

customs in the Commonwealth and Empire in respect of any article, produced, processed or manufactured in the Colony; and to prescribe any conditions to be observed, before, or on, or after the issue or endorsement of such certificates, by any person interested in any way whatsoever in the articles to which such certificates or the application therefor may relate, or who may be interested in any way whatsoever in the carriage of such articles or in the documents relating to such articles;

- (k) generally to regulate the exportation of any article;
- (l) generally to carry into effect the provisions of this Ordinance.”.

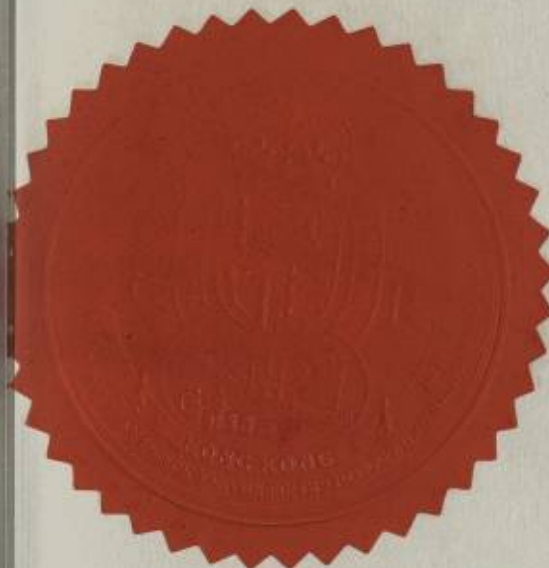
Passed the Legislative Council of Hong Kong, this 26th day of September, 1956.


Shan Josa
Deputy Clerk of Councils.

(Secretariat 1/3231/53)

HONG KONG

No. 47 OF 1956.



I assent.

Dau J.
Officer Administering the Government.

27th September, 1956.

An Ordinance to amend the Public Health (Animals and Birds)
Ordinance, Chapter 139.

[28th September, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice
and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Public Health Short title.
(Animals and Birds) (Amendment) (No. 2) Ordinance, 1956.

Repeal
and re-
placement
of section
7.
(Cap. 139).

2. Section 7 of the Public Health (Animals and Birds) Ordinance is repealed and replaced by the following section—

“Compensation for animals or birds slaughtered by order of the Director.

7. (1) Subject to the provisions of this Ordinance and of any regulation made thereunder, compensation shall be paid out of the public revenue for any animal or bird slaughtered by order of the Director under the provisions of this Ordinance or of any regulation made thereunder to the owner thereof as follows—

- (a) where an animal slaughtered was affected with rinderpest or swine fever, the compensation shall be one half of its full value immediately before it became so affected;
- (b) where an animal slaughtered was affected with contagious bovine pleuro-pneumonia, the compensation shall be three fourths of its full value immediately before it became so affected;
- (c) where an animal slaughtered was affected with foot and mouth disease, the compensation shall be its full value immediately before it became so affected;
- (d) where a bovine animal slaughtered was affected with tuberculosis the compensation shall be such sum as may be ordered by the Director or, if no such order is made—
 - (i) one thousand five hundred dollars in the case of an animal which, in the opinion of the Senior Veterinary Officer, was of or over two years of age at the time of slaughter;
 - (ii) seven hundred and fifty dollars in the case of an animal which, in the opinion of the Senior Veterinary Officer, was under two years of age at the time of slaughter;
- (e) where an animal or bird slaughtered was affected with any disease except in cases otherwise specifically provided for in this sub-

section, the compensation shall be such proportion of its full value immediately before it became so affected as the Governor in Council may decide after taking the advice of the Director;

(f) where an animal or bird slaughtered was not affected with any kind of disease, the compensation shall be its full value immediately before it was slaughtered.

(2) For the purposes of subsection (1) the full value of an animal or bird shall be determined by the Director.

(3) The compensation payable under subsection (1) for an animal slaughtered shall not exceed—

- (a) three hundred dollars in the case of a pig;
- (b) one thousand five hundred dollars in the case of any animal other than a pig.

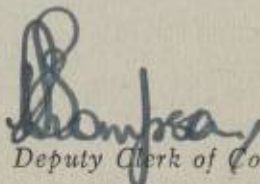
(4) The compensation payable under subsection (1) for a bird slaughtered shall not exceed thirty dollars.

(5) The Governor in Council may if he thinks fit order that the compensation payable under subsection (1) shall be withheld, either wholly or partially, in any case where, in his opinion, the owner or person having charge of the animal or bird concerned has been guilty in relation to such animal or bird of an offence against this Ordinance or any regulation made thereunder or against any other enactment regulating the importation of animals or birds into the Colony or the control of animals or birds within the Colony, and where any such order is made the compensation or that part thereof which is ordered to be withheld shall not be paid.

(6) Unless otherwise ordered by the Governor in Council, no compensation shall be paid under subsection (1) for any animal or bird slaughtered which in the opinion of the Senior Veterinary Officer shows symptoms of disease before it has been in the Colony for the period of incubation of the disease in question.

(7) The Governor in Council may define by order, for the purposes of subsection (6), the period of incubation of any disease."

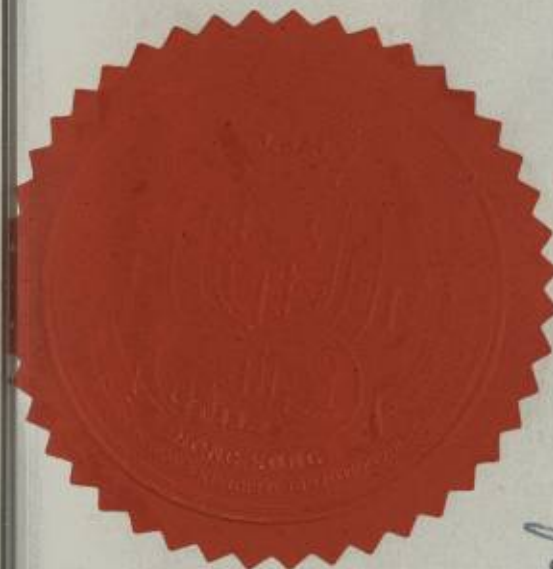
Passed the Legislative Council of Hong Kong, this 26th day of September, 1956.


Deputy Clerk of Councils.

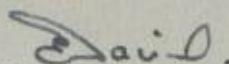
(Secretariat 1/3781/52)

HONG KONG

No. 48 OF 1956.



I assent.


Officer Administering the Government.

27th September, 1956.

An Ordinance to amend certain provisions of the Public Health (Sanitation) Ordinance, 1935, relating to the occupation and use of basements.

[28th September, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Public Health Short title. (Sanitation) (Amendment) Ordinance, 1956.

2. Section 4 of the Public Health (Sanitation) Ordinance, 1935 (hereinafter referred to as the principal Ordinance) is amended by the deletion of paragraph (ix) of subsection (1).

Amendment
of section
4.
(15 of
1935).

Repeal and
replace-
ment of
section 50.

3. Section 50 of the principal Ordinance is repealed and replaced by the following section—

"Basements
not to be
occupied
without
permission.

50. (1) Save and except in accordance with the written permit of the Council it shall not be lawful to live in, occupy or use or let or sublet or suffer or permit to be used any basement for any purpose otherwise than for the garaging of vehicles or for storage.

(2) Any permit issued by the Council under subsection (1) of this section may be issued in such form and subject to such conditions and restrictions as the Council may think fit, and may at any time be withdrawn or amended by the Council.

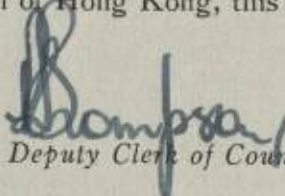
(3) In addition to any other penalty which the court may impose in respect of any offence committed under this section the court may make an order for the ejection of any person living in or occupying any basement or for the closure of any basement in respect of which such offence was committed and the court shall make such an order in every case in which the court is satisfied that—

(a) such basement is insanitary or overcrowded in such manner as to render the continued occupation or use thereof gravely prejudicial to the health of the persons occupying or using the same; or

(b) in the case of a basement constructed or reconstructed or converted in accordance with the provisions of the Buildings Ordinance, 1955, the continued occupation or use thereof is contrary to the purpose for which such basement was constructed or reconstructed or converted, as the case may be."

(68 of
1955).

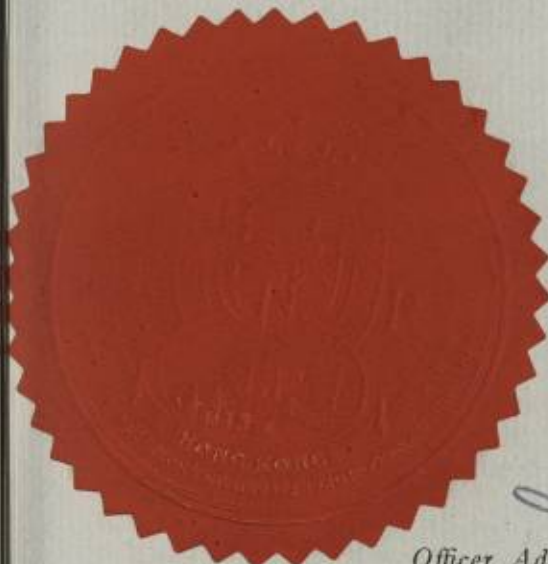
Passed the Legislative Council of Hong Kong, this 26th day of September, 1956.


Deputy Clerk of Councils.

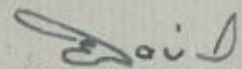
(Secretariat 46/2961/46)

HONG KONG

No. 49 OF 1956.



I assent.


Officer Administering the Government.

27th September, 1956.

An Ordinance further to amend the Inland Revenue Ordinance, Chapter 112.

[28th September, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Inland Revenue Short title. (Amendment) Ordinance, 1956.

2. (1) The amendments to the Inland Revenue Ordinance (hereinafter referred to as the principal Ordinance) made by sections 15, 16, 19, 27 and 28 of this Ordinance shall be deemed to have had effect as from the 1st day of April, 1955, and shall apply to all assessments in respect of the year of assessment commencing on that day and subsequent years of assessment. Commence-
ment.
(Cap. 112).

(2) The amendments to the principal Ordinance made by sections 3 to 14 inclusive, 17, 18, 20 to 25 inclusive, 29 to 36 inclusive and 66 of this Ordinance shall be deemed to have had

effect as from the 1st day of April, 1956, and shall apply to all assessments in respect of the year of assessment commencing on that day and subsequent years of assessment.

Amendment of section 2.

- 3. Section 2 of the principal Ordinance is amended—
 - (a) by the addition thereto after the definition of the expression "agent" of the following—
 - " "approved retirement scheme" means a retirement scheme or provident fund or part thereof approved for the time being by the Commissioner under section 87A;"
 - (b) by the deletion from the definition of the expression "assessable profits" of the words "any period" and the substitution therefor of the following—
 - "the basis period".

Amendment of section 5.

- 4. Section 5 of the principal Ordinance is amended by the substitution of a semi-colon for the full stop at the end thereof and the addition thereafter of the following new paragraph to the proviso—
 - " (e) property tax shall not be charged for any year of assessment in respect of any land or buildings or land and buildings in the New Territories other than New Kowloon unless and until the Governor by proclamation in the *Gazette* declares that property tax shall be so charged. "

Amendment of section 8.

- 5. Section 8 of the principal Ordinance is amended by the deletion from paragraph (c) of subsection (2) of the words "a provident fund" and the substitution therefor of the following—
 - "an approved retirement scheme".

Repeal of section 8A.

- 6. Section 8A of the principal Ordinance is hereby repealed.

Amendment of section 10.

- 7. Section 10 of the principal Ordinance is amended by the deletion therefrom of the words "charged to tax under this Part".

Amendment of section 11.

- 8. Section 11 of the principal Ordinance is amended by the deletion from subsection (1) of the word "charged" and the substitution therefor of the following—
 - "chargeable".

Amendment of section 13A.

- 9. Section 13A of the principal Ordinance is amended—
 - (a) by the deletion from subsection (1) of the word "always"; and

- (b) by the deletion of subsection (2) and the substitution therefor of the following—

"(2) The onus of proving that such income is not income arising in or derived from the Colony shall cease to be on the person charged to tax in respect of such income if he shall establish that the income has borne elsewhere a tax of substantially the same nature as the tax charged under this Part."

- 10. Section 15A of the principal Ordinance is repealed and replaced by the following section—

Repeal and replacement of section 15A.

"Aggregation for the purpose of business profits tax of assessable profits from more than one trade, profession or business.

15A. (1) Where in or after the year of assessment commencing on the 1st of April, 1956, a person chargeable to business profits tax owns the ultimate controlling interest in two or more trades, professions or businesses or any combination thereof, the assessable profits or losses thereof for that year of assessment shall be aggregated and a single assessment shall be made in the sum of the assessable profits or losses.

(2) In the case of a trade, profession or business carried on in partnership a person shall, for the purposes of this section, be deemed to own the ultimate controlling interest in such partnership if he is entitled to more than fifty per centum of the voting rights therein."

- 11. Section 16 of the principal Ordinance is amended by the deletion from subsection (1) of the words "such profits" where they first occur and the substitution therefor of the following—

Amendment of section 16.

"profits in respect of which he is chargeable to tax under this Part".

- 12. Section 16A of the principal Ordinance is repealed and replaced by the following section—

Repeal and replacement of section 16A.

"Special payment under an approved retirement scheme allowable as a deduction.

