

**立法會**  
**Legislative Council**

Ref : CB2/BC/10/04

LC Paper No. CB(2)331/05-06  
(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, 6 September 2005 at 4:30 pm  
in Conference Room A of the Legislative Council Building**

**Members present** : Hon Miriam LAU Kin-ye, GBS, JP (Chairman)  
Hon James TIEN Pei-chun, GBS, JP  
Dr Hon David LI Kwok-po, GBS, JP  
Dr Hon LUI Ming-wah, SBS, JP  
Hon Margaret NG  
Hon CHAN Yuen-han, JP  
Hon SIN Chung-kai, JP  
Hon Timothy FOK Tsun-ting, GBS, JP  
Hon Audrey EU Yuet-mee, SC, JP  
Hon Vincent FANG Kang, JP  
Hon Jeffrey LAM Kin-fung, SBS, JP  
Hon Andrew LEUNG Kwan-yuen, SBS, JP  
Hon WONG Ting-kwong, BBS  
Hon TAM Heung-man

**Members absent** : Hon Albert HO Chun-yan  
Hon LEE Cheuk-yan  
Hon Bernard CHAN, JP  
Hon CHAN Kam-lam, SBS, JP  
Dr Hon Philip WONG Yu-hong, GBS  
Hon Abraham SHEK Lai-him, JP  
Hon LI Kwok-ying, MH  
Hon Ronny TONG Ka-wah, SC  
Hon Patrick LAU Sau-shing, SBS, JP  
Hon CHIM Pui-chung

**Public Officers** : Mr Martin GLASS  
**attending** 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

Mr Stephen FISHER  
Deputy Secretary for Home Affairs

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

**Staff in** : Ms Bernice WONG  
**attendance** Assistant Legal Adviser 1

Ms Alice CHEUNG

Legislative Assistant (2)1

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**I. Meeting with the Administration**

(LC Paper Nos. CB(2)2507/04-05(01) to (03) and CB(2)2527/04-05(01) to (02))

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

2. The Bills Committee noted that the Administration was consulting the Law Society of Hong Kong and the Hong Kong Association of Banks (HKAB) on the proposed arrangements for inspection of safe deposit box and removal of items therefrom. The Administration was requested to report on the outcome of the consultation at the next meeting.

3. The Bills Committee requested the Administration to consult the Hong Kong Bar Association on the following –

- (a) proposed arrangements for inspection of safe deposit box and removal of items therefrom; and
- (b) the draft Committee Stage amendments (CSAs).

4. The Bills Committee also requested the Administration to consider the following and provide a set of updated CSAs –

- (a) views of the Law Society of Hong Kong, HKAB and the Hong Kong Bar Association;
- (b) need to notify the personal representative, banks and relevant parties of the cancellation of a confirmation notice issued by the Secretary for Home Affairs (SHA) under the proposed new section 60I(4) of the Probate and Administration Ordinance (PAO);
- (c) whether and how the property held by the deceased as trustee for another person would be dealt with in the proposed new section 60I of PAO;
- (d) need to specify the persons who were eligible to request for a copy of the inventory of the safe deposit box kept by SHA;
- (e) need for the proposed new section 15A(3B), (4) and (5) of PAO after consulting the Judiciary; and
- (f) need for the proposed new section 15B of PAO after consulting the Judiciary.

**II. Date of next meeting**

Action

5. Members noted that the next meeting would be held on 15 September 2005 at 10:45 am.

*(Post-meeting note : At the request of the Administration, the meeting scheduled for 15 September 2005 has been postponed to 3 October 2005 at 4:30 pm.)*

6. The meeting ended at 6:33 pm.

Council Business Division 2  
Legislative Council Secretariat  
9 November 2005

**Proceedings of the meeting of the  
Bills Committee on  
Revenue (Abolition of Estate Duty) Bill 2005  
on Tuesday, 6 September 2005 at 4: 30 pm  
in Conference Room A of the Legislative Council Building**

