
5. Section 8(2) (h) is amended -
 - (a) by repealing “Government of the United Kingdom” and substituting “Central People’s Government”;
 - (b) by repealing “United Kingdom” wherever it appears and substituting “Mainland of China”.
6. Section 16(6) is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.
7. Section 23C(4) (a) is amended by repealing “外地” and substituting “香港以外的地方”.
8. Section 23D(7) (a) is amended by repealing “外地” and substituting “香港以外的地方”.
9. Section 26A(3) is amended by repealing “立法局” and substituting “立法會”.

10. Section 39E(5) is amended, in the definition of “operator of a Hong Kong aircraft”, by repealing “Air Navigation (Overseas Territories) Order 1977 (App. III, p. DP1) by the Governor of Hong Kong” and substituting “Air Navigation (Hong Kong) Order 1995 (L.N. 561 of 1995)”.

11. Section 46 is repealed.

12. Section 49 is amended -

- (a) in subsection (1), by repealing “Governor in Council” and substituting “Chief Executive in Council”;
- (b) in subsection (6), by repealing “Governor in Council” and substituting “Chief Executive in Council”.

13. Section 63A is repealed.

14. Section 65 is amended by repealing “Governor” wherever it appears and substituting “Chief Executive”.

15. Section 85(4) is amended -

- (a) by repealing “Governor” and substituting “Chief Executive”;
- (b) by repealing “立法局” and substituting “立法會”.

16. Section 87 is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.

SCHEDULE 5

[s. 3]

RATING ORDINANCE

1. Section 2 of the Rating Ordinance (Cap. 116) is amended, in the definition of “訂明”, by repealing “立法局” and substituting “立法會”.
2. Section 4 is amended by repealing “Governor” and substituting “Chief Executive”.
3. Section 7A(5) is amended by repealing “Governor” and substituting “Chief Executive”.
4. Section 11(1) is amended by repealing “Governor” and substituting “Chief Executive”.
5. Section 35 is amended by repealing “Governor” and substituting “Chief Executive”.
6. Section 36 is amended -
 - (a) in subsection (1) (c), by repealing “Governor” and substituting “Chief Executive”;
 - (b) in subsection (2), by repealing “Governor in Council” and substituting “Chief Executive in Council”;
 - (c) in subsections (3) and (4) (in the definitions of “cottage areas” and “temporary housing areas” and “resited villages”), by repealing “Governor” and substituting “Chief Executive”.

7. Section 39(1) is amended by repealing “Governor” and substituting “Chief Executive”.
8. Section 53 is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.

SCHEDULE 6

[s. 3]

STAMP DUTY ORDINANCE

1. Section 3(1) of the Stamp Duty Ordinance (Cap. 117) is amended by repealing “Governor” where it twice appears and substituting “Chief Executive”.
2. Section 5(5) is amended by repealing “Crown” and substituting “Government”.
3. Section 5A(4) is amended by repealing “Crown” and substituting “Government”.
4. Section 15(2) is amended by repealing “Crown” and substituting “Government”.
5. Section 19(15) is amended by repealing “Crown” and substituting “Government”.

6. Section 29A(1) is amended, in the definition of “non-residential property”, by repealing “Crown lease” wherever it appears and substituting “Government lease”.
7. Section 29H(1) (a) is amended by repealing “Crown” and substituting “Government”.
8. Section 29I(2) is amended by repealing “立法局” and substituting “立法會”.
9. Section 37 is amended by repealing “Crown” and substituting “Government”.
10. Section 38 is amended by repealing the definition of “Government”.
11. Section 39 is amended -
 - (a) in paragraph (b), by repealing “Crown” and substituting “Government”;
 - (b) in paragraph (c) -
 - (i) by repealing “Crown” where it first appears and substituting “Government”;
 - (ii) by repealing “Crown leases” and substituting “Government leases”.
12. Section 41(1) is amended by adding “the Central People’s Government,” before “the Government”.

13. Section 42(1) is amended by adding before paragraph (a) -
“(aa) the Central People’s Government, or any person acting on behalf of the Central People’s Government;”.
14. Section 43(2) is amended by adding “the Central People’s Government,” before “the Government”.
15. Section 45(7) is amended by repealing “Crown” and substituting “Government”.
16. Section 46 is amended -
 - (a) in subsection (1) -
 - (i) by repealing “Crown” where it first appears and substituting “Government”;
 - (ii) by repealing “Crown lease” where it twice appears and substituting “Government lease”;
 - (b) in subsection (2) -
 - (i) by repealing “Crown” where it first and secondly appears and substituting “Government”;
 - (ii) by repealing “Crown lease” and substituting “Government lease”.
17. Section 52(1) is amended by repealing “Governor” and substituting “Chief Executive”.