16A. (1) Where a person carrying on a trade, profession or business in the Colony makes a payment which is either—

- (a) a contribution, other than an ordinary annual contribution, to a fund duly established under an approved retirement scheme, or

- (b) a premium, other than an ordinary annual premium, in respect of a contract of insurance under an approved retirement scheme,

such payment shall, to the extent that it is made in respect of individuals employed by such person for the purposes of producing profits in respect of which he is chargeable to tax under this Part and that it is not excessive in view of all the relevant circumstances, be deemed to be an expense wholly and exclusively incurred in the production of such profits and shall be allowed as a deduction therefrom in accordance with subsection (2).

(2) For the purpose of making the deduction provided for in subsection (1), one fifth part of the payment shall be deemed to have been expended during the basis period in which the payment was actually made and the remaining four parts shall be deemed to have been expended at the rate of one part in the basis period for each of the succeeding four years of assessment :

Provided that in no case shall the total amount of the deductions exceed the amount of the payment.

(3) For the avoidance of doubt it is hereby declared that this section is applicable only to payments made in or after the basis period for the year of assessment commencing on the 1st day of April, 1955."

Amendment
of section
17.

13. Subsection (1) of section 17 of the principal Ordinance is amended—

- (a) by the deletion of the words "assessable profits" and the substitution therefor of the following—

"profits in respect of which a person is chargeable to tax under this Part";

- (b) by the deletion of paragraph (h) and the substitution therefor of the following—

"(h) any sum paid by an employer being either an ordinary annual contribution to a fund duly established under an approved retirement scheme or an ordinary annual premium in respect of a contract of insurance under an approved retire-

ment scheme, to the extent that such payment exceeds 15% of the total emoluments of each employee concerned for the period in respect of which the payment is made."

14. Section 18 of the principal Ordinance is repealed and replaced by the following section—

Repeal and
replace-
ment of
section 18.

"Basis for
computing
profits.

18. (1) Save as provided in this section, the assessable profits for any year of assessment from any trade, profession or business carried on in the Colony shall be computed on the full amount of the profits therefrom arising in or derived from the Colony during the year preceding the year of assessment.

(2) Where the Commissioner is satisfied that the accounts of a trade, profession or business carried on in the Colony are usually made up to some day other than the 31st day of March, he may direct that the assessable profits from that source be computed on the amount of the profits therefrom arising in or derived from the Colony during the year ending on that day in the year preceding the year of assessment. Where, however, the assessable profits from any trade, profession or business have been computed by reference to an account made up to a certain day, and no account is made up to the corresponding day in the year following, the assessable profits from that source both for the year of assessment in which such failure occurs and for the two years of assessment following shall be computed on such basis as the Commissioner in his discretion thinks fit.

(3) Where a person commences to carry on a trade, profession or business in the Colony on a day within a year of assessment, the assessable profits from that source for such year of assessment shall be computed on the amount of the profits therefrom arising in or derived from the Colony during the period beginning on the date of commencement and ending on the last day of that year of assessment.

(4) Where a person has commenced to carry on a trade, profession or business in the Colony on a day within the year preceding a year of assessment, the assessable profits from that source for that year of

assessment shall be computed on the amount of the profits therefrom arising in or derived from the Colony for one year from such day :

Provided that such person may claim, by giving notice in writing to the Commissioner, to have the assessable profits from that source for that year of assessment and for the following year of assessment (but not for one or other of those years) recomputed on the basis of the actual profits therefrom arising in or derived from the Colony during each such year respectively.

(5) Where a person ceases to carry on a trade, profession or business in the Colony the assessable profits from that source for the year of assessment in which the cessation occurs shall be computed on the amount of the profits therefrom arising in or derived from the Colony during the period beginning on the 1st day of April in that year and ending on the date of cessation :

Provided that where the profits arising in or derived from the Colony from that source during the year of assessment immediately preceding the year in which the cessation occurs exceed what would otherwise have been the assessable profits from that source for that preceding year such assessable profits shall be recomputed on the basis of the actual profits therefrom arising in or derived from the Colony during that preceding year and an additional assessment shall be made accordingly.

(6) Notwithstanding the provisions of section 70 a claim made for an adjustment of any assessment because of a change in the basis period required or authorized under the provisions of this section shall be entertained if it is made in writing within two years after the end of the relevant year of assessment or, where the claim has been made under the proviso to subsection (4), within two years after the end of the second of the two years of assessment referred to in such proviso. A claim so made shall be regarded as an appeal for the purposes of Part XI.

(7) Where in the case of any trade, profession or business it is necessary in order to arrive at the assessable profits or the losses for any year of assessment to divide and apportion to specific periods the profits and losses for any period for which accounts have been made up, or to aggregate any such profits or losses or any apportioned parts thereof, it shall be lawful to make such a division and apportionment or aggregation, and any apportionment under this section shall be made in proportion to the number of days or months in the respective periods unless the Commissioner, having regard to any special circumstances, otherwise directs.”.

15. Section 19 of the principal Ordinance is amended— Amendment
of section
19.
(a) by the insertion in subsection (1) after the word “shall” of the following—

“notwithstanding the provisions of section 70”;

(b) by the substitution of a colon for the full stop at the end of subsection (2) and the addition thereto of the following proviso—

“Provided that the amount of any such loss allowed to be set off in computing the assessable profits for any year of assessment shall not be set off in computing the assessable profits for any other year of assessment.”.

16. The principal Ordinance is amended by the addition after section 19 of the following new section— Addition of
new section
19A.

“Computa-
tion of
losses.

19A. (1) For the purposes of section 19, the amount of a loss incurred by a person chargeable to tax under this Part shall, subject to the provisions of subsection (2) of this section, be computed in a like manner as assessable profits are computed.

(2) Where the assessable profits of a person chargeable to tax under this Part are computed in accordance with subsection (2) of section 18 by reference to accounts for a period ending on some day other than the 31st day of March in the year prior to the year of assessment, any loss which may be set off under the provisions of section 19 shall be com-

puted by reference to such person's accounts for a similar period ending on the same day in the year of assessment, and the loss so computed shall be deemed to be the loss incurred by such person in that year of assessment."

Addition of new section 20A.

17. The principal Ordinance is amended by the addition after section 20 of the following new section—

"Persons chargeable on behalf of a non-resident.

20A. (1) A non-resident person shall be chargeable to tax either directly or in the name of his agent in respect of all his profits arising in or derived from the Colony from any trade, profession or business carried on in the Colony whether such agent has the receipt of the profits or not, and the tax so charged whether directly or in the name of the agent shall be recoverable by all means provided in this Ordinance out of the assets of the non-resident person or from the agent. Where there are more agents than one they may be charged to tax jointly or severally in respect of the profits of the non-resident person and shall be jointly and severally liable for the tax thereon.

(2) Every person chargeable to tax as agent, or from whom tax is recoverable in respect of the profits of another person, shall retain out of any assets coming into his possession or control on behalf of such other person or in his capacity as agent so much thereof as shall be sufficient to produce the amount of such tax, and he shall be and is hereby indemnified against any person whomsoever in respect of his retention of such assets.

(3) Notwithstanding anything contained in subsections (1) and (2) of this section, any person who sells any goods in the Colony on behalf of a non-resident person shall furnish quarterly to the Commissioner a return showing the gross proceeds from such sales and shall at the same time pay to the Commissioner a sum equal to one per centum of such proceeds or such lesser sum as may have been agreed with the Commissioner. On receipt of such sum the Commissioner shall issue a certificate in the prescribed form :

Provided that the Commissioner may exempt any such person from the provisions of this subsection on such conditions as he may consider fit."

18. Subsection (3) of section 22 of the principal Ordinance is amended— Amendment of section 22.

(a) by the deletion of the words "who until that time was" and the substitution therefor of the following—

"previously";

(b) by the deletion of the words "according to the profits or gains of the trade, profession or business" and the substitution therefor of the following—

"on what would otherwise have been the assessable profits of such person or persons or the aggregation of such assessable profits";

(c) by the deletion of the words "twelve months" and the substitution therefor of the following—

"two years".

19. Section 23 of the principal Ordinance is amended— Amendment of section 23.

(a) by the deletion from paragraph (b) of subsection (1) of the words "subsections (3) and (4), which is deemed under subsection (7) to arise in the basis period:" and the substitution therefor of the following—

"subsections (2) to (7) deemed to arise in the basis period for that year less any dividend received which is required to be excluded by virtue of section 26(a) :

Provided that any such election once made shall be irrevocable and in addition shall be deemed to apply to all future years of assessment and";

(b) by the insertion in the last proviso to paragraph (b) of subsection (1) after the word "Provided" of the following—

"further";

- (c) by the addition at the end of subsection (3) of the following—

“Where an effective election has been made it shall be lawful to give effect to such election notwithstanding the provisions of section 70.”;

- (d) by the deletion from subsection (7) of the words “basis periods which comprise” and the substitution therefor of the following—

“years or other periods which make up”;

- (e) by the deletion from subsection (7) after the word “such” of the word “basis”;

- (f) by the deletion from paragraph (c) of subsection (8) wherever they occur of the words “of assessment”;

- (g) by the deletion from paragraph (c) of subsection (8) of the word “comprise” and the substitution therefor of the following—

“make up”.

- 20.** Section 23A of the principal Ordinance is amended—

- (a) by the insertion in subsection (1) after the phrase “corresponding reinsurance” of the following—

“and adding thereto any interest or other income arising in or derived from the Colony”;

- (b) by the deletion from subsection (1) of the following—

“, due account being taken in each case by set-off against such expenses of any income or profits other than premiums”;

- (c) by the addition after the semi-colon at the end of paragraph (a) of subsection (2) of the following—

“and”;

- (d) by the deletion of the semi-colon and the word “and” at the end of paragraph (b) of subsection (2) and the substitution therefor of a full stop.

- (e) by the deletion of paragraph (c) of subsection (2).

Amendment
of section
23A.

- 21.** The principal Ordinance is amended by the addition after section 23A of the following new sections—

Addition
of new
sections
23B and
23C.

“Ascertainment of the assessable profits of a resident ship-owner.

- 23B.** (1) Where a person carries on a business as an owner of ships and either—

- (a) the business is normally controlled or managed from within the Colony, or

- (b) such person is a company incorporated in the Colony,

such person shall be deemed to be carrying on that business in the Colony and the assessable profits from that business for any year of assessment shall be the sum bearing the same ratio to the aggregate of the sums receivable during the basis period for such year of assessment by such person in respect of the carriage of passengers, mails, livestock and goods shipped in the Colony and in respect of charter hire other than charter hire attributable to a permanent establishment maintained by such person outside the Colony as his total profits for the basis period bear to the aggregate of the total sums receivable by him during that period in respect of the carriage of passengers, mails, livestock and goods and in respect of charter hire :

Provided that in calculating the sums receivable in respect of the carriage of passengers, mails, livestock and goods shipped in the Colony nothing shall be included in respect of the shipment of goods brought to the Colony solely for transshipment unless the outward freight is payable in the Colony.

- (2) In this section—

“charter hire” means sums receivable by a ship-owner under a charter party;

“owner” includes a charterer;

“permanent establishment” means a branch, management or other place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of his principal;

“ship” includes aircraft;

“total profits” for any period means the world profits of a person from his business as an owner of ships as shown by his accounts for such period:

Provided that where the said total profits have been computed on a basis which differs materially from that prescribed in this Part for the ascertainment of assessable profits, such profits shall be adjusted so as to correspond as nearly as may be to the sum which would have been arrived at had they been computed in accordance with the provisions of this Part relating to the ascertainment of assessable profits.

Ascertainment of the assessable profits of a non-resident ship-owner.

23C. (1) Where a person to whom the provisions of section 23B do not apply carries on a business as an owner of ships and any ship owned or chartered by him calls at the Colony such person shall be deemed to be carrying on that business in the Colony, and the assessable profits from such business for any year of assessment shall be the sum bearing the same ratio to the aggregate of the sums receivable during the basis period for such year of assessment by such person in respect of the carriage of passengers, mails, livestock and goods shipped in the Colony and in respect of charter hire attributable to a permanent establishment maintained by such person in the Colony as his total profits for the basis period bear to the aggregate of the total sums receivable by him during that period in respect of the carriage of passengers, mails, livestock and goods and in respect of charter hire:

Provided that in calculating the sums receivable in respect of the carriage of passengers, mails, livestock and goods shipped in the Colony nothing shall be included in respect of the shipment of goods brought to the Colony solely for transshipment unless the outward freight is payable in the Colony.

(2) Where in the opinion of the Assessor the provisions in subsection (1) for computing assessable profits cannot for any reason be satisfactorily applied

in the case of any particular person, the assessable profits of such person for any year of assessment may be computed on a fair percentage of the aggregate of the sums receivable during the basis period for such year of assessment by such person in respect of the carriage of passengers, mails, livestock and goods shipped in the Colony and in respect of charter hire attributable to a permanent establishment maintained by such person in the Colony:

Provided that where the profits of any person have been assessed for any year of assessment in accordance with this subsection, such person shall, notwithstanding the provisions of section 70, be entitled to claim at any time within two years of the end of such year of assessment that his assessable profits for that year be recomputed on the basis provided by subsection (1) of this section.

(3) Where the Commissioner is satisfied that the call of a ship owned or chartered by a person to whom the provisions of this section apply is casual and that further calls at the Colony by that ship or others in the same ownership are improbable, he may in his discretion direct that such person shall not be deemed to be carrying on business in the Colony by reason of such casual call.

(4) The master of any ship owned by a person to whom the provisions of this section apply shall, though not to the exclusion of any other agent, be deemed to be the agent of such person.

