

立法會
Legislative Council

Ref: CB1/BC/15/98/2

LC Paper No. CB(1)366/99-00
(These minutes have been
seen by the Administration)

Bills Committee on Revenue Bill 1999

**Minutes of meeting held on
Thursday, 17 June 1999, at 4:30 pm
in Conference Room A of the Legislative Council Building**

Members present : Hon Margaret NG (Chairman)
Hon LEE Cheuk-yan
Hon Christine LOH
Hon CHAN Yuen-han
Hon CHAN Kam-lam

Members absent : Hon Albert HO Chun-yan
Hon Eric LI Ka-cheung, JP
Hon Mrs Selina CHOW LIANG Shuk-ye, JP
Hon Ronald ARCULLI, JP
Hon SIN Chung-kai
Hon Andrew WONG Wang-fat, JP
Hon Mrs Miriam LAU Kin-ye, JP
Hon Andrew CHENG Kar-foo

Public officers attending : Mr Martin GLASS
Deputy Secretary for the Treasury

Miss Amy TSE
Principal Assistant Secretary for the Treasury

Miss Vivian SUM
Assistant Secretary for the Treasury

Ms Sherman CHAN
Senior Assistant Law Draftsman
Department of Justice

Mr Roy TANG
Principal Assistant Secretary for Transport

Mr SUEN Wai-chung
Senior Assistant Law Draftsman
Department of Justice

Mr Peter LUK
Principal Transport Officer
Transport Department

Mr Y Y CHU
Chief Assessor
Inland Revenue Department

Mr Thomas LI
Senior Assessor
Inland Revenue Department

Clerk in attendance : Miss Odelia LEUNG, Chief Assistant Secretary (1)1

Staff in attendance : Ms Bernice Wong, Assistant Legal Advisor 1
Mrs Mary TANG, Senior Assistant Secretary (1)2

I Meeting with the Administration

Discussion on the Administration's response to members' concerns raised at the meeting on 8 June 1999

The Chief Assessor, Inland Revenue Department (CA/IRD)) briefly took members through the paper which set out the Administration's response to the concerns raised at the meeting on 8 June 1999 (Re: LC Paper No. CB(1)1510/98-99(07)). He said that the Administration proposed the following to address members' concerns in respect of the Stamp Duty Ordinance -

- (a) *Adding new clause 15A (new section 18B) and amending clause 16(d) (section 19 (12A)(a))*

The Administration agreed that an express provision should be made to allow, under reasonable circumstances, the presentation of a copy of an instrument chargeable to stamp duty for stamping.

The same arrangement would apply to stock borrowing and lending agreement chargeable to stamp duty. The Administration proposed to add a new clause 15A and to amend clause 16(d) to achieve the effect; and

(b) *Amending clause 18(d) (section 29C(13)(b))*

The Administration accepted members' view that the Collector should be required by law to set out the reasons for refusing an application for deferred payment of stamp duty in the notice of decision. The Administration proposed to amend clause 18(d) to achieve the effect.

2. Assistant Legal Advisor 1 (ALA1) said that the proposed amendments were in order. Members agreed to the proposed amendments.

Examination of draft Regulation to be made under clause 48 of the Bill

3. The Chairman referred members to the draft Regulation to be made by the Secretary for Transport under clause 48 of the Bill (Re: LC Paper Nos. CB(1)1521/98-99(02) (English version) and CB(1)1532/98-99(Chinese version)).

4. The Principal Transport Officer, Transport Department (PTO) said that the objective of the Regulation was to facilitate the vesting of the Cross-Harbour Tunnel (CHT) to Government on 1 September 1999. The Regulation would provide for the consequential amendments arising from the repeal of the Cross-Harbour Tunnel Ordinance, Cap. 203, its subsidiary legislation and the Cross-Harbour Tunnel (Passage Tax) Ordinance, Cap. 274 and would ensure that the repeal would not affect any right, privilege or liability under Cap. 203 and Cap. 274 in respect of the following -

- (a) outstanding legal actions on traffic-related and toll (including passage tax) matters; and
- (b) outstanding rent, royalty payment and passage tax payment as well as the CHT Company Limited's responsibility to keep records for inspection by the Government.

5. PTO said that a regulation would also be introduced to enable the continued use of certain traffic signs at CHT after it became a Government tunnel. The Administration would complete a review on the need to amend the traffic signs within two years. Action would be taken to replace the signs with those conforming to the standards of the Road Tunnels (Government) Regulations in due course.