18. Section 58 is amended by repealing “Crown” and substituting “Government”.

19. Section 63 is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.

SCHEDULE 7

[s. 3]

AIR PASSENGER DEPARTURE TAX ORDINANCE

1. Section 3(2) of the Air Passenger Departure Tax Ordinance (Cap. 140) is amended by repealing “立法局” and substituting “立法會”.

2. Section 8 is amended by repealing “Crown” wherever it appears and substituting “Government”.

3. Section 9(1) is amended by repealing “Crown” and substituting “Government”.

4. Section 12(2) and (3) is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.

5. Section 18(3) is amended by repealing “Crown” and substituting “Government”.

SCHEDULE 8

[s. 3]

CROSS-HARBOUR TUNNEL (PASSAGE TAX) ORDINANCE

1. Section 2(1) of the Cross-Harbour Tunnel (Passage Tax) Ordinance (Cap. 274) is amended, in the definition of “Company”, by repealing “Governor in Council” and substituting “Chief Executive in Council”.
2. Section 3(2) is amended by repealing “立法局” and substituting “立法會”.
3. Section 4(2) is amended by repealing “立法局” and substituting “立法會”.
4. Section 5(7) is amended by repealing “Crown” and substituting “Government”.
5. Paragraph 3 of the Second Schedule is amended by repealing “Crown” and substituting “Government”.

SCHEDULE 9

[s. 3]

TAX RESERVE CERTIFICATES ORDINANCE

1. Section 3(1) of the Tax Reserve Certificates Ordinance (Cap. 289) is amended by repealing “Governor” and substituting “Chief Executive in Council”.

2. Section 4(2) is amended by repealing “the Colony” and substituting “Hong Kong”.

SCHEDULE 10

[s. 3]

BUSINESS REGISTRATION ORDINANCE

1. Section 14(1) of the Business Registration Ordinance (Cap. 310) is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.
2. Section 18(1) is amended by repealing “立法局” and substituting “立法會”.

SCHEDULE 11

[s. 3]

MOTOR VEHICLES (FIRST REGISTRATION TAX) ORDINANCE

1. Section 5 of the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330) is amended -
 - (a) in subsection (4), by repealing “立法局” and substituting “立法會”;
 - (b) in subsection (5), by repealing “Governor” and substituting “Chief Executive”.
2. Section 6(3) is amended by repealing “Governor” and substituting “Chief Executive”.

3. Section 8 is amended by repealing “立法局” and substituting “立法會”.
4. Section 9 is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.

SCHEDULE 12

[s. 3]

HOTEL ACCOMMODATION TAX ORDINANCE

1. Section 3 of the Hotel Accommodation Tax Ordinance (Cap. 348) is amended -
 - (a) in subsection (2), by repealing “立法局” and substituting “立法會”;
 - (b) in subsection (3), by repealing “Crown” and substituting “Government”.
2. Section 6(2) is amended by repealing “立法局” and substituting “立法會”.
3. Section 7(1) and (2) is amended by repealing “Governor in Council” and substituting “Chief Executive in Council”.

Explanatory Memorandum

The purpose of this Bill is to adapt certain Ordinances and their subsidiary legislation to bring them into conformity with the Basic

Law and with Hong Kong's status as a Special Administrative Region of the People's Republic of China (clause 3, Schedules 1 to 12).

2. The Ordinances adapted and their respective Schedule numbers under the Bill are -

Air Passenger Departure Tax Ordinance (Cap. 140)	Schedule 7
Betting Duty Ordinance (Cap. 108)	Schedule 1
Business Registration Ordinance (Cap. 310)	Schedule 10
Cross-Harbour Tunnel (Passage Tax) Ordinance (Cap. 274)	Schedule 8
Dutiable Commodities Ordinance (Cap. 109)	Schedule 2
Estate Duty Ordinance (Cap. 111)	Schedule 3
Hotel Accommodation Tax Ordinance (Cap. 348)	Schedule 12
Inland Revenue Ordinance (Cap. 112)	Schedule 4
Motor Vehicles (First Registration Tax) Ordinance (Cap. 330)	Schedule 11
Rating Ordinance (Cap. 116)	Schedule 5
Stamp Duty Ordinance (Cap. 117)	Schedule 6
Tax Reserve Certificates Ordinance (Cap. 289)	Schedule 9

3. The Bill also provides that the adaptations when passed into law shall take effect retrospectively, as from the date of the establishment of the Hong Kong Special Administrative Region (clause 2).