

立法會
Legislative Council

Ref : CB2/BC/10/04

LC Paper No. CB(2)333/05-06
(These minutes have been seen by
the Administration)

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

**Minutes of the meeting
held on Monday, 10 October 2005 at 8:30 am
in Conference Room A of the Legislative Council Building**

Members present : Hon Miriam LAU Kin-ye, GBS, JP (Chairman)
Dr Hon David LI Kwok-po, GBS, JP
Hon CHAN Yuen-han, JP
Hon Bernard CHAN, JP
Hon SIN Chung-kai, JP
Hon Abraham SHEK Lai-him, JP
Hon Jeffrey LAM Kin-fung, SBS, JP
Hon Andrew LEUNG Kwan-yuen, SBS, JP
Hon Ronny TONG Ka-wah, SC
Hon Patrick LAU Sau-shing, SBS, JP
Hon CHIM Pui-chung

Members absent : Hon James TIEN Pei-chun, GBS, JP
Hon Albert HO Chun-yan
Hon LEE Cheuk-yan
Dr Hon LUI Ming-wah, SBS, JP
Hon Margaret NG
Hon CHAN Kam-lam, SBS, JP
Dr Hon Philip WONG Yu-hong, GBS
Hon Timothy FOK Tsun-ting, GBS, JP
Hon Audrey EU Yuet-mee, SC, JP
Hon Vincent FANG Kang, JP
Hon LI Kwok-ying, MH
Hon WONG Ting-kwong, BBS
Hon TAM Heung-man

Public Officers attending : 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

Mr Gilbert MO
Deputy Law Draftsman
Department of Justice

Ms Vicki LEE
Senior Government Counsel
Department of Justice

Mr Alex CHAN
Assistant Secretary for Home Affairs

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
(LC Paper Nos. CB(2)2627/04-05(01), CB(2)2700/04-05(01) and
CB(2)2707/04-05(01))

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

Action

2. The Bills Committee completed scrutiny of the Bill and the proposed Committee Stage amendments (CSAs) clause-by-clause. The Administration was requested to provide a set of updated CSAs taking into account comments of the Bills Committee. The Bills Committee instructed Assistant Legal Adviser 1 to liaise with the Administration on the drafting of the finalised version of CSAs and assist in vetting the Chinese version.
3. The Bills Committee expressed support for the Bill to resume its Second Reading debate at the Council meeting on 2 November 2005. The Chairman informed members that the Bills Committee would report to the House Committee on 21 October 2005. The Chairman also reminded members that the deadline for giving notice of CSAs was 24 October 2005.
4. The meeting ended at 10:28 am.

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 Monday, 10 October 2005 at 8: 30 am
in Conference Room A of the Legislative Council Building**

Time marker	Speaker	Subject(s)	Action Required
000000 - 000838	Chairman	Opening remarks	
000839 - 001649	Admin Hon TONG Ka-wah Chairman	Response of the Administration to the issues raised by members at the meeting on 3 October 2005 (LC Paper CB(2)2700/04-05(01))	
001650 - 002456	ALA1 Admin Chairman Hon TONG Ka-wah	<p>Procedure for handling safe deposit box of the deceased</p> <p>Handling of safe deposit box of the deceased if the will found therein was not the last will</p> <p>Whether the holder of certificate for inspection (other than the surviving renter) who was not the executor named in the will could take a copy of the will</p> <p>No caveat system for opening safe deposit box</p>	
002457 - 003125	Chairman Admin	<p>Clause-by-clause examination of the 16th draft of Committee Stage amendments (CSAs) (LC Paper CB(2)2707/04-05(01))</p> <p>New Clause 1A – Clause 9 (pages 1 to 19 of LC Paper CB(2)2707/04-05(01))</p>	

Time marker	Speaker	Subject(s)	Action Required
003126 - 003218	Chairman Admin	Proposed new section 60CA(8A) (page 19 of LC Paper CB(2)2707/04-05(01)) Person who was eligible to obtain the will to apply for a grant of letters of administration	
003219 - 004213	Admin Chairman	Clause 9 – Clause 9A (pages 21 to 33 of LC Paper CB(2)2707/04-05(01)) Proposed new section 60G(3) to be deleted	
004214 - 005419	ALA1 Admin Chairman Hon TONG Ka-wah	Clause 9A (proposed new section 60H) Adding to proposed new section 60H(3B) that an employee of a bank who had acted in good faith and had exercised due care would be regarded as having acted with lawful authority	
005420 - 005917	Admin	Clause 9A (pages 34 to 42 of LC Paper CB(2)2707/04-05(01))	

Time marker	Speaker	Subject(s)	Action Required
005918 - 012139	ALA1 Admin Chairman Hon TONG Ka-wah Hon Jeffrey LAM	<p>Proposed new section 60I(3A) and (3B) regarding cancellation of confirmation notice by the Secretary for Home Affairs (SHA)</p> <p>Penalty for holder who failed to surrender the confirmation notice to SHA, or continued to use the confirmation notice to dispose of the estate of the deceased after its cancellation</p> <p>Reasons for not specifying the deadline for holders to surrender the confirmation notice to SHA and not issuing notification letters to banks about cancellation of the confirmation notice</p> <p>Concern about criminal liability of holders who failed to surrender the confirmation notice</p> <p>Proposal to include a reminder in the notification letter to holders that he should stop using the confirmation notice and surrender it to SHA</p> <p>Circumstances under which the confirmation notice issued by SHA would be cancelled</p> <p>Number of confirmation notices expected to be cancelled</p>	

Time marker	Speaker	Subject(s)	Action Required
012140 - 015116	Admin Hon TONG Ka-wah Chairman Hon Andrew LEUNG Hon Bernard CHAN Hon Abraham SHEK Hon Jeffrey LAM	<p>Clause 9B – Clause 9E (pages 43 to 58 of LC Paper CB(2)2707/04-05(01))</p> <p>Reasons for confining the definition of “assets” and “liabilities” to properties and liabilities in Hong Kong</p> <p>Proposal to extend the definition of “assets” to property situated outside Hong Kong so as to protect the interest of beneficiaries</p> <p>Impact of extending the definition of “assets” to property situated outside Hong Kong</p> <p>Jurisdiction of courts outside Hong Kong in probate and administration</p>	
015117 - 015425	Chairman Admin ALA1	Clause 9D – New Clause 20 (pages 46 to 60 of LC Paper CB(2)2707/04-05(01))	
015426 - 015534	Chairman ALA1 Admin	<p>Technical amendments proposed by ALA1</p> <p>Provision of a finalised version of CSAs</p>	Admin to provide and ALA1 to vet
015535 - 015648	Chairman	Date of resumption of Second Reading debate on the Bill	