

**立法會**  
**Legislative Council**

LC Paper No. LS 79/02-03

**Paper for the House Committee Meeting  
on 21 March 2003**

**Legal Service Division Report on  
Subsidiary Legislation Gazetted on 14 March 2003**

**Date of tabling in LegCo** : 19 March 2003

**Amendment to be made by** : 9 April 2003 (or 7 May 2003 if extended by resolution)

**Import and Export Ordinance (Cap. 60)**  
**Import and Export (General) Regulations (Amendment of Seventh Schedule)**  
**(No. 3) Notice 2003 (L.N. 68)**

Under section 7(2) of the Import and Export (General) Regulations (Cap. 60 sub. leg.) (the principal Regulations), the Director-General of Trade and Industry may, by notice published in the Gazette, add to the Seventh Schedule to the principal Regulations (i) the name of a country or place for which the Kimberly Process Certification Scheme (KPCS) is effective; or (ii) the name of any other country or place from which the import of rough diamonds into, and to which the export of diamonds from, a country or place for which the KPCS is effective is permitted by the Kimberly Process.

2. This Notice adds two countries or places, namely, the Republic of Congo and Malaysia, to the Seventh Schedule to the principal Regulations.

3. No difficulties relating to the legal and drafting aspects of the Notice have been identified.

**Inland Revenue Ordinance (Cap. 112)**  
**Inland Revenue (Amendment) Ordinance 2003 (5 of 2003) (Commencement)**  
**Notice 2003 (L.N. 69)**

4. This Notice appoints 17 April 2003 as the day on which the Inland Revenue (Amendment) Ordinance 2003 (5 of 2003) will come into operation.

5. The Amendment Ordinance, which was passed by the Legislative Council on 26 February 2003, allows certain types of tax returns to be filed by telephone, and in form of an electronic record where a password (as an alternative to digital signature) is used for authentication purposes. The classes of persons or returns to which the new tax return filing system will apply will be specified by the Commissioner of Inland Revenue by notice published in the Gazette but such notice is not subsidiary legislation. The Administration had explained to the Bills Committee on the Inland Revenue (Amendment) (No. 2) Bill 2001 that the new tax return filing system was intended to apply to simple and straightforward "Tax Return - Individuals" and "Property Tax Return - Property Co-owned or Jointly Owned by Individuals". Members may refer to LC Paper No. CB(2)1151/02-03 for details.

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