

1998年第288號法律公告

應課稅品條例

立法會決議

立法會於1998年7月22日根據《應課稅品條例》(第109章)第4(2)條提出和通過的決議。

議決——

自1998年6月23日起將《應課稅品條例》(第109章)附表1第III部第1(b)段修訂，廢除“2.89”而代以“2.00”，並自1999年4月1日起將該段修訂，廢除“2.00”而代以“2.89”。

立法會秘書  
馮載祥

1998年7月22日

註釋

本決議旨在降低就輕質柴油而須繳付的稅項，將其稅率由現行的每升\$2.89減至每升\$2.00；是項減稅由1998年6月23日始直至1999年3月31日止。

L.N. 288 of 1998

DUTIABLE COMMODITIES ORDINANCE

RESOLUTION OF THE LEGISLATIVE COUNCIL

Resolution made and passed by the Legislative Council under section 4(2) of the Dutiable Commodities Ordinance (Cap. 109) on 22 July 1998.

RESOLVED that—

Part III of Schedule 1 to the Dutiable Commodities Ordinance (Cap. 109) is amended in paragraph 1(b), effective 23 June 1998, by repealing “2.89” and substituting “2.00” and effective 1 April 1999, by repealing “2.00” and substituting “2.89”.

Ricky FUNG Choi-cheung  
Clerk to the Legislative Council

22 July 1998

Explanatory Note

The purpose of this Resolution is to reduce the duty payable on light diesel oil to \$2.00 per litre from the existing duty of \$2.89 per litre as from 23 June 1998. The reduction in duty will remain in effect until 31 March 1999.

立法會 CB(1)1898/99-00(02)號文件  
LC Paper No. CB(1)1898/99-00(02)

## 《應課稅品條例》

立法會決議

## 訂決議

立法會於 1998 年 7 月 22 日根據《應課稅品條例》(第 109 章)第 4(2)條提出和通在憲報以 1998 年第 288 號法律公告刊登的決議現予修訂，廢除“1999 年 4 月 1 日”而代以“2000 年 4 月 1 日”。

## 《遺產稅條例》

9. 以金錢為代價的交易、在香港以外地方的財產、當地登記冊所載的股份及新界若干土地等列作例外項目

《遺產稅條例》(第 111 章)第 10 條現予修訂，加入——  
“(ga) 由根據就死者的壽命訂立的保險單所得利益而構成的財產，而該等利益即——

- (i) 於死者去世時根據該保險單的條款或條文所須支付的任何款項(包括任何已累算紅利、但須從中減去根據該等條款或條文須從該等款項中扣除的任何貸款、預支款項、未支付保費、貸款或預支款項的利息、行政費用及其他費用；及
- (ii) 於死者去世時轉移的任何該保險單的權益；”。

## 10. 財產的總和

第 11(4) 及 (5) 條現予廢除。

## 《稅務條例》

## 11. 符合資格的債務票據

《稅務條例》(第 112 章)第 14A 條現予修訂——

- (a) 廢除第 (4)(d) 款而代以——  
“(d) 除第 (5) 款另有規定外——  
(i) 如在 1999 年 4 月 1 日之前發行，最低面額為 \$500,000 或等值外幣；或

## Dutiable Commodities Ordinance

## Resolution of the Legislative Council

## 8. Resolution amended

The Resolution made and passed by the Legislative Council under section 4(2) of the Dutiable Commodities Ordinance (Cap. 109) on 22 July 1998 and published in the Gazette as Legal Notice No. 288 of 1998 is amended by repealing “1 April 1999” and substituting “1 April 2000”.

## Estate Duty Ordinance

## 9. Exceptions for transactions for money consideration, property situate outside Hong Kong, shares on local registers, certain land in the New Territories, etc.

Section 10 of the Estate Duty Ordinance (Cap. 111) is amended by adding—

“(ga) any property consisting of the benefits under a policy of insurance effected on the life of the deceased, being—

- (i) any moneys, including any accrued dividends, payable on the death of the deceased under the terms or provisions of the policy, less any loans, advances, unpaid premiums, interest on loans or advances, administrative fees and other charges deductible from the moneys under such terms or provisions; and
- (ii) any interest in the policy passing on the death of the deceased;”.

## 10. Aggregation of property

Section 11(4) and (5) is repealed.

## Inland Revenue Ordinance

## 11. Qualifying debt instruments

Section 14A of the Inland Revenue Ordinance (Cap. 112) is amended—

- (a) by repealing subsection (4)(d) and substituting—  
“(d) subject to subsection (5), has—  
(i) where it is issued before 1 April 1999, a minimum denomination of \$500,000 or its equivalent in a foreign currency; or

香港特別行政區

HONG KONG SPECIAL ADMINISTRATIVE REGION

2000年 第27號條例

ORDINANCE NO. 27 OF 2000

印章位置

L.S.

行政長官  
董建華  
2000年 5月 18日

TUNG Chee-hwa  
Chief Executive  
18 May 2000

本條例旨在修訂若干條例，以實施政府就2000至2001財政年度提出的財政預算案中的兩項建議。

An Ordinance to amend certain Ordinances to give effect to two proposals in the Budget introduced by the Government for the 2000-2001 financial year.

[2000年 4月 1日]

[1 April 2000]

由立法會制定。

Enacted by the Legislative Council.

1. 簡稱及生效日期

- (1) 本條例可引稱為《2000年 收入(第2號)條例》。
- (2) 本條例當作自2000年 4月 1日起實施。

1. Short title and commencement

- (1) This Ordinance may be cited as the Revenue (No. 2) Ordinance 2000.
- (2) This Ordinance shall be deemed to have come into operation on 1 April 2000.

《應課稅品條例》

Dutiable Commodities Ordinance

立法會決議

Resolution of the Legislative Council

2. 修訂決議

立法會於1998年 7月 22日根據《應課稅品條例》(第109章)第4(2)條提出和通過而在憲報以1998年第288號法律公告刊登、並經《1999年 收入條例》(1999年第44號)第8條修訂的決議現予修訂，廢除“2000年 4月 1日”而代以“2001年 1月 1日”。

2. Resolution amended

The Resolution made and passed by the Legislative Council under section 4(2) of the Dutiable Commodities Ordinance (Cap. 109) on 22 July 1998 and published in the Gazette as Legal Notice No. 288 of 1998, as amended by section 8 of the Revenue Ordinance 1999 (44 of 1999), is amended by repealing “1 April 2000” and substituting “1 January 2001”.