

HONG KONG

No. 1 OF 1975

57433



I assent.

M. S. M. S.

Governor.

9th January, 1975.

An Ordinance to amend the Rating Ordinance.

[10th January, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. (1) This Ordinance may be cited as the Rating (Amendment) Ordinance 1975.

Short title and commencement.

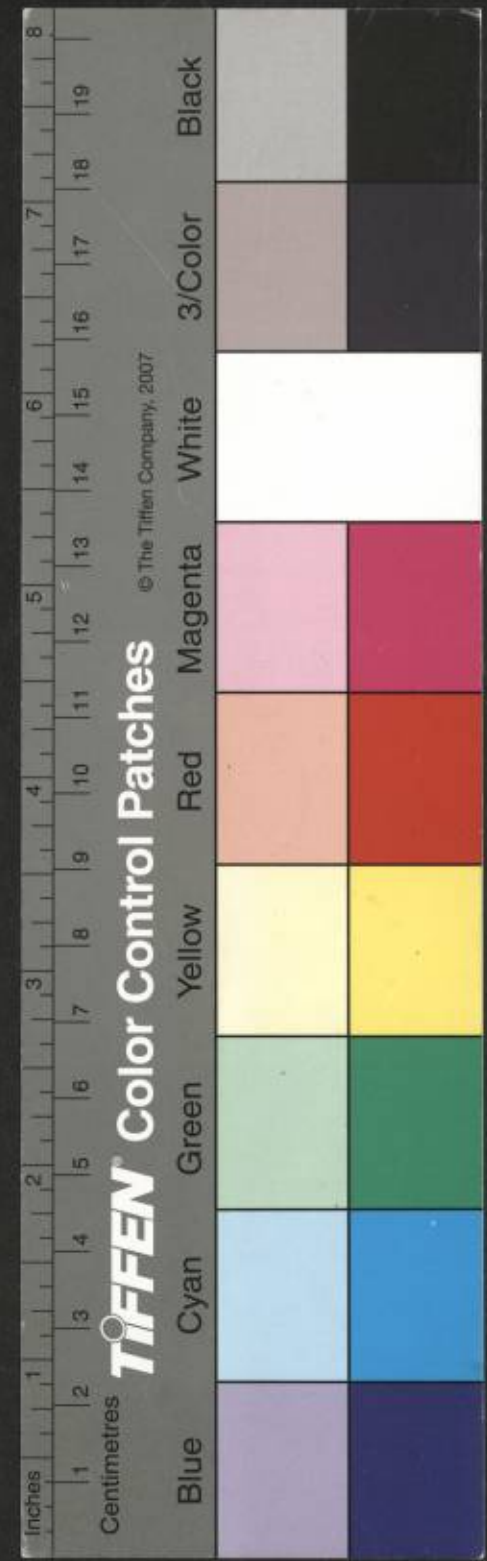
(2) Sections 1, 2, 3, 5, 6 and 7 shall come into operation on the expiration of the day next preceding the day of publication of this Ordinance.

(3) Section 4 shall come into operation on a day to be appointed by the Governor by notice in the *Gazette*.

2. Section 7 of the principal Ordinance is amended by deleting subsection (4) and substituting the following—

Amendment of section 7. (Cap. 116.)

“(4) Where the Commissioner, on the direction of the Governor, has made a valuation of the tenements in a speci-



fied area for the first time, the rateable value of any tenement in that area shall not exceed the value which would have been ascribed thereto if—

- (a) the tenement had been included in a list previously prepared by the Commissioner under section 12; and
- (b) that list had taken effect at the same time as the last list prepared by the Commissioner in respect of any other specified area.

(5) For the purposes of an interim valuation of a tenement or a valuation of every tenement in a specified area for the first time, it shall be assumed that at the time by reference to which that value would have been ascertained—

- (a) the tenement was in the same state as at the time of the valuation and any relevant factors affecting the mode or character of occupation were those subsisting at the last mentioned time; and
- (b) the locality in which the tenement is situated was in the same state, with regard to other premises situated in the locality, the occupation and use of those premises, the transport services and other facilities available in the locality and other matters affecting the amenities of the locality, as at the time of the valuation.”.

Amendment
of section
17.

3. Section 17 of the principal Ordinance is amended by deleting subsection (1) and substituting the following—

“(1) The Commissioner shall, in the case of every tenement included in a list prepared by him under section 12, serve on the owner or occupier thereof notice, in the specified form, of the rateable value of the tenement.”.

Repeal and
replacement
of sections
18, 19 and
20.

4. Sections 18, 19 and 20 of the principal Ordinance are repealed and replaced by the following section—

“Computa-
tion of rates
payable.

