

立法會
Legislative Council

Ref : CB2/BC/10/04

LC Paper No. CB(2)2330/04-05
(These minutes have been seen by
the Administration)

**Bills Committee on
Revenue (Abolition of Estate Duty) Bill 2005**

**Minutes of the meeting
held on Tuesday, 14 June 2005 at 8:30 am
in Conference Room A of the Legislative Council Building**

Members present : Hon Miriam LAU Kin-ye, GBS, JP (Chairman)
Hon Albert HO Chun-yan
Dr Hon LUI Ming-wah, JP
Hon Margaret NG
Hon CHAN Yuen-han, JP
Hon Bernard CHAN, JP
Hon CHAN Kam-lam, JP
Hon SIN Chung-kai, JP
Dr Hon Philip WONG Yu-hong, GBS
Hon Audrey EU Yuet-mee, SC, JP
Hon Vincent FANG Kang, JP
Hon LI Kwok-ying, MH
Hon Jeffrey LAM Kin-fung, SBS, JP
Hon Andrew LEUNG Kwan-yuen, SBS, JP
Hon WONG Ting-kwong, BBS
Hon Ronny TONG Ka-wah, SC
Hon Patrick LAU Sau-shing, SBS, JP

Members absent : Hon James TIEN Pei-chun, GBS, JP
Hon LEE Cheuk-yan
Dr Hon David LI Kwok-po, GBS, JP
Hon Timothy FOK Tsun-ting, GBS, JP
Hon Abraham SHEK Lai-him, JP
Hon CHIM Pui-chung
Hon TAM Heung-man

Public Officers attending : Mr Martin GLASS
Deputy Secretary for Financial Services and the Treasury
(Treasury)

Miss Erica NG
Principal Assistant Secretary for Financial Services and the
Treasury (Treasury)

Mrs Teresa CHU WONG Lai-fun
Assistant Commissioner of Inland Revenue

Mr Allen NG
Deputy Commissioner of Estate Duty of Inland Revenue

Mrs Nancy HUI
Principal Assistant Secretary for Home Affairs

Mr Gilbert MO
Deputy Law Draftsman
Department of Justice

Ms Vicki LEE
Senior Government Counsel
Department of Justice

Mrs Emme WALLER
Senior Assistant Law Officer (Civil Law)
Department of Justice

Mr M Y CHEUNG
Senior Government Counsel
Department of Justice

Clerk in attendance : Mrs Sharon TONG
Chief Council Secretary (2)1

Staff in attendance : Ms Bernice WONG
Assistant Legal Adviser 1

Mrs Eleanor CHOW
Senior Council Secretary (2)4

I. Meeting with the Administration

Action

The Bills Committee deliberated (index of proceedings attached at **Annex**).

2. The Bills Committee requested the Administration –

- (a) to state in the speech to be delivered during the resumption of Second Reading on the Bill that the Secretary for Home Affairs, in order to maintain the services provided to the public after the abolition of estate duty, would follow the current practices of the Inland Revenue Department regarding the issuance of the Certificate for release of money;
- (b) to clarify whether former dependants of the deceased who did not have an interest in the estate would be eligible for maintenance payments; and
- (c) to advise on the purpose of powers in the proposed section 60C

(Post-meeting note : The Administration's response was issued to members vide LC Paper No. CB(2)1989/04-05(01) on 17 June 2005 .)

3. The Chairman informed members that if the Bill was to be passed at the Council meeting on 6 July 2005, the deadline for the Administration to consult the Chairman of the House Committee on the date of resumption of Second Reading debate on the Bill was today, 14 June 2005. She invited members and the Administration to give views on the way forward.

4. The Administration said that its intention was to resume the Second Reading debate on the Bill on 6 July 2005. Given that the Administration had yet to respond to issues raised by members in the last couple of meetings and to draft the proposed Committee Stage amendments (CSAs), it proposed to issue a consultation letter to the House Committee Chairman with a condition that the resumption date of debate on the Bill would be subject to the outstanding issues being resolved by the Administration within the next 48 hours, i.e. at the next Bills Committee meeting. The Bills Committee did not support the inclusion of such a condition in the consultation letter. The Administration proposed that it would issue a consultation letter to the House Committee Chairman without condition. Some members expressed support for the Administration's proposal.

