

**立法會**  
**Legislative Council**

LC Paper No. CB(1) 2127/02-03  
(These minutes have been seen  
by the Administration)

Ref: CB1/BC/7/02/2

**Bills Committee on Revenue Bill 2003**

**Minutes of sixth meeting**  
**held on Monday, 16 June 2003, at 1:00 pm**  
**in Conference Room A of the Legislative Council Building**

**Members present** : Hon Audrey EU Yuet-mee, SC, JP (Chairman)  
Hon Mrs Selina CHOW LIANG Shuk-ye, GBS, JP  
Hon HUI Cheung-ching, JP  
Hon CHAN Kam-lam, JP  
Hon SIN Chung-kai  
Hon Andrew WONG Wang-fat, JP  
Hon Miriam LAU Kin-ye, JP  
Hon MA Fung-kwok, JP

**Members absent** : Dr Hon David CHU Yu-lin, JP  
Hon Cyd HO Sau-lan  
Hon Emily LAU Wai-hing, JP

**Public officers attending** : Financial Services and the Treasury Bureau

Mr Martin GLASS  
Deputy Secretary

Miss Erica NG  
Principal Assistant Secretary

Mr Edward MAK  
Assistant Secretary

Department of Justice

Mr Michael SCOTT  
Senior Assistant Solicitor General

Ms Monica LAW  
Senior Assistant Law Draftsman

Customs and Excise Department

Mr CHOW Kwong  
Assistant Commissioner

Mr HO Pei-lok  
Staff Officer

Transport Department

Ms Amy CHOW  
Principal Executive Officer

**Clerk in attendance** : Miss Becky YU  
Chief Assistant Secretary (1)1

**Staff in attendance** : Mr Stephen LAM  
Assistant Legal Adviser 4

Mrs Mary TANG  
Senior Assistant Secretary (1)2

Miss Mandy POON  
Legislative Assistant 4

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**I. Meeting with the Administration**

(LC Paper No. CB(1) 1925/02-03 -- Administration's response to the concerns raised at the meeting on 30 May 2003 together with the latest draft Committee Stage amendments to be moved by the Administration)

The Committee deliberated (Index of proceedings attached at **Annex A**).

2. The Administration was requested to -

- (a) advise the effect of the Committee Stage amendments (CSAs) to be moved by the Bills Committee on the effective tax rate and the First Registration Tax payable on private cars and motorcycles; and

(b) confirm that the Bills Committee's CSAs would yield \$181 million additional revenue.

3. There being no other business, the meeting ended at 2:30 pm.

Council Business Division 1  
Legislative Council Secretariat  
2 July 2003

**Proceedings of the meeting of the  
Bills Committee on Revenue Bill 2003  
Meeting on Monday, 16 June 2003, at 1:00 pm  
in Conference Room A of the Legislative Council Building**

Time marker	Speaker	Subject(s)	Action required
000000 - 002326	Chairman Administration Mr Andrew WONG ALA4	Administration's response to the concerns raised at the meeting on 30 May 2003 (LC Paper No. CB(1) 1925/02-03)) - Charging effect of the Committee Stage amendments (CSAs) to be moved by the Bills Committee; previous President's ruling on charging effect (LC Paper No. CB(1) 1749/02-03(03))	
002327 - 003550	Ms Miriam LAU Chairman ALA4 Administration	Refunding of excess first registration tax (FRT); the effect of CSAs to be moved by the Bills Committee on overall revenue yield as compared to pre-Budget position	
003551 - 004730	Chairman Mrs Selina CHOW ALA4 Mr HUI Cheung-ching	The basis upon the Administration's assertion that the CSAs to be moved by the Bills Committee would have a charging effect; need for cogent evidence to be submitted by the Administration to support its assertion; and whether additional revenue of \$181 million could be generated under the Bills Committee's counter-proposal	
004731 - 005629	Mr Andrew WONG Administration	Refunding mechanism, effective tax rates and net revenue yield	

<b>Time marker</b>	<b>Speaker</b>	<b>Subject(s)</b>	<b>Action required</b>
005630 - 010045	Ms Miriam LAU ALA4 Administration Mrs Selina CHOW Mr MA Fung-kwok	Whether excess FRT should be refunded to the registered distributor or the registered owner; and the administrative cost incurred from refunding of excess FRT	
010046 - 011038	Mrs Selina CHOW Ms Miriam LAU Administration ALA4 Mr SIN Chung-kai	CSAs to be moved by Mrs Selina CHOW to reduce the marginal rates of the four tax bands of private cars to 35%, 60%, 85% and 105% respectively	
011039 - 012238	Chairman Administration Mr Andrew WONG ALA4	Consequence if both the Administration's revised tax rate proposals and the Bills Committee's counter-proposal were not passed by LegCo	The Administration to advise the effect of the CSAs to be moved by the Bills Committee on the effective tax rate and the First Registration Tax payable on private cars and motorcycles; and to confirm that the Bills Committee's CSAs would yield \$181 million additional revenue
012239 - 012420	Chairman Administration Ms Miriam LAU	Examination of the CSAs to be moved by the Administration	