



立法會秘書處 法律事務部
LEGAL SERVICE DIVISION
LEGISLATIVE COUNCIL SECRETARIAT

來函檔號 YOUR REF : THB(T)CR 3/1/2321/92
本函檔號 OUR REF : LS/S/26/20-21
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Urgent by fax (3904 1774)
4 March 2021

Ms Vivien LI
Principal Assistant Secretary for Transport and Housing (Transport)
Transport and Housing Bureau
21/F, East Wing
Central Government Offices
2 Tim Mei Avenue, Tamar
Hong Kong

Dear Ms LI,

Public Revenue Protection (Revenue) Order 2021 (L.N. 31)

We are scrutinizing the legal and drafting aspects of L.N. 31 and should be grateful for your clarification on the matters set out below.

The Revenue (First Registration Tax and Licence Fees for Motor Vehicles) Bill 2021 as set out in the Schedule to L.N. 31 ("Bill") proposes, among others, to increase the rates of first registration tax for private cars by 15% under the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330) with effect from 11 a.m. on 24 February 2021 ("Commencement Time"). It is noted that the transitional provisions in the proposed new section 12 of Cap. 330 would not cover the following scenarios where first registration tax or additional first registration tax is required to be paid pursuant to section 4F(3), (4) and (4A) of Cap. 330:

- (a) where first registration tax is not payable under section 4F(1) of Cap. 330 on the first registration of a private car and the car has subsequently been transferred to a transferee (who is not exempted from paying first registration tax) before the Commencement Time, but the notification of the transfer of ownership to, or registration of the transfer of ownership by, the Commissioner for Transport ("Commissioner") is only given or made after the Commencement Time (section 4F(3) of Cap. 330);

- (b) where the class of additions to the chassis or cab and chassis of a locally assembled private car or any other matter specified in section 4F(4) of Cap. 330 has been changed before the Commencement Time, but the notification of such a change is only made to the Commissioner after the Commencement Time (section 4F(4) of Cap. 330);
- (c) where a person has fitted, before the Commencement Time, an accessory (which has not been previously declared to the Commissioner) to a private car within six months after the first registration of the car, but the declaration in respect of such accessory is only delivered to the Commissioner after the Commencement Time (section 4F(4A) of Cap. 330); and
- (d) where a registered owner of a private car has obtained, before the Commencement Time, a taxable warranty (which has not been previously declared to the Commissioner) for the car within six months after the first registration of the car, but the declaration in respect of the taxable warranty is only delivered to the Commissioner after the Commencement Time (section 4F(4A) of Cap. 330).

Please clarify, for the purpose of calculating the first registration tax or additional first registration tax for the private car concerned in the above scenarios, whether the rates as in force immediately before the Commencement Time, or the proposed rates under the Bill with effect from the Commencement Time, would be applicable. Please also clarify whether appropriate transitional provisions are required for the above scenarios.

We would appreciate it if you could let us have the Administration's reply in both English and Chinese by 10 March 2021.

Yours sincerely,



(Wendy KAN)

Assistant Legal Adviser

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