

**立法會**  
**Legislative Council**

LC Paper No. LS125/02-03

**Paper for the House Committee Meeting  
on 13 June 2003**

**Legal Service Division Report on  
Boundary Facilities Improvement Tax Bill**

**I. SUMMARY**

1. **Object of the Bill**                    To provide the legal framework for imposition of a boundary facilities improvement tax (the tax).
  
2. **Comments**
  - (a) A person who departs from Hong Kong by sea or by land will be liable to pay the tax at \$18.
  - (b) The owner of a private car departing Hong Kong via a land departure point will be liable to pay the tax at \$100 per car.
  - (c) Certain persons will be exempted from the tax.
  - (d) The Administration will appoint transport operators to collect the tax on its behalf.
  
3. **Public Consultation**
  - (a) The majority of the transport operators considered that the collection mechanism feasible except the Public Omnibus Operators Association Limited.
  - (b) The Sino-Hong Kong Private Cars' Rights Association has sent a submission to Members objecting to the tax rate at \$100 per car.
  
4. **Consultation with LegCo Panel**                    The policy aspects of the Bill were discussed at the meeting of the Panel on Financial Affairs on 19 February 2003 and members have expressed various concerns.
  
5. **Conclusion**                            Outgoing passengers using land and sea control points will be affected by this Bill. A Bills Committee should be formed to scrutinize the Bill.

## **II REPORT**

### **Object of the Bill**

To impose a boundary facilities improvement tax on persons departing from Hong Kong by sea or by land, and on the owners of specified vehicles in respect of departures from Hong Kong of those vehicles, and to provide for related and consequential matters.

### **LegCo Brief Reference**

2. FIN CR 1/2310/99 issued by the Financial Services and the Treasury Bureau in June 2003.

### **Date of First Reading**

3. 11 June 2003.

### **Comments**

4. In the 2002-03 Budget Speech, the Government announced its intention to impose a tax on persons departing from Hong Kong by land or by sea to help finance the improvement of boundary facilities. This Bill provides the legal framework for levying the proposed boundary facilities improvement tax (the tax).

5. A person who departs from Hong Kong by a passenger ship or at a through-train railway station or at a boundary crossing will be liable to pay the tax at \$18. The owner of a private car departing Hong Kong via a land departure point will have to pay the tax at \$100 per car. The Administration will appoint transport operators to collect the tax on its behalf. An administration fee will be paid to the operators.

6. The following persons will be exempted from payment of the tax-

- (a) boundary crossing full-time primary and secondary students;
- (b) children under the age of twelve years old;
- (c) drivers and other persons operating land transport vehicles and crew members of a passenger ship;
- (d) passengers in transit; and
- (e) visiting diplomats, consular members and members of specified international organisations, consulates, and personnel of the three Central People's Government offices.

7. Offences for failure to pay the tax, evasion of the payment of the tax, and failure by an operator to maintain records or furnish returns are provided for in the Bill.

8. The Bill, if passed, will come into operation on a day to be appointed by the Secretary for Financial Services and the Treasury.

### **Public Consultation**

9. According to the LegCo Brief, about 150 transport operators are required to collect the tax on the Government's behalf. The Administration has discussed with the concerned transport operators. The majority of the operators have expressed the view that the Government's proposed collection mechanism should be feasible. However, the Public Omnibus Operators Association Limited has raised strong objections and reiterated its concerns on statutory responsibilities and offences and that it does not think off-site collection would work.

10. The Sino-Hong Kong Private Cars' Rights Association has sent a submission to Members objecting to the tax rate at \$100 per car (see Annex).

### **Consultation with LegCo Panel**

11. The Financial Affairs Panel was consulted on the legislative proposal at the meeting held on 19 February 2003. Members expressed the following views-

- (a) whether the proposed tax rates at \$18 per person and \$100 per private car were affordable by the general public;
- (b) the impact of the tax on the fare of Kowloon-Canton Railway Corporation; and
- (c) cost-effectiveness of using the Automatic Vehicle Recognition System for billing private cars.

12. Members may refer to LC Paper Nos. CB(1)907/02-03(04), CB(1)1446/02-03 and CB(1)1574/02-03 for details.

### **Conclusion**

13. According to the Administration, there were about 139 million passengers using land and sea control points in 2002. Any outgoing passenger who is to use a land or sea control point will be affected by this Bill. We are still scrutinizing the legal and drafting aspects of the Bill. It is recommended that a Bills Committee be formed to scrutinize the Bill.

Encl.

Prepared by

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9 June 2003

# 中港私家車權益會

The Sino-Hong Kong Private Cars' Rights Association

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致：尊貴的立法會議員：

## 堅決反對徵收一百元邊境建設稅

就政府計劃制定向過境私家車輛徵收 100 元邊境建設稅之議案，本會對於政府採取這種懲罰性收稅方式表示絕不接受。本會認為如果該項一刀切收費政策獲得通過，則已嚴重違反社會公平原則，因為該稅項主要針對中產階層人士，政策的實行將會激發社會的仇富心態，直接引致社會分化。

再且，對於現時香港這個公平的經濟及社會環境，不應該有財政司司長梁錦松先生所說的 " 他們 ( 車主 ) 負擔得起，不在乎區區 100 元 " 之說法，及無理加重有關中港私家車主的不必要負擔。政府更不應容許政府高級官員有此類不平等之言論而誘發社會的不公。本會並不反對政府收取有關的邊境建設人頭稅以紓解財赤，但絕不接受在公平的社會環境下容許該項不平等的收費政策。

本會建議政府制定收稅方案時一定要考慮維護公平的原則，例如可規定私家車輛按乘客人頭數量繳付有關稅額，絕不能因行政上的方便而妄顧社會和諧。

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主席 白浩泉 謹上

二零零三年六月七日