(5) In this section—

“charter hire” means sums receivable by a ship-owner under a charter party;

“owner” includes a charterer;

“permanent establishment” means a branch, management or other place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of his principal;

“ship” includes aircraft;

“total profits” for any period means the world profits of a person from his business as an owner of ships as shown by his accounts for such period:

Provided that where the said total profits have been computed on a basis which differs materially from that prescribed in this Part for the ascertainment of assessable profits, such profits shall be adjusted so as to correspond as nearly as may be to the sum which would have been arrived at had they been computed in accordance with the provisions of this Part relating to the ascertainment of assessable profits.”

Amendment of section 24.

22. Section 24 of the principal Ordinance is amended by the deletion from subsection (1) after the word “institution” of the word “and” and the substitution therefor of the following—

“which”.

Amendment of section 27.

23. Section 27 of the principal Ordinance is amended—

(a) by the deletion from subsection (1) of the word “always”;

(b) by the deletion of subsection (2) and the substitution therefor of the following—

“(2) The onus of proving that such profit is not a profit arising in or derived from the Colony shall cease to be on the person charged to tax in respect of such profit if he shall establish that the profit has borne elsewhere a tax of substantially the same nature as the tax charged under this Part.”

Amendment of section 28.

24. Section 28 of the principal Ordinance is amended by the addition after the word “Colony” in paragraph (b) of the proviso of the following—

“or to the Government”.

Repeal of section 31.

25. Section 31 of the principal Ordinance is hereby repealed.

26. Section 32 of the principal Ordinance is amended by the deletion of the word “persons” and the substitution therefor of the following—

Amendment of section 32.

“person”.

27. Section 38C of the principal Ordinance is amended by the deletion therefrom of the words “the basis period for”.

Amendment of section 38C.

28. Section 40 of the principal Ordinance is amended—

Amendment of section 40.

(a) by the deletion of the definition of the expression “basis period” and the substitution therefor of the following new definition—

““basis period” has the meaning assigned to it by section 2 except that—

(a) where two basis periods overlap the period common to both shall be deemed to fall in the first basis period only, and

(b) where there is an interval between the end of the basis period for one year of assessment and the beginning of the basis period for the next year of assessment the interval shall be deemed to fall in the second basis period;”;

(b) by the deletion from the definition of the expression “commercial building or structure” of the words “not being an industrial building or structure” and the insertion therein after the word “business” at the end thereof of the following—

“other than an industrial building or structure”;

(c) by the insertion in the definition of the expression “relevant interest” after the word “which” of the following—

“the”.

29. Section 41 of the principal Ordinance is amended by the deletion of paragraph (b) from the definition of the expression “individual” in subsection (4) and the substitution therefor of the following—

Amendment of section 41.

“(b) an unmarried minor;”.

Amendment
of section
42.

30. Section 42 of the principal Ordinance is amended by the insertion in subsection (2) after the words "the profits" of the following—

"or losses".

Amendment
of section
42B.

31. Section 42B of the principal Ordinance is amended—

(a) by the deletion of subparagraph (i) of paragraph (d) of subsection (1) and the substitution therefor of the following—

"(i) the annual amount of any premium paid during the year preceding the year of assessment by the individual or his wife, not being a wife living apart from her husband, in respect of any contract of insurance on his or her life, and";

(b) by the deletion from subparagraph (ii) of paragraph (d) of subsection (1) of the word "of" where it first occurs.

Amendment
of heading
to Part
VIII.

32. The heading to Part VIII of the principal Ordinance is amended by the deletion of the words "and non-Residents" and the substitution therefor of the following—

"Relief".

Repeal of
section 44.

33. Section 44 of the principal Ordinance is hereby repealed.

Amendment
of section
45.

34. Section 45 of the principal Ordinance is amended—

(a) by the deletion of subsection (4) and the substitution therefor of the following—

"(4) For the purpose of this section the expression "rate of tax" when applied to tax paid or payable under this Ordinance means the rate determined by dividing the amount of the tax paid or payable for the year (before the deduction of the relief granted under this section) by the amount of the income in respect of which the tax paid or payable under this Ordinance has been charged for that year.";

(b) by the deletion from subsection (6) of the words "section 44 and".

Repeal of
sections
47 and 48.

35. Sections 47 and 48 of the principal Ordinance are hereby repealed.

36. Section 49 of the principal Ordinance is amended by the deletion of subsection (2).

Amendment
of section
49.

37. Section 51 of the principal Ordinance is amended—

Amendment
of section
51.

(a) by the deletion of subsection (2) and the substitution therefor of the following—

"(2) Every person chargeable to tax for any year of assessment shall inform the Commissioner in writing that he is so chargeable not later than four months after the end of the basis period for that year of assessment unless he has already been required to furnish a return under the provisions of subsection (1).";

(b) by the deletion from subsection (4) of the words "respect of any person's income which" and the substitution therefor of the following—

"regard to any sum in respect of which any person";

(c) by the insertion in paragraph (a) of subsection (4) after the words "stock lists," of the following—

"vouchers, bank statements";

(d) by the deletion from paragraph (b) of subsection (4) of the word "income" wherever it occurs and the substitution therefor of the following—

"sum";

(e) by the deletion of subsection (6) and the substitution therefor of the following—

"(6) Any person who ceases to carry on any trade, profession or business or who ceases to own any source of income in respect of which tax is chargeable under the provisions of Parts III, IV or VII shall so inform the Commissioner in writing within one month of such cessation.";

(f) by the addition after subsection (6) of the following new subsection—

"(7) Any person chargeable to tax under Parts III, IV or VII of this Ordinance who is about to leave the Colony for any period exceeding one month

shall give notice in writing to the Commissioner of his expected date of departure, and if he intends to return to the Colony the approximate date of his return. Such notice shall be given not later than one month before the expected date of departure :

Provided that the Commissioner may accept such shorter notice as he may deem reasonable ; and

Provided further that this subsection shall not apply in the case of an individual who is required in the course of his employment, business or profession to leave the Colony at frequent intervals. ”.

Amendment of section 52.

38. Section 52 of the principal Ordinance is amended by the addition after subsection (3) of the following new subsections—

“(4) Where any person who is an employer commences to employ in the Colony an individual who is or is likely to be chargeable to tax under Part III of this Ordinance, he shall give notice thereof in writing to the Commissioner not later than three months after the date of commencement of such employment, stating the full name and address of the individual, the date of commencement and the terms of employment.

(5) Where any person who is an employer ceases or is about to cease to employ in the Colony an individual who is or is likely to be chargeable to tax under Part III of this Ordinance he shall give notice thereof in writing to the Commissioner not later than one month before such individual ceases to be employed in the Colony, stating the name and address of the individual and the expected date of cessation :

Provided that the Commissioner may accept such shorter notice as he may deem reasonable.

(6) The employer of any individual who is chargeable to tax under Part III of this Ordinance and is about to leave the Colony for any period exceeding one month shall give notice in writing to the Commissioner of the expected date of departure of such individual. Such notice shall be given not later than one month before the expected date of departure :

Provided that the Commissioner may accept such shorter notice as he may deem reasonable; and

Provided further that this subsection shall not apply in the case of an individual who is required in the course of his employment to leave the Colony at frequent intervals. ”.

39. Section 55 of the principal Ordinance is hereby repealed. Repeal of section 55.

40. Subsection (1) of section 56 of the principal Ordinance is amended by the deletion therefrom of the words “in the capacity of trustees or executors, or”. Amendment of section 56.

41. Section 57 of the principal Ordinance is amended— Amendment of section 57.

(a) by the deletion therefrom of the words “other principal officer of every company or” and the substitution therefor of the following—

“any director of a company and the principal officer of a”;

(b) by the deletion therefrom of the words “corporate or unincorporate”;

(c) by the deletion therefrom of the colon and of the whole of the proviso and the substitution therefor of a full stop.

42. Subsection (2) of section 58 of the principal Ordinance is amended— Amendment of section 58.

(a) by the insertion after the word “abode” of the following—

“; business or employment”;

(b) by the insertion after the word and comma “relates,” of the following—

“employed or”.

43. Section 59 of the principal Ordinance is amended— Amendment of section 59.

(a) by the deletion from subsection (2) of the words “of income liable to assessment” and the substitution therefor of the following—

“in accordance with the provisions of section 51”;

(b) by the deletion from paragraph (b) of subsection (2) of the words “amount of the assessable income of such person and assess him accordingly” and the substitution therefor of the following—

“sum in respect of which such person is chargeable to tax and make an assessment accordingly”;

- (c) by the deletion from subsection (3) of the words "amount of the assessable income of such person and assess him accordingly" and the substitution therefor of the following—

"sum in respect of which such person is chargeable to tax and make an assessment accordingly".

Amendment of section 60.

44. Section 60 of the principal Ordinance is amended—

- (a) by the deletion of the words "at any time not later than three years after the expiration of the year of assessment in which the return required by section 51 has been furnished" and the substitution therefor of the following—

"within the year of assessment or within six years after the expiration thereof";

- (b) by the deletion from the proviso of the word "six" and the substitution therefor of the following—

"ten";

- (c) by the insertion after the words "Provided that" of the following—

"where a person has been required to furnish a return of any income or profits assessable to tax for any year of assessment in accordance with the provisions of section 51 and where such return has been furnished not later than the 31st day of March, 1953, no assessment or additional assessment in respect of such income or profits shall be made on such person for that year of assessment after the 31st day of March, 1956; and

Provided further that".

Addition of new section 63A.

45. The principal Ordinance is amended by the addition after section 63 of the following new section—

"Appointment of agent in the United Kingdom.

63A. For the purposes of facilitating the assessment of the income or profits of a person residing in the United Kingdom the Governor may appoint an agent in the United Kingdom who may exercise in respect of any United Kingdom resident who may

apply to be dealt with through him all the powers conferred by this Ordinance on an Assistant Commissioner. The agent appointed under this section shall report to the Commissioner the amount of the assessable income or profits of any such person ascertained in accordance with the provisions of this Ordinance and shall forward to the Commissioner the accounts and computations upon which his assessment is based :

Provided that nothing in this section shall affect the right of appeal under Part XI of this Ordinance."

46. Section 64 of the principal Ordinance is amended—

Amendment of section 64.

- (a) by the deletion from the last proviso to subsection (1) of the words "a return of income by the appellant" and the substitution therefor of the following—

"any return required from the appellant under the provisions of section 51";

- (b) by the deletion from subsection (2) of the words "cause further inquiry to be made by an assessor" and the substitution therefor of the following—

"direct an assessor to make further inquiry during a period of not more than sixty days from the date of such direction";

- (c) by the deletion from subsection (5) of the words "paragraph (1)" and the substitution therefor of the following—

"paragraph (a)";

- (d) by the deletion from subsection (6) of the words "determination in writing and announce it orally." and the substitution therefor of the following—

"decision in writing and either announce it orally or serve notice of it in writing on the appellant."

47. The principal Ordinance is amended by the addition after section 64 of the following new section—

Addition of new section 64A.

"Commissioner may determine an appeal without a formal hearing.

64A. Notwithstanding the provisions of subsection (3) of section 64 if the Commissioner is of the opinion that an appeal may be decided without a formal hearing and if the appellant consents in writing, the Commissioner may dispense with the

provisions of subsection (4) of section 64 as to the holding of a formal hearing and decide the appeal on the facts known to him and the provisions of subsections (6) and (7) of section 64 shall apply *mutatis mutandis*."

Amendment of section 65.

48. Section 65 of the principal Ordinance is amended—

- (a) by the deletion from subsection (1) of the words "not more than twenty members who" and the substitution therefor of the following—
"a chairman and a deputy chairman, who shall be persons with legal training and experience, and not more than twenty other members, all of whom";
- (b) by the deletion of subsection (3);
- (c) by the deletion from subsection (4) of the words "be nominated as chairman" and the substitution therefor of the following—
"always be either the chairman or deputy chairman";
- (d) by the insertion in subsection (4) after the word "chairman" where it last occurs of the following—
"or deputy chairman";
- (e) by the deletion of subsection (6) and the substitution therefor of the following—
"(6) The remuneration, if any, of the chairman, deputy chairman and other members of the Board and the clerk to the Board shall be determined by the Governor."

Amendment of section 66.

49. Section 66 of the principal Ordinance is amended—

- (a) by the deletion of subsection (1) and the substitution therefor of the following—
"(1) Any appellant, or the authorized representative of any appellant, who is dissatisfied with the decision of the Commissioner on an appeal under section 64 or section 64A may declare his dissatisfaction with that decision. Such declaration shall be made orally immediately after an oral announcement by the Commissioner of his decision or shall be

communicated in writing to the Commissioner within one week from the date of such announcement and in the event of the Commissioner serving a notice in writing of his decision, within one week from the date of service of such notice on the appellant. "

- (b) by the deletion from subsection (2) of the words "determination of the appeal" and the substitution therefor of the following—
"date of the making of an oral declaration of dissatisfaction or of the date of receipt of a written communication thereof";
- (c) by the addition to subsection (3) of the following—
"The appellant shall at the same time as he gives notice of appeal to the Board, serve on the Commissioner a copy of such notice and of the statement of the grounds of appeal. "
- (d) by the deletion of subsection (4) and the substitution therefor of the following—
"(4) At the hearing before the Board the appellant may not rely on any grounds of appeal other than the grounds contained in his statement of grounds of appeal given in accordance with subsection (3). "
- (e) by the addition of the following new subsection—
"(5) Either party to an appeal may apply to the Board for permission to tender evidence before the Board which was not tendered in the appeal before the Commissioner and the Board may grant such permission on such terms as it may deem fit. "

50. Section 69 of the principal Ordinance is amended by the deletion from subsection (1) of the second colon and all the words following and the substitution therefor of a full stop. Amendment of section 69.