<b>Time marker</b>	<b>Speaker</b>	<b>Subject(s)</b>	<b>Action Required</b>
000000 - 000317	Chairman	Opening remarks	
000318 - 000756	Admin Chairman Hon Jeffrey LAM	Response of the Administration to the issues raised by members at the meeting on 21 July 2005 (LC Paper No. CB(2) 2507/04-05(01))  Release of warrants from safe deposit boxes	
000757 - 001706	Chairman Admin	Inspection of safe deposit box and removal of items therefrom (LC Paper No. CB(2) 2507/04-05(02))	
001707 - 002756	Hon Audrey EU Chairman Admin	Clearance of jointly-rented safe deposit box if litigation did not resolve within one year and the liability of the surviving renter if items were removed therefrom  Whether the proposed arrangements for inspection of safe deposit box and removal of items therefrom had made reference to overseas practices	
002757 - 003512	Chairman Admin Hon Audrey EU	Consultation on the proposed arrangements for inspection of safe deposit box and removal of items therefrom with the Law Society of Hong Kong, the Hong Kong Association of Banks (HKAB) and the Hong Kong Bar Association	<b>Admin to revise CSAs having regard to the comments of the Law Society of Hong Kong and HKAB</b>  <b>Admin to consult the Hong Kong Bar Association</b>

<b>Time marker</b>	<b>Speaker</b>	<b>Subject(s)</b>	<b>Action Required</b>
003513 - 003852	Chairman Admin	Practices in overseas jurisdictions on application for probate and letters of administration, inspection of safe deposit box, and release of money from estate of the deceased (LC Paper No. CB(2) 2507/04-05(03))	
003853 - 004608	Hon Audrey EU ALA1 Chairman Admin	The need for an express provision to extend the deadline for a personal representative (PR) to apply for grant of representation if there were court proceedings in respect of the will or the right to letters of administration	
004609 - 004753	Chairman	Clause-by-clause examination of the 12 <sup>th</sup> draft of Committee Stage amendments (CSAs) (LC Paper No. CB(2) 2527/04-05(01))	
004754 - 005856	Admin Chairman ALA1	Difference between the 10 <sup>th</sup> and 12 <sup>th</sup> draft of CSAs (pages 1-15 of LC Paper No. CB(2) 2527/04-05(01))	
005857 - 010513	Admin Chairman Hon Audrey EU	Proposed new section 60C(3C) of the Probate and Administration Ordinance (PAO)  The need to specify the persons who were eligible to request for a copy of the inventory of the safe deposit box kept by the Secretary for Home Affairs (SHA) and the fees involved	<b>Admin to follow up</b>
010514 - 010704	Chairman Admin	Proposed new sections 60C(3D) and 60C(4) of PAO	

<b>Time marker</b>	<b>Speaker</b>	<b>Subject(s)</b>	<b>Action Required</b>
010705 - 011922	Chairman Admin	Part 3A – Prohibition against intermeddling of estate  Proposed new sections 60H and 60I of PAO	
011923 - 012953	ALA1 Admin Chairman Hon Audrey EU	Proposed new section 60I(3) of PAO  Mechanism for cancelling a confirmation notice issued by SHA under proposed new section 60I(4) and the need to notify PR, banks and relevant parties of the cancellation  Whether and how the property held by the deceased as trustee for another person would be dealt with in the proposed new section 60I	<b>Admin to follow up</b>  <b>Admin to follow up</b>
012954 - 013501	Chairman Admin	Part 3B – Schedule of Assets and Liabilities and Registrar’s Power to Require Information  Proposed new sections 8A and 15A of PAO	
013502 - 013546	Hon Audrey EU Admin	Consultation with the Hong Kong Bar Association on the proposed intermeddling provisions	<b>Admin to follow up</b>
013547 - 014201	ALA1 Admin Chairman	The need for the proposed new section 15A (3B), (4) and (5) of PAO	<b>Admin to reconsider the CSAs after consulting the Judiciary</b>
014202 - 015441	Chairman Admin Hon Margaret NG	The need for the proposed new section 15B of PAO  Proposed new sections 24A, 24B, 49AA and 49AB of PAO	<b>Admin to reconsider the CSA after consulting the Judiciary</b>
015442 - 015819	Chairman Admin	Proposed new clauses 12A, 15A and 20 and amendment to clause 13 of the Bill	

<b>Time marker</b>	<b>Speaker</b>	<b>Subject(s)</b>	<b>Action Required</b>
015820 - 020035	Chairman Hon Audrey EU Admin Hon Margaret NG	Date of next meeting	

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Legislative Council Secretariat  
9 November 2005