

# A BILL

## To

Amend the Motor Vehicles (First Registration Tax) Ordinance and the Road Traffic (Registration and Licensing of Vehicles) Regulations to give effect to proposals concerning first registration tax and licence fees for motor vehicles in the Budget introduced by the Government for the 2021–2022 financial year; and to make a consequential amendment.

Enacted by the Legislative Council.

### **Part 1**

#### **Preliminary**

##### **1. Short title and commencement**

- (1) This Ordinance may be cited as the Revenue (First Registration Tax and Licence Fees for Motor Vehicles) Ordinance 2021.
- (2) This Ordinance is deemed to have come into operation at 11 a.m. on 24 February 2021.

**2. Enactments amended**

The enactments specified in Parts 2, 3 and 4 are amended as set out in those Parts.

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## Part 2

### Amendments to Motor Vehicles (First Registration Tax) Ordinance (Cap. 330)

#### 3. Section 12 added

After section 11—

#### Add

#### “12. Transitional provisions for Revenue (First Registration Tax and Licence Fees for Motor Vehicles) Ordinance 2021

(1) In this section—

*commencement time* (生效時間) means 11 a.m. on 24 February 2021.

(2) Subsection (4) applies if—

(a) first registration tax for a private car is payable under section 4F(1)(a) by the registered distributor or registered importer who is selling the private car; and

(b) the registered distributor or registered importer proves to the Commissioner’s satisfaction that before the commencement time—

(i) a person—

(A) has entered into a contract with the registered distributor or registered importer for purchasing the private car; or

(B) has made an offer to the registered distributor or registered importer for purchasing the private car; and

- (ii) the person has paid in whole or in part the price of the private car to the registered distributor or registered importer.
- (3) Subsection (4) also applies if—
  - (a) first registration tax for a private car is payable under section 4F(1)(b) by the person who is applying for first registration; and
  - (b) the person proves to the Commissioner's satisfaction that before the commencement time, the person has made an arrangement for the shipment for importing the private car into Hong Kong.
- (4) For the purpose of calculating the first registration tax for the private car, the Schedule as in force immediately before the commencement time continues to apply as if the Revenue (First Registration Tax and Licence Fees for Motor Vehicles) Ordinance 2021 ( of 2021) had not been enacted.
- (5) A person who proves a matter under subsection (2)(b) or (3)(b) must—
  - (a) make and deliver to the Commissioner a declaration, in the form approved by the Commissioner, as to that matter; and
  - (b) attach to the declaration documentary evidence that the Commissioner may reasonably require to support the proof of that matter.”.

**4. Schedule amended (classes of motor vehicles and rate of tax)**

- (1) The Schedule—

**Repeal**

“[s. 4E]”

**Substitute**

“[ss. 4E & 12]”.

- (2) The Schedule, item 1, paragraph (a)—

**Repeal**

“40”

**Substitute**

“46”.

- (3) The Schedule, item 1, paragraph (b)—

**Repeal**

“75”

**Substitute**

“86”.

- (4) The Schedule, item 1, paragraph (c)—

**Repeal**

“100”

**Substitute**

“115”.

- (5) The Schedule, item 1, paragraph (d)—

**Repeal**

“115”

**Substitute**

“132”.

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## Part 3

### Amendments to Road Traffic (Registration and Licensing of Vehicles) Regulations (Cap. 374 sub. leg. E)

#### 5. Regulation 62A added

Part IX, after regulation 62—

**Add**

**“62A. Transitional provisions for Revenue (First Registration Tax and Licence Fees for Motor Vehicles) Ordinance 2021**

(1) In this section—

*amended Schedule 2* (經修訂附表2) means Schedule 2 as amended by the Amendment Ordinance;

*Amendment Ordinance* (《修訂條例》) means the Revenue (First Registration Tax and Licence Fees for Motor Vehicles) Ordinance 2021 ( of 2021);

*pre-amended Schedule 2* (原有附表2) means Schedule 2 as in force immediately before 11 a.m. on 24 February 2021.