51. Section 70 of the principal Ordinance is amended by the insertion after the word "income" wherever it occurs therein of the following— Amendment of section 70.

"or profits".

Addition of new section 70A.

52. The principal Ordinance is amended by the addition after section 70 of the following new section—

“Power of assessor to correct errors in an assessment.

70A. Notwithstanding the provisions of section 70, if within six years of the end of a year of assessment or within six months after the date on which the relative notice of assessment was served, whichever is the later, it is established to the satisfaction of an assessor that the tax charged for that year of assessment is excessive by reason of an error or omission in any return or statement submitted in respect thereof or in the calculation of the amount of the assessable income or profits assessed thereby or in the amount of tax charged thereby the assessor shall correct such assessment :

Provided that the provisions of this section shall not apply if the notice of assessment by which the excessive tax is charged is dated prior to the 1st day of April, 1955.”.

Amendment of section 71.

53. Section 71 of the principal Ordinance is amended—

(a) by the deletion of subsection (1) and the substitution therefor of the following—

“(1) Tax charged under the provisions of this Ordinance shall be paid in the manner directed in the notice of assessment on or before a date specified in such notice. Any tax not so paid shall be deemed to be in default, and the person by whom such tax is payable, or where any tax is payable by more than one person or by a partnership then each of such persons or each partner in the partnership, shall be deemed to be a defaulter for the purposes of this Ordinance.”;

- (b) by the deletion from subsection (3) of the word “be”;
- (c) by the insertion in subsection (4) of a comma after the word “Commissioner” where it first appears;
- (d) by the deletion from subsection (6) of the words “salaries and annuities”.

Repeal of sections 73 and 74.

54. Sections 73 and 74 of the principal Ordinance are hereby repealed.

55. Section 75 of the principal Ordinance is repealed and replaced by the following section—

Repeal and replacement of section 75.

“Tax recoverable as a civil debt through the District Court.

75. (1) Tax due and payable under this Ordinance shall be recoverable as a civil debt due to the Crown.

(2) Whenever any person makes default in payment of tax the Commissioner may recover the same by action in the District Court notwithstanding that the amount is in excess of the sum of five thousand dollars.

(3) In proceedings under this section for the recovery of tax the production of a certificate signed by the Commissioner stating the name and last known postal address of the defaulter and particulars of the tax due by him shall be sufficient evidence of the amount so due and sufficient authority for a District Court to give judgment for the said amount.

(4) In proceedings under this section for the recovery of tax the court shall not entertain any plea that the tax is excessive, incorrect or under appeal.

(5) In any proceedings in the District Court under this section, the Commissioner may appear in person or may be represented either by a legal officer within the meaning of the Legal Officers Ordinance or by any other person authorized by him in writing.”.

(Cap. 87).

56. Section 76 of the principal Ordinance is repealed and replaced by the following section—

Repeal and replacement of section 76.

“Recovery of tax from a debtor of the taxpayer.

76. (1) Where either tax payable by a person is in default, or a person charged to tax has quitted the Colony without paying all tax charged upon him, and it appears to the Commissioner to be probable that any person—

- (a) owes or is about to pay money to such defaulter or to such person who has quitted the Colony; or
- (b) holds money for or on account of such defaulter or such person who has quitted the Colony; or

- (c) holds money on account of some other person for payment to such defaulter or to such person who has quitted the Colony; or
- (d) has authority from some other person to pay money to such defaulter or to such person who has quitted the Colony.

the Commissioner may give such person notice in writing (a copy of which shall be sent by post to the defaulter or to the last known postal address of the person who has quitted the Colony) requiring him to pay such moneys not exceeding the amount of tax in default or charged, as the case may be, to the officer named in such notice. The notice shall apply to all such moneys which are in his hands or due from him or about to be paid by him at the date of receipt of such notice or which come into his hands or become due from him or about to be paid by him at any time within a period of thirty days thereafter.

(2) Any person who has made any payment in pursuance of this section shall be deemed to have acted under the authority of the person by whom the tax was payable or on whom it was charged and of all other persons concerned, and is hereby indemnified in respect of such payment against all proceedings civil or criminal notwithstanding the provisions of any written law, contract or agreement.

(3) Any person to whom notice has been given under subsection (1) who is unable to comply therewith shall within fourteen days of the expiration of the period of thirty days from the date of receipt of such notice give notice in writing to the Commissioner acquainting him with the facts.

(4) Any person to whom a notice has been given under subsection (1) who could have complied therewith but failed to do so within fourteen days after the expiration of the period referred to in subsection (1), shall be personally liable for the whole of the tax which he was required to pay, and such tax may be recovered from him by all means provided in this Ordinance for the recovery of tax from a person who has made default in payment.”.

57. Section 77 of the principal Ordinance is amended—

Amendment
of section
77.

- (a) by the insertion in subsection (1) after the word “name” of the following—
“and last known place of abode, business or employment”;
- (b) by the insertion in subsection (1) after the word “measures” of the following—
“including the use of such force”;
- (c) by the deletion of subsection (2) and the substitution therefor of the following—
“(2) The magistrate shall cause a notice of his direction to the Commissioner of Police to be served on the person affected thereby either personally or by being delivered at his last known place of abode, business or employment. ”;
- (d) by the addition after subsection (3) of the following new subsections—

“(4) Any person who knowing that a direction has been issued under this section for the prevention of his departure from the Colony, leaves or attempts to leave the Colony without paying all tax assessed upon him or furnishing security to the satisfaction of the Commissioner for payment thereof shall be guilty of an offence and may be arrested without warrant by any police or immigration control officer. Any person who commits an offence under this subsection shall be liable to a fine of two thousand dollars and to imprisonment for six months.

(5) No civil or criminal proceedings shall be instituted or maintained against the Crown, the Commissioner, a magistrate, the Commissioner of Police, or any police or immigration control officer in respect of anything lawfully done under the authority of this section.”.

58. The principal Ordinance is amended by the addition after section 77 of the following new section—

Addition of
new section
77A.

77A. (1) In addition to any other powers of collection and recovery provided by this Ordinance, where a person has been charged to tax in respect of

“Refusal of
clearance
to ships
and

aircraft where tax is in default.

his profits from the business of ship-owner or charterer or aircraft owner or charterer and such tax is in default and whether such person has been assessed directly or in the name of some other person, the Commissioner, with the prior approval of the Colonial Secretary, may issue to the Director of Marine, the Director of Civil Aviation or other authority by whom clearance may be granted, a certificate containing the name or names of the said person and the particulars of the tax in default.

(2) On receipt of such certificate the Director of Marine, the Director of Civil Aviation, or other authority, shall be empowered and is hereby required to refuse clearance from any port, aerodrome or airport or place within the Colony to any ship or aircraft owned wholly or partly or chartered by such person until the said tax has been paid or until security for payment has been given to the satisfaction of the Commissioner.

(3) No civil or criminal proceedings shall be instituted or maintained against the Crown, the Colonial Secretary, the Commissioner, the Director of Marine, the Director of Civil Aviation or other authority, in respect of a refusal of clearance under this section, nor shall the fact that a ship or aircraft is detained under this section affect the liability of the owner, charterer or agent to harbour, airport or other dues and charges for the period of detention."

Repeal of section 78.

59. Section 78 of the principal Ordinance is hereby repealed.

Amendment of section 79.

60. Section 79 of the principal Ordinance is amended—

(a) by the deletion from subsection (1) of the words "three years of the end of a year of assessment" and the substitution therefor of the following—

"six years of the end of a year of assessment or within six months after the date on which the relevant notice of assessment was served, whichever is the later,";

(b) by the deletion of subsection (2) and the substitution therefor of the following—

"(2) An executor, trustee or receiver shall have the same right to make a claim under the provisions of subsection (1) as the person whom he represents would have had if such person had not been prevented from making such claim by his death, incapacity, bankruptcy or liquidation and shall be entitled to have refunded to him for the benefit of such person or such person's estate any tax paid in excess within the meaning of subsection (1).";

(c) by the addition after subsection (2) of the following new subsection—

"(3) Where a non-resident person has been assessed in the name of his agent under the provisions of section 20A and the tax so assessed has been paid by such agent, the agent or such non-resident person, but not both, may make a claim under subsection (1) for a refund of tax overpaid. In the event of a refund being made to the agent his receipt shall be a valid discharge in respect of the amount of overpaid tax so refunded.".

61. Section 80 of the principal Ordinance is amended—

Amendment of section 80.

(a) by the deletion from paragraph (b) of subsection (1) of the word "issue" and the substitution therefor of the following—

"issued";

(b) by the deletion from paragraph (c) of subsection (1) of the figures "15(2), 30, 51(2), 51(6) or 73(2)" and the substitution therefor of the following—

"30, 51(2), 51(6), 51(7), 52(4), 52(5), 52(6) or 76(3)";

(c) by the deletion from paragraph (a) of subsection (2) of the words "any income or profits" and the substitution therefor of the following—

"anything in respect";

(d) by the insertion in paragraph (a) of subsection (2) after the word "make" of the following—

"a";

- (e) by the deletion from subsection (3) of the word "three" and the substitution therefor of the following—
"six";
- (f) by the addition after subsection (3) of the following new subsection—
"(4) Any person who aids, abets or incites another person to commit an offence under this section shall be deemed to have committed the same offence and to be liable to the same penalty.";
- (g) by the renumbering of the old subsection (4) as subsection (5).

Amendment of section 81.

62. Section 81 of the principal Ordinance is amended by the insertion in paragraph (c) before the word "this" of the following—
"section 4 of".

Amendment of section 82.

- 63.** Section 82 of the principal Ordinance is amended—
 - (a) by the deletion from the penalty provision in subsection (1) after the word "which" of the word "he" and the substitution therefor of the following—
"the person who evaded or attempted to evade tax";
 - (b) by the deletion from the penalty provision in subsection (1) of the words "or during".

Amendment of section 83.

64. Section 83 of the principal Ordinance is amended by the deletion of the comma after the word "assessment".

Addition of new section 87A.

65. The principal Ordinance is amended by the addition after section 87 of the following new section—

"Approval of retirement schemes.

87A. Upon application in such manner as may be prescribed the Commissioner may, for the purposes of this Ordinance, approve, either as a whole or in part, any retirement scheme or provident fund which, in his opinion, complies substantially with such requirements as may be prescribed, and may withdraw any approval so given."

- 66.** Section 88 of the principal Ordinance is amended—
 - (a) by the insertion in the proviso after the word "purposes" of the following—
"and are not expended substantially outside the Colony";
 - (b) by the deletion from paragraph (a) of the proviso of the words "a primary purpose" and the substitution therefor of the following—
"the expressed objects".

Amendment of section 88.

67. The First Schedule to the principal Ordinance is amended by the deletion of the words "For the year of assessment 1947/48 and until superseded" and the substitution therefor of the following—

Amendment of First Schedule.

"For the years of assessment 1947/48 to 1949/50 inclusive".

68. The Second Schedule to the principal Ordinance is amended by the deletion of the words "For the year of assessment 1947/48 and each year thereafter until superseded" and the substitution therefor of the following—

Amendment of Second Schedule.

"For the years of assessment 1947/48 to 1949/50 inclusive".

69. Rule 4 of the Inland Revenue Rules is hereby rescinded.

Rescission of rule 4 of the Inland Revenue Rules. (Vol. IX, p. 356).

70. The Board of Inland Revenue (Seizure of Defaulter's Movable Property) Rules, 1953, are hereby rescinded.

Rescission. (G.N.A. 106/53).

71. Where a person who has been charged to tax prior to the enactment of this Ordinance in respect of the years of assessment commencing on the 1st April, 1955, or the 1st April, 1956, proves to the satisfaction of the Commissioner within twelve months from the date of enactment of this Ordinance that had he been charged to tax for those years of assessment subsequently to the enactment of this Ordinance the amount of tax charged on

Assessments for 1955/56 or 1956/57 made prior to enactment of this Ordinance.

him for those years of assessment would have been less than the amounts actually charged, the Commissioner shall, notwithstanding the provisions of section 70 of the principal Ordinance, direct the Assessor to cancel the assessments and to make fresh assessments under the principal Ordinance as amended by this Ordinance.

Provision for a reprint of the principal Ordinance as amended.

72. (1) The Government Printer shall, if directed by the Governor, cause to be prepared and published a reprint of the principal Ordinance incorporating therein all additions, omissions, substitutions and amendments effected by this Ordinance and by any other enactment amending the principal Ordinance.

(2) The Government Printer shall, if so directed, print as part of such reprint and as an appendix thereto—

- (a) sections 2, 54 and 55 of the Inland Revenue (Amendment) Ordinance, 1955; and
- (b) sections 2 and 71 of this Ordinance together with this section.

(3) The publication of such reprint and appendix shall be notified by the Colonial Secretary in the *Gazette* and, with effect from the date of such notification, such reprint and appendix shall be deemed authentic copies of the principal Ordinance as amended and of those sections of the Inland Revenue (Amendment) Ordinance, 1955, and of this Ordinance contained in such appendix and shall be judicially noticed as such, and further shall be deemed to be official copies for the purposes of subsection (3) of section 7 of the Interpretation Ordinance.

(Cap. 1).

(4) If any inconsistency is shown to exist between a provision of any enactment authorized to be published in such reprint and appendix and that provision as published in such reprint and appendix, the provision as enacted shall prevail.

Passed the Legislative Council of Hong Kong, this 26th day of September, 1956.