5. Ms Margaret NG, Mr TONG Ka-wah and Ms Audrey EU stated that the Bill was not ready for resumption of Second Reading debate in the current session, given that at this stage, CSAs were not yet available for scrutiny by the Bills Committee and many of the issues raised by members remained unresolved. Ms Audrey EU cautioned that the Administration should respect the established practice in scrutinising bills and the relationship between the executive and the legislature.

Action

II. Date of next meeting

6. The Bills Committee noted that the next meeting would be held on 16 June 2005 at 4:30 pm.
7. The meeting ended at 10:55 am.

Council Business Division 2
Legislative Council Secretariat
19 July 2005

**Proceedings of the meeting of the
Bills Committee on
Revenue (Abolition of Estate Duty) Bill 2005
on Tuesday, 14 June 2005 at 8:30 am
in Conference Room A of the Legislative Council Building**

Time marker	Speaker	Subject(s)	Action Required
000000 - 000331	Chairman	Clause-by-clause examination of the Bill	
000332 - 000552	Admin	Clause 9	
000553 - 000909	Hon Margaret NG Chairman Admin ALA1	Procedures for applying for a certificate for release of money from the deceased's account or a certificate for inspection of the safe deposit box of the deceased before and after passing of the Bill	Admin to address the new procedure for proposed section 60B during resumption of Second Reading debate on the Bill
000910 - 001334	Hon TONG Ka-wah Admin ALA1	Criteria for determining the amount of money to be released from the deceased's account Whether protection was provided to banks to allow it to draw money from the deceased's account to offset his outstanding liability with the bank	
001335 - 001751	Chairman Admin ALA1	The need for an inventory-taking procedure during inspection of safe deposit box Removal of article from safe deposit box	
001752 - 002249	Hon Audrey EU Admin	Procedures for inspection of the safe deposit box of the deceased before and after passing of the Bill	

Time marker	Speaker	Subject(s)	Action Required
002250 - 003524	Chairman Hon TONG Ka-wah Hon Margaret NG ALA1 Admin	Removal of document from safe deposit box The need for an inventory-taking procedure during inspection of safe deposit box	
003525 - 005129	Hon Margaret NG Admin Chairman	Measures to safeguard against intermeddling of properties in safe deposit box, such as the preparation of an inventory list Role of the bank in inspection of safe deposit box	
005130 - 010535	Hon Audrey EU Admin Chairman	Persons responsible for inventory-taking of safe deposit box Power and responsibility of the Secretary for Home Affairs (SHA) under the proposed sections 60B and 60C Appeal mechanism against the decision of SHA	
010536 - 011949	Hon Albert HO Admin	The need to consult the Hong Kong Association of Banks on the new procedures for inspection of safe deposit box	
011950 - 013632	Hon Audrey EU Chairman Admin	Policy intention of the proposed section 60C Criteria for determining the amount of money to be released and the maximum amount of money to be released from the deceased's account Eligibility of former dependants who did not have an interest in the estate for maintenance payments under the proposed 60B	Admin to provide the requested information Admin to clarify

Time marker	Speaker	Subject(s)	Action Required
013633 - 014225	Hon Margaret NG Admin	The need to protect public interest having regard to the many changes in the procedures for handling estate	
014226 - 014504	Dr Hon Philip WONG Admin	Protection of public interest before and after abolition of estate duty	
014505 - 014959	Chairman Hon WONG Ting-kwong Admin	The need for an inventory-taking procedure during inspection of safe deposit box The need to consult the Hong Kong Association of Banks on the new procedures for inspection of safe deposit box	
015000 - 020321	Hon TONG Ka-wah Chairman Admin	Measures to safeguard against intermeddling of properties in safe deposit box, such as the preparation of inventory list	
020322 - 022456	Chairman Hon Margaret NG Admin Hon TONG Ka-wah Dr Hon Philip WONG Hon CHAN Kam-lam Clerk Hon Audrey EU	Availability of draft Committee Stage amendments Outstanding issues to be addressed by the Administration Date of resumption of Second Reading debate on the Bill	