

立法會
Legislative Council

LC Paper No. LS42/03-04

**Paper for the House Committee Meeting
on 13 February 2004**

**Legal Service Division Report on
Subsidiary Legislation Gazetted on 6 February 2004**

Date of tabling in LegCo : 11 February 2004

Amendment to be made by : 10 March 2004 (or 21 April 2004 if extended by resolution)

Inland Revenue Ordinance (Cap. 112)

**Specification of Arrangements (Government of the Kingdom of Belgium)
(Avoidance of Double Taxation on Income and Capital and Prevention of Fiscal
Evasion) Order (L.N. 16)**

Under section 49 of the Inland Revenue Ordinance (Cap. 112) ("the Ordinance"), if the Chief Executive in Council by order declares that arrangements specified in the order have been made with the Government of any territory outside Hong Kong with a view to affording relief from double taxation in relation to income tax and any tax of a similar character imposed by the laws of that territory, and that it is expedient that those arrangements should have effect, the arrangements shall have effect in relation to tax under that Ordinance notwithstanding anything in any enactment.

2. This Order is made under section 49 of the Ordinance to give effect to the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital ("the Agreement") signed between Hong Kong Special Administrative Region and the Kingdom of Belgium on 10 December 2003.

3. The Panel on Financial Affairs was briefed on the Agreement at the meeting held on 5 January 2004. The Panel noted that it was the first comprehensive agreement for avoidance of double taxation concluded by Hong Kong with another economy and members raised no questions on the Agreement. For more background about this Order, members may refer to the LegCo Brief issued by the Financial Services and the Treasury Bureau on 6 February 2004 (ref: FIN CR8/10/2041/46).

4. Under Article 28 of the Agreement, the provisions of the Agreement shall have effect in respect of Hong Kong Special Administrative Region tax for any year of assessment beginning on or after 1 April 2004.

Employees Retraining Ordinance (Cap. 423)

Employees Retraining Ordinance (Amendment of Schedule 2) Notice 2004 (L.N. 17)

5. This Notice adds the International Social Service (Hong Kong Branch) to the list of training bodies that may provide or conduct retraining courses for the purposes of the Employees Retraining Ordinance (Cap. 423).

6. This Notice has not been referred to the LegCo Panel on Manpower.

Education (Miscellaneous Amendments) Ordinance 2004

Education (Miscellaneous Amendments) Ordinance 2004 (1 of 2004) (Commencement) Notice 2004 (L.N. 18)

7. The Education (Miscellaneous Amendments) Ordinance 2004 (Ord. No. 1 of 2004) was passed in January this year with the objects of revising the qualifications for registered teachers, raising the qualifications for permitted teachers, abolishing the requirements for separate registration of schools providing both day and evening instruction and allowing schools and post secondary colleges to conduct courses and give instructions on general holidays.

8. This Notice appoints 1 April 2004 as the day on which sections 1 to 14, sections 17, 19 and 22 of the Ordinance shall come into operation. The Notice also appoints 1 October 2004 as the day on which the remaining provisions of the Ordinance, i.e. sections 15, 16, 18, 20 and 21 shall come into operation. The latter provisions deal with the qualifications of teachers and transitional arrangements.

9. This Notice has not been referred to the LegCo Panel on Education.

Prepared by

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