[Signature]
Deputy Clerk of Councils.

(Secretariat 2/2301/47V)

HONG KONG

No. 50 OF 1956.



I assent.

[Signature]
Officer Administering the Government.

11th October, 1956.

An Ordinance further to amend the Miscellaneous Licences Ordinance, Chapter 114.

[12th October, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Miscellaneous Licences (Amendment) Ordinance, 1956. Short title.

2. Section 2 of the Miscellaneous Licences Ordinance (hereinafter referred to as the principal Ordinance) is amended by the addition after the definition of "auctioneer" of the following definitions—
Amendment of section 2. (Cap. 114).

" "automatic machine" means any mechanical device which is designed—

- (a) to—
 - (i) enable any person, by any means whatever, to release, set in motion, manipulate, control or direct the movement of any ball, projectile or other object or any electrical impulse; and
 - (ii) register any score or combination in any manner whatsoever; or
- (b) to effect the production to the manipulator upon insertion therein of any coin, disc or other object of any coin or article whatsoever,

other than a device which is designed solely for the purpose of recording the weight of any person or thing placed thereon, or of producing for sale any article to the value of a coin to be inserted therein;

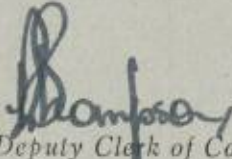
“automatic machine establishment” means any place at which an automatic machine is installed;”

Amendment
of First
Schedule.

3. The First Schedule to the principal Ordinance is amended by the insertion immediately under the word “Auctioneer” of the following—

“Automatic machine establishment.”

Passed the Legislative Council of Hong Kong, this 10th day of October, 1956.


Deputy Clerk of Councils.

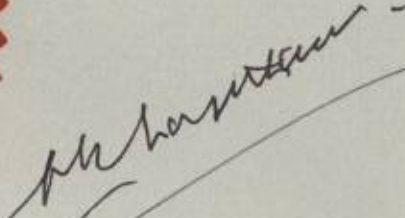
(Secretariat 1/536/50)

HONG KONG

No. 51 OF 1956.



I assent.


Governor.

25th October, 1956.

An Ordinance to amend the Public Services Commission Ordinance, Chapter 93.

[1st April, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Public Services Commission (Amendment) Ordinance, 1956, and shall be deemed to have come into operation on the 1st day of April, 1956.

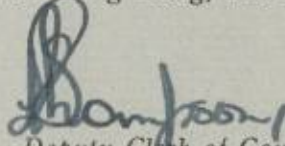
Short title
and
commence-
ment.

2. The First Schedule to the Public Services Commission Ordinance is amended by the deletion in the first item thereof of the words “Class I” and the substitution therefor of the following—

Amendment
of First
Schedule.
(Cap. 93).

“, Staff Grade”.

Passed the Legislative Council of Hong Kong, this 24th day of October, 1956.


Deputy Clerk of Councils.

(Secretariat 4169/46II)



HONG KONG

No. 52 OF 1956.



I assent.

[Handwritten signature]
Governor.

8th November, 1956.

An Ordinance to amend the Criminal Procedure Ordinance,
Chapter 221.

[9th November, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice
and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Criminal Procedure Short title.
(Amendment) Ordinance, 1956.

2. Section 72A of the Criminal Procedure Ordinance (here- Repeal and
inafter referred to as the principal Ordinance) is repealed and replace-
ment of
section
72A.
(Cap. 221).
and replaced by the following section—

72A. (1) Sentence of death shall not be pro-
nounced on or recorded against a person convicted of
an offence if it appears to the court at the time the
"Limitation
on imposi-
tion of
death"

penalty.
[cf. 18 &
19 Geo. V,
c. 26,
s. 53(1)].

offence was committed he was under the age of 18 years; but the court shall direct the finding of the jury to be recorded, and thereupon the court shall order such person to be detained in safe custody in such place and manner as the court thinks fit, until Her Majesty's pleasure shall be known.

(2) The judge shall immediately report the finding of the jury and the detention of such person to the Governor who shall order such person to be detained in such place and under such conditions as he may direct.

(3) The Governor at any time may order that a person so detained shall be released on licence, in such form and subject to such conditions as the Governor may direct and a licence so issued may be revoked at any time and on such revocation, the person may be arrested without warrant."

Addition
of new
section
80A.

3. The principal Ordinance is amended by the addition after section 80 of the following new section—

"Record of proceedings.

Record
of pro-
ceedings.

80A. (1) A shorthand note or such other record as the trial judge may direct shall be taken of the proceedings at the trial of any person on indictment who, if convicted, is entitled or may be authorized to appeal to the Full Court, and on any appeal or application for leave to appeal, a transcript of the shorthand note or other record or any part thereof shall be made if the Registrar so directs, and furnished to the Registrar for the use of the Full Court or any judge thereof, and a copy of such transcript if so made shall be furnished to any party interested on his application in accordance with such conditions as may be prescribed by rules made under section 9.

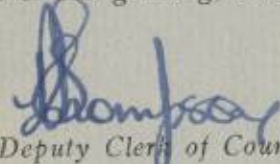
(2) For the purposes of this section "a party interested" shall mean the prosecutor or the person convicted or any person named in, or immediately affected by, any order made by the trial judge or any other person authorized to act on behalf of any such person."

4. Section 84 of the principal Ordinance is amended by the deletion in subsection (1) of the words "prisoners committed for trial for any indictable offence" and the substitution therefor of the following—

Amendment
of section
84.

"persons committed to prison for safe custody".

Passed the Legislative Council of Hong Kong, this 7th day of November, 1956.


Deputy Clerk of Councils.

(Secretariat 2/3231/54)

HONG KONG

No. 53 OF 1956.



I assent.

Robert H. Murray
Governor.

22nd November, 1956.

An Ordinance to amend the Co-operative Societies Ordinance,
Chapter 33.

[23rd November, 1956.]

BE it enacted by the Governor of Hong Kong, with the
advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Co-operative Societies Short title.
(Amendment) Ordinance, 1956.

2. The Co-operative Societies Ordinance is amended by the
addition, after section 58, of the following new section—

“Punish-
ment of
fraud or
misappro-
priation.
[cf. 56 &
57 Vict.
c. 39,
s. 64.]

59. If any person obtains possession by false
representation or imposition of any property of a
society, or having it in his possession withholds or
misapplies it, or wilfully applies any part thereof to
purposes other than those expressed or directed in the
rules of the society, and authorized by this Ordinance,

Addition
of new
section 59.
(Cap. 33).

he shall, on the complaint of the society, or of any member authorized by the society, or the committee thereof, or of the Registrar, be liable to a fine of two thousand dollars, and to be ordered to deliver up all such property or to repay all monies applied improperly, and, in default of such delivery or repayment, or of the payment of such fine to be imprisoned for twelve months."

Passed the Legislative Council of Hong Kong, this 21st day of November, 1956.



Deputy Clerk of Councils.

(Secretariat 6/1899/45II)

HONG KONG

No. 54 OF 1956.



I assent.

M. H. M. M. M.
Governor.

6th December, 1956.

An Ordinance to make provision to give effect in the laws of the Colony to a change in the name of The Chartered Bank of India, Australia and China.

[7th December, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as The Chartered Bank of India, Australia and China (Change of Name) Ordinance, 1956, and shall be deemed to have come into operation on the 6th day of December, 1956.

Short title and commencement.

2. In this Ordinance—

"appointed day" means the day on which this Ordinance comes into operation.

Interpretation.

Change of name. Schedule.

3. The Ordinances listed in the second column of the Schedule hereto are amended by the deletion wherever they occur in the sections thereof listed in the third column of the Schedule, of the words "The Chartered Bank of India, Australia and China" and the substitution therefor of the following—
"The Chartered Bank".

Transitional provisions.

4. Notwithstanding the provisions of any law to the contrary—

(Cap. 65).

- (a) The Chartered Bank, subject to the provisions of the Bank Notes Issue Ordinance may, after the appointed day, issue bank notes bearing the name "The Chartered Bank of India, Australia and China" at any time—
 - (i) during a period of two years from the appointed day; or
 - (ii) up to such later date, not later than five years from the appointed day, as may be fixed by the Legislative Council by resolution; and
- (b) such notes shall be deemed to be and always to have been—
 - (i) bank notes lawfully issued as defined in section 2 of the Bank Notes Issue Ordinance; and
 - (ii) legal tender for the purposes of section 3 of that Ordinance.

SCHEDULE.

[S. 3.]

<i>Title of Ordinance.</i>	<i>Section.</i>
1. Bank Notes Issue Ordinance, Chapter 65	2
2. Exchange Fund Ordinance, Chapter 66	2
3. Foreign Notes (Prohibition of Circulation) Ordinance, Chapter 68	3
4. Hong Kong Dollar Loan Ordinance, Chapter 73	4, 8 and 10
5. Hong Kong (Rehabilitation) Loan Ordinance, Chapter 76 ...	7 and 9

Passed the Legislative Council of Hong Kong, this 5th day of December, 1956.

B. Bonjason
Deputy Clerk of Councils.

(Secretariat 2/2201/47)

HONG KONG

No. 55 OF 1956.



I assent.

M. Hanke
Governor.

6th December, 1956.

An Ordinance to provide for immunities and privileges to be granted in certain cases to Commonwealth officers or officers of the Republic of Ireland and matters ancillary thereto.

[]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Commonwealth Short title. Countries and Republic of Ireland (Immunities and Privileges) Ordinance, 1956.

2. This Ordinance shall come into operation on a date to be Commence- appointed by the Governor by Proclamation published in the ment. Gazette.

Interpre- **3.** In this Ordinance, unless the context otherwise requires—
ation. "Government" means the government of a country specified in
First the First Schedule to this Ordinance;
Schedule. "minor children" means children under the age of 21 years;
Second "office" means an office specified in the Second Schedule to this
Schedule. Ordinance;
 "officer" means the holder of an office specified in the Second
 Schedule to this Ordinance;
 "official premises" means the buildings or parts of buildings in
 which an officer performs the functions of or carries on the
 business pertaining to an office.

Application. **4.** The provisions of this Ordinance shall apply to any
First country, being a country of the Commonwealth or being the
Schedule. Republic of Ireland, specified in the First Schedule to this
 Ordinance.

Immunities **5.** (1) Subject to the provisions of this Ordinance, any
and officer in the service of the Government of any country to which
privileges. this Ordinance applies holding an office specified in the Second
Second this Ordinance, being an office appearing to the
Schedule. Governor to involve the performance of duties substantially
 corresponding to those which in the case of a foreign sovereign
 power would be performed by a consular officer, is entitled to the
 immunities and privileges specified in Part I of the Third Schedule
 to this Ordinance.

Third
Schedule,
Part I.

(2) Subject to the provisions of this Ordinance, any member
 of the official staff of any officer specified in subsection (1) of this
 section who in the opinion of the Governor shall perform duties
 substantially corresponding to those which in the case of a foreign
 sovereign power would be performed by a consular officer is
 entitled to the immunities and privileges specified in Part II of the
 Third Schedule to this Ordinance.

Third
Schedule,
Part II.

(3) Subject to the provisions of this Ordinance, any member
 of the official staff of any officer specified in subsection (1) of this
 section who in the opinion of the Governor shall not perform

duties substantially corresponding to those which in the case of a
 foreign sovereign power would be performed by a consular officer
 is entitled to the immunities and privileges specified in Part III
 of the Third Schedule to this Ordinance.

Third
Schedule,
Part III.

(4) Subject to the provisions of this Ordinance, the wife or
 wives and minor children living with their parents of any officer
 specified in subsection (1) of this section and of any member of
 such officer's official staff specified in subsection (2) of this section
 are entitled to the immunities and privileges specified in Part IV
 of the Third Schedule to this Ordinance.

Third
Schedule,
Part IV.

(5) The provisions of this section shall not apply to any
 person being an officer specified in subsection (1) of this section
 or being in relation to any such officer a person specified in
 subsection (2), (3) or (4) of this section, who is a citizen of the
 United Kingdom and Colonies, unless such person is also a citizen
 of the country in respect of which office is held and is ordinarily
 resident outside the Colony and is resident within the Colony
 solely for the purposes of the official duties therein of himself or
 of the officer in relation to whom he is so specified.

6. The Governor may by order published in the *Gazette*—
 (a) (i) include any country, being a country of the
 Commonwealth or being the Republic of Ireland, in the
 list contained in the First Schedule to this Ordinance;
 and
 (ii) exclude any country from the list contained in the
 First Schedule to this Ordinance if he is satisfied that
 Her Majesty's Government in the United Kingdom does
 not accord corresponding treatment to the government
 of such country; and

Governor's
power to
cancel or
modify
application.
First
Schedule.

(b) add to the list of offices contained in the Second Schedule
 to this Ordinance any office which shall appear to the
 Governor to involve the performance of duties sub-
 stantially corresponding to those which in the case of a
 foreign sovereign power would be performed by a
 consular officer; and

Second
Schedule.

Second
Schedule.

(c) delete from the list of offices contained in the Second Schedule to this Ordinance any office which shall appear to the Governor not to involve the performance of duties substantially corresponding to those which in the case of a foreign sovereign power would be performed by a consular officer; and

Third
Schedule.

(d) modify the application of the Third Schedule to this Ordinance, or any part thereof, to the holder of any office specified in the Second Schedule to this Ordinance, or to the official staff of any such holder or to the family of any such holder or of his official staff, on the ground that Her Majesty's Government in the United Kingdom does not accord corresponding treatment to the government of the country in respect of which such office is held.

Second
Schedule.

Proof
of facts
relevant to
immunities.