6. The Chairman referred members to ALA 1's letter dated 17 June 1999 to the Administration regarding the draft Regulation (Re: LC Paper No. CB(1)1531/98-99). In response to ALA 1's comments, the Principal Assistant Secretary for Transport explained as follows -

- (a) The Regulation would come into operation on 1 September 1999 when CHT became a Government tunnel;
- (b) Section 2(2) of the proposed Regulation related only to offences committed on or before 31 August 1999 when the repealed CHT Ordinance was still in force. Pleading guilty by letter should be part of the legal proceedings covered by section 2(2) while the recordings of driving offence points belonged to a punishment under the same subsection;
- (c) Section 2(3) of the proposed Regulation retained the obligation of the CHT Company Ltd to keep records. At present, the records were kept up to seven years and the Government considered this arrangement acceptable; and
- (d) The Road Tunnels (Government) Amendment Bill provided for the continued validity of nine traffic signs currently in use at CHT, whereas the proposed section 3 catered for signs that would be replaced shortly after the transfer of CHT.

7. ALA1 suggested that the drafting of section 2(2) of the proposed Regulation be revised to make it clear that the provision related only to offences committed on or before 31 August 1999. The Administration agreed.

Clause-by-clause examination of the Bill

8. Members continued with clause-by-clause examination of the Bill.

Clause 23 - Fixed Penalty (Traffic Contraventions) Ordinance, Cap. 237

9. Mr SIN Chung-kai said that the Democratic Party intended to move an amendment to the clause. Since members had expressed different views on the issue of fixed penalties for traffic-related offences, the Chairman concluded that members of the Bills Committee could not reach a consensus on the clause.

10. ALA advised that clauses 23 and 24 had to be considered together and members who intended to move CSAs need to take this into account.

Clause 25 - Fixed Penalty (Criminal Proceedings) Ordinance, Cap. 240

11. Members noted the draft amendment to be moved by Miss Christine LOH to increase the fine for smoky vehicles to \$5,000. Mr SIN Chung-kai said that the Democratic Party might amend the fine for smoky vehicles to \$1,000. Noting members' different views on the subject, the Chairman concluded that the Bills Committee could not reach a consensus.

12. ALA1 advised that if members objected to any one item of the proposed increases in fixed penalties under clause 25, they would have to move amendments.

Clauses 33 to 37 - Road Tunnels (Government) Ordinance and Road Tunnels (Government) Regulations, Cap368

13. Mr SIN Chung-kai reiterated the Democratic Party's intention to amend the CHT tolls for private vehicles and motorcycles to \$15 and \$6 respectively. ALA1 advised that since the table of tolls for CHT set out in clause 37(d) was a new addition to the Road Tunnels (Government) Regulations, members who objected to the proposed increase and wished to retain the existing toll level for CHT would need to move amendments to the clause. Members noted that should clause 37(d) be negated, there would be no legally stipulated schedule of tolls for CHT as the consequential amendments under clauses 46 and 47 would repeal the Cross-Harbour Tunnel Ordinance and the Cross-Harbour Tunnel (Passage Tax) Ordinance.

14. Noting ALA1's advice, Miss CHAN Yuen-han said that the Democratic Alliance for the Betterment of Hong Kong would move an amendment to maintain the existing CHT toll for private cars at \$10.

Clause 43 - Road Traffic (Parking) Regulations (Cap. 374 sub.leg.)

15. Mr SIN Chung-kai reiterated the Democratic Party's intention to move an amendment to reduce the proposed maximum on-street parking meter charge to \$3 per 15 minutes.

16. ALA advised that if members wished to retain the existing parking meter charge, they could simply vote against the clause without the need to move amendments.

Legislative timetable

17. The Chairman suggested and members agreed that the Bills Committee report its deliberations to the House Committee on 25 June 1999 to recommend the resumption of the Second Reading debate on the Bill on 7 July 1999. Members noted the deadline for giving notice of CSAs on 26 June 1999.

18. As the Bills Committee had completed scrutiny of the Bill, members agreed to cancel the meeting scheduled for 24 June 1999.

II Any other business

19. There being no other business, the meeting ended at 5:10 pm.

Legislative Council Secretariat

8 November 1999