(2) If—

(a) the last day on which the licence for a motor vehicle specified in item 5 or 6 under the heading “Annual Licence Fees” of the pre-amended Schedule 2 has effect falls on or before 23 June 2021;

(b) the vehicle licence is not surrendered before it expires; and

- (c) the Commissioner receives an application on or before 23 June 2021 for licensing the motor vehicle for a further period under regulation 21(5) or (6) (*licence renewal*), then in relation to payment of any fee under regulation 21 (as read together with regulation 64) for the licence renewal, the pre-amended Schedule 2 continues to apply as if the Amendment Ordinance had not been enacted.
- (3) Subregulation (4) applies if—
- (a) the last day on which the licence for a motor vehicle specified in item 5 or 6 under the heading “Annual Licence Fees” of the pre-amended Schedule 2 has effect falls on or before 23 June 2021; and
- (b) the Commissioner receives an application after 23 June 2021 for licensing the motor vehicle for a further period under regulation 21(6).
- (4) Regulation 21(7) (as read together with regulation 64(3)) (*that regulation*) has effect as if a reference in that regulation to the appropriate annual licence fee were—
- (a) in relation to each day of the unlicensed period referred to in that regulation that falls on or before 24 February 2021—a reference to the appropriate annual licence fee prescribed in the pre-amended Schedule 2; and
- (b) in relation to each day of the unlicensed period referred to in that regulation that falls after 24 February 2021—a reference to the appropriate annual licence fee prescribed in the amended Schedule 2.

(5) Subregulations (2), (3) and (4) have effect with respect to regulations 21(9), 23 and 23A and, accordingly, a reference to regulation 21 in regulations 21(9), 23(4) and 23A(4) is a reference to regulation 21 as read together with those subregulations.”.

**6. Schedule 2 amended (fees)**

(1) Schedule 2—

**Repeal**

“59 & 64]”

**Substitute**

“59, 62A & 64]”.

(2) Schedule 2, under heading “Annual Licence Fees”, item 5(a)—

**Repeal**

“3,815”

**Substitute**

“4,960”.

(3) Schedule 2, under heading “Annual Licence Fees”, item 5(b)—

**Repeal**

“5,680”

**Substitute**

“7,384”.

(4) Schedule 2, under heading “Annual Licence Fees”, item 5(c)—

**Repeal**

“7,550”



**Substitute**

“9,815”.

- (5) Schedule 2, under heading “Annual Licence Fees”, item 5(d)—

**Repeal**

“9,420”

**Substitute**

“12,246”.

- (6) Schedule 2, under heading “Annual Licence Fees”, item 5(e)—

**Repeal**

“11,215”

**Substitute**

“14,580”.

- (7) Schedule 2, under heading “Annual Licence Fees”, item 5—

**Repeal**

“1,460”

**Substitute**

“1,898”.

- (8) Schedule 2, under heading “Annual Licence Fees”, item 6(a)—

**Repeal**

“440”

**Substitute**

“572”.

- (9) Schedule 2, under heading “Annual Licence Fees”, item 6(b)—

**Repeal**

“95”

**Substitute**

“124”.

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## Part 4

### Consequential Amendment to Road Traffic (Registration and Licensing of Vehicles) (Amendment) (Fee Concessions) Regulation 2019 (L.N. 101 of 2019)

7. Section 6 substituted

Section 6—

**Repeal the section**

**Substitute**

“6. Schedule 2 amended (fees)

Schedule 2—

**Repeal**

“, 62A & 64]”

**Substitute**

“& 62A]”.”.

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## Explanatory Memorandum

The main object of this Bill is to amend the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330) (*Ordinance*) and the Road Traffic (Registration and Licensing of Vehicles) Regulations (Cap. 374 sub. leg. E) (*Regulations*) to give effect to proposals concerning first registration tax and licence fees for motor vehicles in the Budget introduced by the Government for the 2021–2022 financial year.

2. Clause 1 sets out the short title and provides that the Bill, if enacted, is deemed to have come into operation at 11 a.m. on 24 February 2021.
3. Clause 3 adds a new section 12 to the Ordinance to provide for transitional matters relating to the amendments to the Schedule to the Ordinance.
4. Clause 4 amends the Schedule to the Ordinance to increase the rates of first registration tax for private cars.
5. Clause 5 adds a new regulation 62A to the Regulations to provide for transitional matters relating to the amendments to Schedule 2 to the Regulations.
6. Clause 6 amends Schedule 2 to the Regulations to increase the annual licence fees for private cars and electrically powered passenger vehicles.
7. Clause 7 makes a consequential amendment to the Road Traffic (Registration and Licensing of Vehicles) (Amendment) (Fee Concessions) Regulation 2019 (L.N. 101 of 2019).