7. If in any proceedings any question arises whether or not any person is entitled to immunity from suit or legal process under the provisions of this Ordinance, a certificate issued by or under the authority of the Governor stating any fact relevant to that question shall be conclusive evidence of that fact.

Power
to waive
immunities
and
privileges.
Second
Schedule.

8. Notwithstanding anything contained in the provisions of this Ordinance any officer holding an office specified in the Second Schedule to this Ordinance may waive any immunity or privilege conferred by or in accordance with the provisions of this Ordinance on himself or on a member of his official staff or on a member of his family or of the family of a member of his official staff.

Saving.

9. This Ordinance shall not affect any legal proceedings begun before the commencement of this Ordinance.

FIRST SCHEDULE.

[s. 5(1).]

Countries.

- Canada.
- Australia.
- India.

SECOND SCHEDULE.

[s. 5(2).]

Offices.

- Commissioner for the Government of India.
- Canadian Trade Commissioner.
- Australian Trade Commissioner.

THIRD SCHEDULE.

[s. 5(3).]

Immunities and Privileges.

PART I.

1. Acquisition of property for official purposes:

(1) An officer is entitled to acquire for and on behalf of his Government under such form of tenure, being a form of tenure in accordance with the laws of the Colony, as he may choose and thus hold and occupy in his own name or in the name of such Government and on such Government's behalf, land, buildings, parts of buildings and appurtenances located in the Colony and required by such Government for the purpose of the performance of the duties and functions pertaining to an office or for official residence for its staff or employees or for other purposes to which the Governor does not object and arising out of the operation of such office. If, under the law of the Colony for the time being in force, the permission of the authorities of the Colony must be obtained as a prerequisite to acquisition of any such land, buildings, parts of buildings and appurtenances, such permission shall be granted on request.

(2) An officer is entitled to erect for and on behalf of his Government for any of the purposes specified in sub-paragraph (1) of this paragraph, buildings and appurtenances on land held or occupied in accordance with such sub-paragraph (1) subject to compliance with local building or town planning or other legislation applicable to such land or appurtenances.

2. Use of official premises and means of transport:

(1) An officer is entitled to place the coat-of-arms or device of the country in respect of which office is held on the wall of the outer enclosure and the outer wall of and on or beside the entrance door of the official premises of such country together with an appropriate inscription designating such office in the official language of such country and to fly the flag of such country from such official premises and also on suitable occasions at the officer's residence:

Provided that if the Governor shall on any occasion object to the flying of such flag at the officer's residence, such occasion shall not be deemed a suitable occasion.

(2) An officer is entitled to place the coat-of-arms and the flag respectively specified in sub-paragraph (1) of this paragraph on any vehicles, marine vessels and aircraft used for the official purposes of the office.

(3) If the official premises are also used for other purposes, the room or rooms in which the official business of the office is conducted and the archives or official papers relating to such business are kept shall be separate from those used for such other purposes.

(12 of 1951). (4) Notwithstanding the provisions of subsection (5) of section 5 of this Ordinance, subsection (1) of section 5 of the Consular Conventions Ordinance, 1951 (which restricts power of entry to consular offices) shall apply to the official premises or to the room or rooms reserved for official business and the custody of archives and official papers in like manner as though such official premises or such room or rooms were consular offices of a state to which subsection (1) of section 5 of the Consular Conventions Ordinance, 1951, applies and the officer or any member of his official staff for the time being in charge on his behalf were a consular officer.

(5) Neither official premises nor the flag of any country to which this Ordinance applies shall be used to afford asylum to fugitives from justice. If an officer or any member of his official staff for the time being in charge on his behalf shall refuse to surrender a fugitive from justice on the lawful demand of the authorities of the Colony such authorities may, subject to the provisions of sub-paragraph (4) of this paragraph, enter the official premises and apprehend the fugitive.

(6) Neither an officer nor any member of his official staff may take advantage of the privileges accorded to the official premises by this Part of this Schedule for any purpose not connected with the exercise of the functions of the office.

3. Privileges and immunities relating to official premises and private residence and means of transport:

(1) Official premises including the furniture and equipment therein held or occupied exclusively for the purposes specified in sub-paragraph (1) of paragraph 1 of this Part of this Schedule, as well as the vehicles, marine vessels and aircraft used by an officer for the purposes of his office shall not be subject to military requisitions or billeting but shall not be immune from expropriation or seizure for purposes of defence of the Colony or public utility in accordance with the laws of the Colony, but, if such expropriation or seizure be necessary, every consideration shall be shown to avoid interference with the performance of the functions of the office.

(2) Provided an officer be not engaged in private occupation for gain in the Colony, his private residence, furniture and other household articles and all vehicles, marine vessels and aircraft held or possessed by him shall enjoy exemption from all military requisitions, but such private residence shall not be immune from expropriation or seizure for the purposes specified in sub-paragraph (1) of this paragraph.

(3) Due compensation for expropriation or seizure payable at the official selling rate of exchange most favourable to the country in respect of which office is held at the time when the property was expropriated or seized and in a form readily convertible into the currency of and transferable to such country shall be paid not later than three months from the date of dispossession in respect of any property specified in sub-paragraphs (1) and (2) of this paragraph expropriated or seized.

4. Inviolability of archives, official papers and communication:

(1) The archives and all other official documents and papers kept in official premises and relating to the functions of an office shall at all times be inviolable and the authorities of the Colony may not under any pretext examine or detain any of them. Such archives and official papers shall be kept separate from papers, books or correspondence of an officer or any member of his staff relating to other matters.

(2) An officer shall have the right to communicate with his Government and with any missions of his Government by post, telephone, telegraph and wireless and to send and receive official correspondence by sealed pouches, bags and other containers and to use secret language:

Provided that if the United Kingdom and Colonies are at war any such right or rights may be restricted.

(3) The official correspondence referred to in sub-paragraph (2) of this paragraph shall be inviolable and the authorities of the Colony shall not examine or detain it, and sealed pouches, bags and other containers shall in like manner be inviolable when they contain nothing but official communications and documents and are so certified by a responsible official of such officer's Government.

(4) An officer is entitled to refuse a request from the courts or authorities of the Colony to produce any document from the archives or from other official papers relating to the functions of his office or to give evidence relating to matters within the scope of his official duties:

Provided that if in the judgment of such officer it is possible to do so in the interests of justice without prejudicing the interests of the country in respect of which office is held, such request shall be complied with. An officer shall be entitled to decline to give evidence as an expert witness with regard to the laws of the country in respect of which he holds office.

5. Personal immunities and exemptions from service and registration:

(1) An officer is exempt from military, naval, air, police, administrative or jury service of every kind and from liability to deportation while holding office.

(2) An officer shall enjoy immunity from legal proceedings in respect of acts performed in his official capacity being acts which in the opinion of the Governor fall within the scope of the performance of duties substantially corresponding to those which in the case of a foreign sovereign power would be performed by a consular officer, unless such officer's Government requests or assents to such proceedings.

(3) Notwithstanding anything contained in sub-paragraph (2) of this paragraph an officer may be held liable in a civil action arising out of a contract concluded by him in which he did not expressly contract as agent for his Government and in which the other party looked to him personally for performance, and nothing contained in sub-paragraph (4) of paragraph 4 of this Part of this Schedule shall entitle such officer to refuse to produce any document or to give evidence relating to such contract.

(4) An officer may be required to give testimony in either civil or criminal cases except as provided in sub-paragraph (4) of paragraph 4 of this Part of this Schedule, but the authorities or court requiring such testimony shall, as far as reasonably possible, avoid interference with the performance of such officer's official duties.

(5) The laws of the Colony for the time being relating to insurance of vehicles, marine vessels and aircraft shall apply to all vehicles, marine vessels and aircraft specified in sub-paragraphs (1) and (2) of paragraph 3 of this Part of this Schedule.

6. Financial privileges:

The Governor, in such manner as he shall think fit, may direct that any tax, duty or fee payable or paid under the law of the Colony by an officer may be remitted or, where necessary, refunded, where it appears to the Governor that Her Majesty's Government in the United Kingdom accords corresponding treatment to the Government of the country in respect of which such officer holds office.

PART II.

The following paragraphs of Part I of this Schedule apply to this Part in like manner as though a member of the official staff specified in subsection (2) of section 5 of this Ordinance were an officer—

- (a) paragraph 3, sub-paragraph (2);
- (b) paragraph 3, sub-paragraph (3);
- (c) paragraph 4, sub-paragraph (2);
- (d) paragraph 4, sub-paragraph (4);
- (e) paragraph 5; and
- (f) paragraph 6.

PART III.

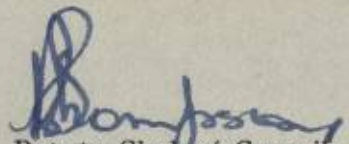
The following paragraphs of Part I of this Schedule apply to this Part in like manner as though a member of the official staff specified in subsection (3) of section 5 of this Ordinance were an officer—

- (a) paragraph 6.

PART IV.

Exemption, while the officer holds office in the Colony from liability to deportation.

Passed the Legislative Council of Hong Kong, this 5th day of December, 1956.


Deputy Clerk of Councils.

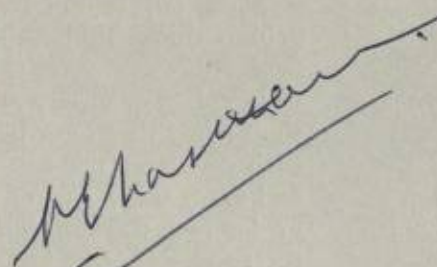
(Secretariat 7/1126/52)

HONG KONG

No. 56 OF 1956.



I assent.


Governor.

6th December, 1956.

An Ordinance to provide for the enforcement of covenants and agreements relating to buildings divided into separately occupied premises.

[7th December, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Law of Property Short title. (Enforcement of Covenants) Ordinance, 1956.

2. In this Ordinance, unless the context otherwise requires— Interpre-
tation.
“flat” means any separately occupied premises, whether used as a dwelling, shop, factory or office or for any other purpose, of which an owner as between himself and the owner or owners of other parts of the same building is entitled to exclusive possession;

"owner", in relation to a building or flat or to any share or interest therein, means the person who is shown by Land Office records to be the owner or holder thereof and includes a mortgagee in possession.

Enforce-ability of covenants and agreements relating to buildings divided into flats, etc.

3. (1) Any covenant or agreement relating to the use, maintenance, repair, insurance, payment of outgoings or management of any building divided into two or more flats or any of the flats forming part thereof or any other part of such building or the appurtenances thereto, or relating to the support, demolition or re-building thereof or to any of such matters shall, notwithstanding any rule of law or equity to the contrary, in addition to being enforceable between the parties thereto, be enforceable also against the owner for the time being of any part of such building or premises or of any share or interest therein, so far as the same shall relate thereto or be intended to be performed or observed by such owner at the suit of the owner for the time being of each and every other part of such building or premises or of any share or interest therein, but so that no person shall remain liable thereunder after he has ceased to be such owner, except in respect of any breach of such covenant or agreement before he ceased to be such owner.

(2) This section shall apply to every such covenant or agreement as aforesaid, whether entered into before or after the enactment of this Ordinance, save in so far as the liability of the covenantor or other person originally liable thereunder or bound thereby or any person deriving title under him is expressly limited by the terms of the instrument containing the same.

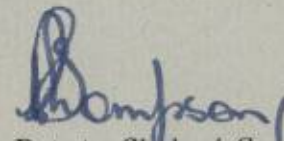
Saving of covenants and agreements entered into prior to issue of Crown lease.

4. (1) Any such covenant or agreement as is referred to in section 3 contained in any deed or other document entered into and taking effect prior to the issue of the Crown lease of the property affected thereby shall have the same force and effect after the issue of such Crown lease as it had immediately before the issue of the Crown lease.

(2) Where any such deed or other document as is referred to in this section has been registered under the Land Registration Ordinance, such registration shall be deemed to continue in force after the issue of the Crown lease with effect as from the date on which such registration was effected, and the Land Officer may

make an entry directing attention to the provisions of this section in the Land Office registers relating to any property affected by such deed or document.

Passed the Legislative Council of Hong Kong, this 5th day of December, 1956.


Deputy Clerk of Councils.

(Secretariat 2/6/3181/50)

HONG KONG

No. 57 OF 1956.



I assent.

M. H. M. M. M.
Governor.

6th December, 1956.

An Ordinance to provide for the probation of offenders.

[7th December, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Probation of Short title. Offenders Ordinance, 1956.

2. In this Ordinance, unless the context otherwise requires— Interpretation.
“approved institution” means an institution approved under section 11 of this Ordinance;

“probation order” has the meaning assigned to it by section 3 of this Ordinance;

“probationer” means a person for the time being under supervision by virtue of a probation order;

“probation period” means the period for which a probationer is placed under supervision by a probation order;

“principal probation officer” means the person appointed to be the principal probation officer under section 9 of this Ordinance;

“probation officer” means a person appointed to be a probation officer under section 9 of this Ordinance;

“probation committee” means a committee appointed by the Governor under section 10 of this Ordinance;

“conditional discharge” means a conditional discharge made under the provisions of section 35 of the Magistrates Ordinance or section 108 of the Criminal Procedure Ordinance.

Probation.
[cf. 11 &
12, Geo. VI,
c. 58, s. 3.]

3. (1) Where a court by or before which a person is convicted of an offence (not being an offence the sentence for which is fixed by law) is of the opinion that having regard to the circumstances, including the nature of the offence and the character of the offender, it is expedient to do so, the court may, instead of sentencing him, make a probation order, that is to say, an order requiring him to be under the supervision of a probation officer for a period to be specified in the order of not less than one year nor more than three years.

(2) A probation order may in addition require the offender to comply during the whole or any part of the probation period with such requirements as the court, having regard to the circumstances of the case, considers necessary for securing the good conduct of the offender or for preventing a repetition by him of the same offence or the commission of other offences:

Provided that (without prejudice to the power of the court to make an order under subsection (2) of section 7 of this Ordinance) the payment of sums by way of damages for injury or compensation for loss shall not be included among the requirements of a probation order.

(3) Without prejudice to the generality of subsection (2) of this section, a probation order may include requirements relating to the residence of the offender:

Provided that—

(a) before making an order containing any such requirements, the court shall consider the home surroundings of the offender; and

(b) where the order requires the offender to reside in an approved institution, the name of the institution and the period for which he is so required to reside shall be specified in the order, and that period shall not extend beyond twelve months from the date of the order.

(4) Before making a probation order, the court shall explain, or cause to be explained, to the offender in a language understood by him the effect of the order (including any additional requirements proposed to be inserted therein under subsection (2) or subsection (3) of this section) and that if he fails to comply therewith or commits another offence he will be liable to be sentenced for the original offence; and if the offender is not less than fourteen years of age the court shall not make the order unless he expresses his willingness to comply with the requirements thereof.

(5) A probationer shall be subject to the supervision of the probation officer appointed or assigned to the area in which such probationer may from time to time reside, or to such other probation officer as the principal probation officer may nominate.

(6) The probation officer under whose supervision a woman or girl is placed shall be a woman.

(7) The court by which a probation order is made, or any court by which an order is made under subsection (2) of section 4 of this Ordinance amending any such probation order, shall forthwith give copies of such order, or such amending order as the case may be, to the probation officer responsible for the supervision of the probationer and he shall give a copy thereof to the probationer and to the person in charge of any institution in which the probationer is or was by such order or such amending order required to reside.

Discharge, amend-ment and review of probation orders. [cf. 11 & 12, Geo. VI, c. 58, Schedule I.]

4. (1) The court by which a probation order was made may, upon application made by the probation officer responsible for the supervision of the offender or by the probationer, discharge the order.

(2) Any court may, upon application made by the probation officer responsible for the supervision of the offender or by the probationer, by order amend a probation order by cancelling any of the requirements thereof or by inserting therein (either in addition to or in substitution for any such requirement) any requirement which could be included in the order if it were then being made by that court in accordance with the provisions of subsection (2) of section 3 of this Ordinance :

Provided that—

- (a) a court shall not amend a probation order by reducing the probation period, or by extending that period beyond the end of three years from the date of the original probation order ;
- (b) a court shall not so amend a probation order that the probationer is thereby required to reside in an approved institution for any period exceeding twelve months in all.

(3) Where a court proposes to amend a probation order under this section, otherwise than on the application of the probationer, it shall summon him to appear before the court ; and if the probationer is not less than fourteen years of age, the court shall not amend a probation order unless the probationer expresses his willingness to comply with the requirements of such probation order as amended :

Provided that this subsection shall not apply to an order cancelling a requirement of a probation order or reducing the period of any requirement thereof.

[cf. 11 & 12, Geo. VI, c. 58, s. 5(2)-(4).]

(4) Where a probation order, whether as originally made or as amended under the provisions of this section, requires the probationer to reside in an approved institution for a period extending beyond six months from the date of the order as originally made or of the amending order, as the case may be, the probation officer shall, as soon as may be after the expiration of six months after such date, report on the case to the court by which such probation order or such amending order, as the case may be, was made.

(5) On receipt of any report made under subsection (4) of this section the court shall review the probation order for the purpose of considering whether to cancel the requirement as to residence or reduce the period thereof, and may, if it thinks fit, amend the order accordingly without the necessity for any application in that behalf.

(6) Where, under any provisions of this Ordinance, a probationer is sentenced for the offence for which he was placed on probation, the probation order shall cease to have effect.

5. (1) If at any time during the probation period it appears on information to a magistrate that the probationer has failed to comply with any of the requirements of the order, the magistrate may issue a summons requiring the probationer to appear at the place and time specified therein.

Breach of requirements of probation order. [cf. 11 & 12, Geo. VI, c. 58, s. 6.]

(2) If it is proved to the satisfaction of the magistrate's court before which a probationer appears or is brought under this section that the probationer has failed to comply with any of the requirements of the probation order, the court may, without prejudice to the continuance of the probation order, impose on him a fine not exceeding one hundred dollars, or may—

- (a) if the probation order was made by a magistrate's court, deal with the probationer for the offence in respect of which the probation order was made, in any manner in which the court could deal with him if he had just been tried for or convicted of that offence by or before that court or refer the case to the court by which the probation order was made ;
- (b) if the probation order was made by the Supreme Court or District Court, commit him to custody or release him on bail (with or without sureties) until he can be brought or appear before the Supreme Court or the District Court, as the case may be.

(3) Where the magistrate's court deals with the case as provided in paragraph (b) of subsection (2) of this section, then—

- (a) the court shall send to the Supreme Court or the District Court a certificate signed by the magistrate, certifying that the probationer has failed to comply with such of the

requirements of the probation order as may be specified in the certificate, together with such other particulars of the case as may be desirable; and a certificate purporting to be so signed shall be admissible as evidence of the failure before the Supreme Court or District Court; and

- (b) where the probationer is brought or appears before the Supreme Court or District Court, and it is proved to the satisfaction of such court that he has failed to comply with any of the requirements of the probation order, the court may deal with him, for the offence in respect of which the probation order was made, in any manner in which the court could deal with him if he had just been tried for or convicted of that offence by or before that court.

(4) A fine imposed under this section in respect of a failure to comply with the requirements of a probation order shall be deemed for the purposes of any enactment to be the sum adjudged to be paid by a conviction.

Commis-
sion of
further
offence.

6. (1) If it appears to a judge or magistrate on whom jurisdiction is hereinafter conferred that a person in whose case a probation order or an order for conditional discharge has been made has been convicted by any court in the Colony of an offence committed during the probation period or during the period of conditional discharge, and has been dealt with in respect of that offence, the judge or magistrate may issue a summons requiring that person to appear at the place and time specified therein, or may issue a warrant for his arrest:

Provided that a magistrate shall not issue such a warrant except on information in writing and on oath.

(2) The following persons shall have jurisdiction for the purposes of subsection (1) of this section, that is to say—

- (a) if the probation order or the order for conditional discharge was made by the Supreme Court, a judge of the Supreme Court;
- (b) if the order was made by the District Court, a district judge;
- (c) if the order was made by a magistrate's court, or juvenile court, a magistrate or a justice of the peace as the case may be.

(3) A summons or warrant issued under this section shall direct the person so convicted to appear or be brought before the court by which the probation order or the order for conditional discharge was made:

Provided that if that court is the Supreme Court or the District Court and he cannot forthwith be brought before that court a summons or warrant shall have effect as if it directed him to be brought before a magistrate's court or juvenile court and such magistrate's court or juvenile court shall commit him to custody or release him on bail with or without sureties until he can be brought or appear before the Supreme Court or District Court as the case may be.

(4) If a person in whose case a probation order or an order for conditional discharge has been made by the Supreme Court or the District Court is convicted and dealt with by a magistrate's court in respect of an offence committed during the probation period or during the period of conditional discharge, the court may commit him to custody or release him on bail (with or without sureties) until he can be brought or appear before the court by which the order was made; and if it does so the magistrate's court shall send to the Supreme Court or the District Court, as the case may be, a copy of the minute or memorandum of the conviction entered in the register, signed by the magistrate.

(5) Where it is proved to the satisfaction of the court by which a probation order or an order for conditional discharge was made that the person in whose case such order was made has been convicted and dealt with in respect of an offence committed during the probation period, or during the period of conditional discharge, as the case may be, the court may deal with him, for the offence for which the order was made, in any manner in which the court could deal with him if he had just been tried for or convicted of that offence by or before that court.

(6) If a person in whose case a probation order or an order for conditional discharge has been made by a magistrate's court is convicted before the Supreme Court or District Court or another magistrate's court of an offence committed during the probation period or during the period of conditional discharge, the Supreme Court or the District Court or such other magistrate's court may

deal with him, for the offence for which the order was made, in any manner in which the magistrate's court by which the order was made could deal with him if he had just been tried for or convicted of that offence by or before that court.

Supplementary provisions as to probation and discharge. (Cap. 226). [cf. 11 & 12 Geo. VI, c. 58, s. 11.] (Cap. 227).

7. (1) Without prejudice to the provisions of paragraph (j) of section 18 of the Juvenile Offenders Ordinance (which enables a court to order the parent or guardian of a child or young person charged with an offence to give security for his good behaviour), any court may, on making a probation order or an order for conditional discharge, if it thinks it expedient for the purpose of the reformation of the offender, allow any person who consents to do so to give security for the good behaviour of the offender; and section 63 of the Magistrates Ordinance shall apply to any such security as if it were a security given under the provisions of that Ordinance by a surety.

(2) A court, on making a probation order or an order for conditional discharge may, without prejudice to its power of awarding costs against him, order the offender to pay such damages for injury or compensation for loss as such court thinks reasonable; but, in the case of an order made by a magistrate's court, the damages and compensation together shall not exceed five hundred dollars.

(3) An order for the payment of damages or compensation as aforesaid may be enforced in like manner as an order for the payment of costs by the offender; and where a court, in addition to making such an order for the payment of damages or compensation to any person, orders the offender to pay to that person any costs, the orders for the payment of damages or compensation and for the payment of costs may be enforced as if they constituted a single order for the payment of costs.

(4) In proceedings before the Supreme Court under the foregoing provisions of this Ordinance, any question whether a probationer has failed to comply with the requirements of the probation order or has been convicted of an offence committed during the probation period, and any question whether any person in whose case an order for conditional discharge has been made has been convicted of an offence committed during the period of conditional discharge, shall be determined by the court and not by the verdict of a jury.

(5) When a court makes any order under the provisions of this section, then if the offender—

[cf. No. 27 of 1951 (Singapore) s. 10(5).]

- (a) is under fourteen years of age, such order shall be enforced against the parent or guardian of the offender;
- (b) is under sixteen years of age, such order may be enforced either against the parent or guardian of the offender or against the offender as to the court seems just in any particular case.

8. (1) Subject as hereinafter provided, a conviction of an offence for which a probation order or an order for conditional discharge is made shall be deemed not to be a conviction for any purpose other than the purposes of the proceedings in which the order is made and of any subsequent proceedings which may be taken against the offender under the foregoing provisions of this Ordinance:

Effects of probation and discharge. [cf. 11 & 12 Geo. VI, c. 58, s. 12.]

Provided that where an offender, being not less than sixteen years of age at the time of his conviction of an offence for which he is placed on probation or conditionally discharged, is subsequently sentenced under this Ordinance for that offence, the provisions of this subsection shall cease to apply to the conviction.

(2) Without prejudice to the foregoing provisions of this section, the conviction of an offender who is placed on probation or conditionally discharged shall in any event be disregarded for the purposes of any enactment which imposes any disqualification or disability upon convicted persons, or authorizes or requires the imposition of any such disqualification or disability.

- (3) The foregoing provisions of this section shall not affect—
 - (a) any right of any such offender as aforesaid to appeal against his conviction, or to rely thereon in bar of any subsequent proceedings for the same offence;
 - (b) the reversion or restoration of any property in consequence of the conviction of any such offender.

9. (1) The Governor may by notification in the *Gazette* appoint a principal probation officer, and probation officers of either sex.

Appointment of probation officers.

(2) Any person appointed as a probation officer or assistant probation officer under the provisions of the Juvenile Offenders Ordinance, prior to the coming into operation of this Ordinance, shall be deemed to have been duly appointed as a probation officer under this section.

(Cap. 226).

Probation committees.
[cf. No. 27
of 1951
(Singapore)
s. 4.]

10. The Governor may appoint a probation committee or committees consisting of such persons as he shall think fit, who shall review the work of probation officers in individual cases, and perform such duties in connexion with probation as may be prescribed by rules made under this Ordinance.

Approved institutions.
[cf. No. 27
of 1951
(Singapore)
s. 12.]

11. The Governor may by order approve premises for the reception of persons who may be required to reside therein by a probation order, and such premises shall be known as "approved institutions".

Governor in Council may make rules.

12. The Governor in Council may by rules prescribe or provide for—

- (a) the duties of the principal probation officer;
- (b) the duties of probation officers;
- (c) the constitution and duties of probation committees;
- (d) the regulation, management and inspection of approved institutions;
- (e) the form of records to be kept under this Ordinance;
- (f) fees and charges to be made for any act, matter or thing to be done or observed under this Ordinance;
- (g) generally, for carrying into effect the provisions of this Ordinance.

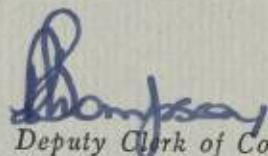
Saving.
(Cap. 226).

13. The provisions of this Ordinance shall be in addition to and not in derogation of the provisions of the Juvenile Offenders Ordinance.

Repeals.
(Cap. 226).

14. Section 9 of the Juvenile Offenders Ordinance is repealed.

Passed the Legislative Council of Hong Kong, this 5th day of December, 1956.


Deputy Clerk of Councils.

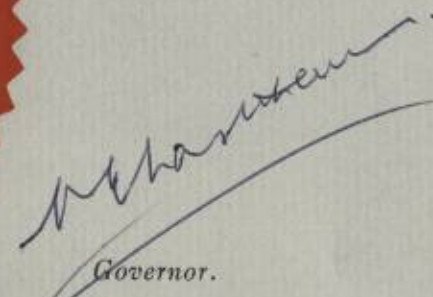
(Secretariat 27/3231/53)

HONG KONG

No. 58 OF 1956.



I assent.


Governor.

6th December, 1956.

An Ordinance to provide for the registration and regulation of watchmen.

[7th December, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Watchmen Short title. Ordinance, 1956.

2. (1) In this Ordinance—

"Commissioner" means the Commissioner of Police of the Colony or a deputy commissioner;

"employer" means a person who employs a watchman;

"register" means the register kept by the Commissioner in accordance with the provisions of section 4;

Interpre-
tation.

“watchman” includes every person, other than persons exempted under the provisions of section 3, who is employed ashore or afloat to protect any property or to prevent crime or to maintain order in any place;

“watchman’s permit” means a written permit issued under the provisions of paragraph (a) of section 5.

(2) Any power conferred by or under this Ordinance upon the Commissioner may be exercised by any police officer appointed in writing by the Commissioner in that behalf for the purposes of this Ordinance.

Exempted persons.

3. The following persons, whilst on duty, shall be exempted from the provisions of this Ordinance—

- (a) public officers;
- (b) members of Her Majesty’s regular naval, military or air forces;
- (c) persons employed by the Admiralty, War Office or Air Ministry.

Establishment of register.

4. The Commissioner shall make and keep a register for the purposes of this Ordinance wherein shall be entered such particulars relating to employers and watchmen as he may consider necessary for the proper administration of the provisions of this Ordinance.

Prohibition against un-registered watchmen.

5. Subject to the provisions of section 3, no person shall—

- (a) perform or continue to perform any of the duties of a watchman unless his name is entered in the register and he obtains a written permit issued by the Commissioner for the purpose, which shall contain such particulars, be valid for such period and be subject to such conditions as may be therein specified; or
- (b) knowingly employ or continue to employ any unregistered person as a watchman or to perform any of the duties of a watchman; or
- (c) organize, train, or take part in the control or management of any person in order that he may act as a watchman or perform any of the duties of a watchman at a later date, without the written permission of the Commissioner which may be granted subject to such conditions as he may consider expedient or necessary to impose.

6. The Commissioner may exempt, in writing, any watchman or class of watchmen, or any employer or class of employers, from any of the provisions of this Ordinance or any of the regulations made thereunder. Power of exemption.

7. Subject to an appeal by way of petition to the Governor in Council, the Commissioner may, without assigning any reason therefor, refuse to enter the name of any person in the register. Power to refuse registration.

8. Subject to an appeal by way of petition to the Governor in Council, the Commissioner may, without assigning any reason therefor, remove the name of any watchman from the register. Power to remove name from register.

9. (1) If a magistrate is satisfied by information on oath that there is reasonable ground for suspecting that an offence has been or is being committed against the provisions of section 5, he may grant a search warrant authorizing any police officer named therein to enter, at any time, any premises or place named in the warrant, if necessary by force, and to search the premises or place and every person found therein. Power of entry and search

(2) In relation to any premises or place, other than a dwelling-house, it shall be lawful, if there is reasonable ground for suspecting that an offence has been or is being committed against the provisions of section 5, for any police officer—

- (a) designated by the Commissioner and so authorized by him; and
- (b) in possession, at the time, of satisfactory documentary evidence of his authority,

to enter, at any time, any such premises or place, without a warrant and if necessary by force, and to search such premises or place and every person found therein.

10. Without the written permission of the Commissioner, no watchman shall wear uniform. In granting such permission, the Commissioner may prescribe the type or pattern of uniform which is to be worn. Prohibition against wearing of uniform.

11. Employers and watchmen shall when called upon by the Commissioner furnish him with such particulars and returns as he may require. Duty to furnish particulars and returns.

Power to make regulations.

12. The Governor in Council may by regulations prescribe or provide for—

- (a) the imposition of duties and obligations on watchmen and on their employers;
- (b) the registration of watchmen; and
- (c) generally for the carrying out of the provisions of this Ordinance.

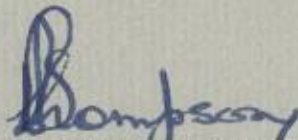
Penalties.

13. Any person who—

- (a) acts in contravention of the provisions of section 5, 10 or 11; or
- (b) obstructs any police officer in the exercise of his powers under the provisions of section 9; or
- (c) is in possession of a watchman's permit which has been altered without lawful authority, or is forged or false in any material particular,

shall be liable to a fine of one thousand dollars and to imprisonment for six months.

Passed the Legislative Council of Hong Kong, this 5th day of December, 1956.



Deputy Clerk of Councils.

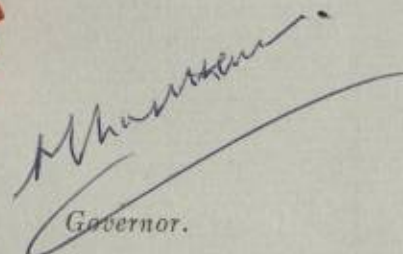
(Secretariat L/M G 6374/56)

HONG KONG

No. 59 OF 1956.



I assent.



Governor.

20th December, 1956.

An Ordinance to amend the District Court Ordinance, 1953.

[21st December, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the District Court Short title, (Amendment) Ordinance, 1956.

2. The First Schedule to the District Court Ordinance, 1953, is amended by the addition at the end thereof of the following—

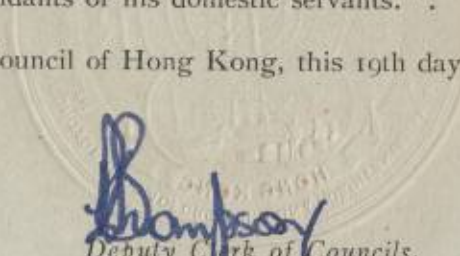
Amendment of First Schedule. (1 of 1953).

“4. (1) Where an action for the recovery of possession of a tenement is brought against a person in respect of his occupation of the tenement jointly or in common with another person or in respect of his occupation of a defined part of such

tenement, and there is no separate annual rent or value for such part, the annual rent or value of the whole tenement shall be divided by the number of occupiers of the tenement at the date on which notice to quit is given, and the annual rent or value of the tenement or the part thereof, for the purpose of determining the jurisdiction of the District Court in relation to such action, shall be taken as the quotient ascertained by such division.

(2) For the purposes of this paragraph, "occupier" means a person who has contracted for or otherwise arranged for the occupation of the tenement or of part thereof with the owner thereof, but shall not include members of the family of such person or his dependants or his domestic servants."

Passed the Legislative Council of Hong Kong, this 19th day of December, 1956.


Rampson
Deputy Clerk of Councils.

(Secretariat 20/3231/52)

HONG KONG

No. 60 OF 1956.



I assent.

Thurston
Governor.

20th December, 1956.

An Ordinance to validate the payment and receipt of pilotage dues in excess of the scale in force prior to the coming into operation of the Pilots (Amendment) Regulations, 1956.

[21st December, 1956.]

WHEREAS by section 21 of the Pilots Ordinance it is provided that a licensed pilot shall not demand or receive and a master of a ship shall not offer or pay to any licensed pilot, dues in respect of pilotage services at any other rates whether greater or less than the rates which may be demanded by law :

AND WHEREAS by subsection (1) of section 27 of the said Ordinance it is an offence for any person to contravene any of the provisions of the said Ordinance :

AND WHEREAS after the re-occupation of the Colony it became the established practice for masters of ships to pay and licensed pilots to receive pilotage dues of double the amount prescribed by the Pilots Regulations :

AND WHEREAS the Pilots (Amendment) Regulations, 1956, amended the scale of fees prescribed in Appendix B of the Pilots Regulations to conform with the practice aforesaid :

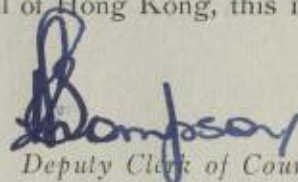
AND WHEREAS it is now expedient to validate the payment and receipt of any pilotage dues so paid and received as aforesaid and to provide that no legal proceedings shall be instituted in respect of any such payment or receipt :

NOW, THEREFORE, BE IT ENACTED by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

Short title. **1.** This Ordinance may be cited as the Pilotage Dues (Validation) Ordinance, 1956.

Validation and indemnity. (Cap. 81). (G.N.A. 107/56). **2.** Notwithstanding anything contained in the Pilots Ordinance, any sum of money offered or paid by a master of a ship or demanded or received by a licensed pilot in good faith in respect of pilotage services prior to the coming into operation of the Pilots (Amendment) Regulations, 1956, shall not be deemed to have been unlawfully offered, paid, demanded or received if such sum did not exceed the appropriate charge prescribed in Appendix B of the Pilots Regulations as rescinded and replaced by the Pilots (Amendment) Regulations, 1956; and no proceedings, civil or criminal, shall be instituted against any master or any pilot licensed under the said Ordinance in respect of any such offer, payment, demand or receipt aforesaid.

Passed the Legislative Council of Hong Kong, this 19th day of December, 1956.


Deputy Clerk of Councils.

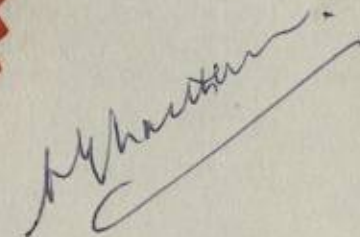
(Secretariat 7619/45)

HONG KONG

No. 61 OF 1956.



I assent.


Governor.

20th December, 1956.

An Ordinance to authorize a supplementary appropriation to defray the charges of the financial year ended the 31st day of March, 1956.

[21st December, 1956.]

WHEREAS it has become necessary to make further provision for the public service of the Colony for the financial year ended the 31st day of March, 1956, in addition to the charge upon the revenue of the Colony authorized by the Appropriation (1955-1956) Ordinance, 1955: (10 of 1955).

NOW, THEREFORE, BE IT ENACTED by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Supplementary Short title. Appropriation (1955-56) Ordinance, 1956.

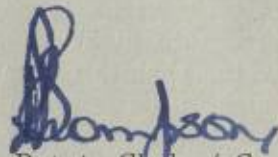
Appropriation.

2. A sum of twenty million four hundred and fifty-seven thousand four hundred and seventy-one dollars is hereby charged upon the revenue and other funds of the Colony for the service of the financial year ended the 31st day of March, 1956, the appropriation of the sum so charged being approved as specified in the Schedule.

SCHEDULE.

<i>Number of Vote</i>	<i>Title of Vote</i>	<i>Amount of Vote</i>
		\$
4	Broadcasting Department	93,092
14	Kowloon Canton Railway	881,210
19	Miscellaneous Services	16,299,544
23	Post Office	991,245
32	Quartering	706,848
39	Stores Department	1,480,693
41	Treasury:—	
	A—Treasury	4,839
	Total	\$20,457,471

Passed the Legislative Council of Hong Kong, this 19th day of December, 1956.


Deputy Clerk of Councils.

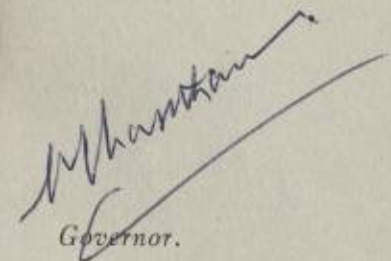
(Secretariat 2/2311/55)

HONG KONG

No. 62 OF 1956.



I assent.


Governor.

20th December, 1956.

An Ordinance to amend the Dutiable Commodities Ordinance, Chapter 109.

[21st December, 1956.]

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows—

1. This Ordinance may be cited as the Dutiable Commodities Short title. (Amendment) (No. 2) Ordinance, 1956.

2. Section 66 of the Dutiable Commodities Ordinance is amended by—

(a) the deletion in subsection (1) of the words "on a second conviction" appearing therein;

(b) the repeal of subsection (2) and substitution therefor of the following new subsection—

"(2) In the case of any conviction under this section the magistrate may order that any liquor to which the conviction relates and any similar liquor, whether the

Amendment of section 66. (Cap. 109).

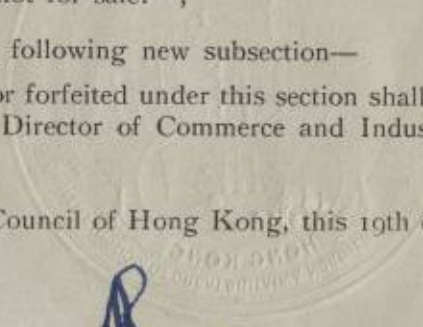
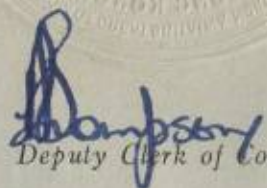
same be proved to have been adulterated or not, which was on the defendant's premises or in his possession or under his control at the time of the commission of the offence, or which has been seized under this Ordinance, shall be forfeited :

Provided that no such liquor shall be forfeited if it is proved to the satisfaction of the magistrate by the defendant or by any person into whose possession such liquor may have come, that the same has not been adulterated or was not for sale. ”;

(c) the insertion of the following new subsection—

“(3) Any liquor forfeited under this section shall be disposed of as the Director of Commerce and Industry directs.”.

Passed the Legislative Council of Hong Kong, this 19th day of December, 1956.



Deputy Clerk of Councils.

(Secretariat 48/3231/47)

PUBLIC RECORDS OFFICE
OF HONG KONG

H.K.R.S. No. 30

28.29