18. (1) Subject to this Ordinance, there shall be payable, with effect from the 1st April in each year, on the rateable value of every tenement included in a valuation list in force, general rates and Urban Council rates which shall be computed in respect of the tenements concerned on the basis of such percentage of the rateable value of the tenements as the Legislative Council may by resolution determine.

(2) The percentage of the rateable value of a tenement payable as general rates shall be reduced—

- (a) by one *per cent* in the case of a tenement for which an unfiltered supply of fresh water is available from a Government water-main; or
- (b) by two *per cent* in the case of a tenement for which no supply of fresh water is available from a Government water-main.

(3) For the purposes of subsection (2), a supply of fresh or unfiltered water shall be deemed to be available to a tenement from a Government water-main, even if the tenement is not connected to a Government water-main, if the tenement is situated within 200 yards of a Government water-main which has been constructed for the purpose of supplying fresh water or unfiltered water directly to tenements.”.

5. Section 33 of the principal Ordinance is amended by deleting “court” and substituting the following—

Amendment
of section
33.

“District Court”.

6. Section 36 of the principal Ordinance is amended in subsection (1) by inserting after paragraph (b) the following—

Amendment
of section
36.

“(ba) any cemetery or crematorium within the meaning of section 2 of the Public Health and Urban Services Ordinance;”.

7. Section 40 of the principal Ordinance is amended by deleting subsection (2) and substituting the following—

Amendment
of section
40.

“(2) On receipt of a notice of objection under subsection (1), the Commissioner shall—

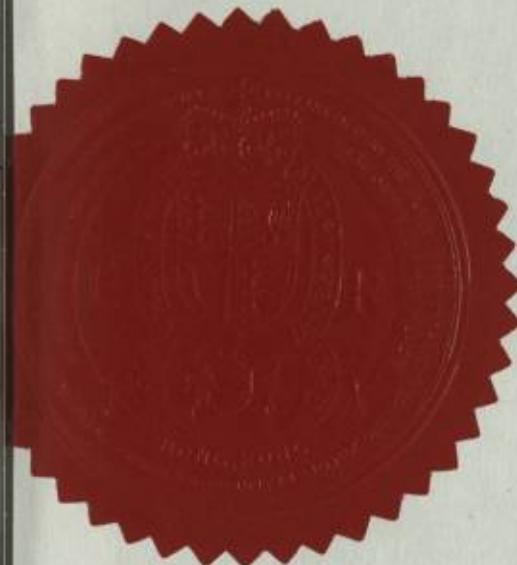
- (a) consider the objection and shall confirm, vary or set aside the correction to the valuation list, or the deletion, or the interim valuation; and
- (b) serve on the person making the objection a notice in the specified form of his decision in respect of the objection.”.

Passed by the Hong Kong Legislative Council this 8th day of January, 1975.

W. W. W. W.
Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

W. W. W. W.
Clerk to the Legislative Council.



I assent.

M. J. M. - Loh.

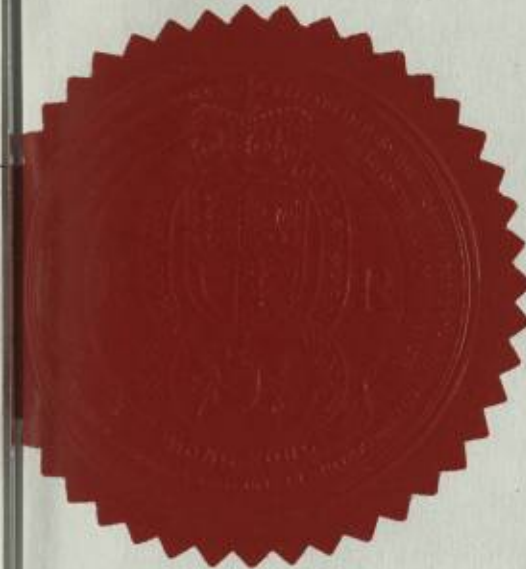
HONG KONG

No. 2 OF 1975

[Signature]
Clerk to the Legislative Council.

*This printed impression has been carefully compared
by me with the bill, and is found by me to be a true and
correctly printed copy of the said bill.*

[Signature]
Clerk to the Legislative Council.



I assent.

[Signature]
Governor.

9th January, 1975.

An Ordinance to amend the Interpretation and General Clauses Ordinance.

[10th January, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Interpretation and Short title. General Clauses (Amendment) Ordinance 1975.

2. Section 10 of the principal Ordinance is repealed and replaced by the following—

"References to pounds sterling.

10. The amount of Hong Kong dollars equivalent to an amount of pounds sterling referred to in any law shall be calculated at the merchant selling rate of the Hong Kong Exchange Banks Association at the close of business on the relevant day."

Repeal and replacement of section 10. (Cap. 1.)

Amendment
of section
30.

3. Section 30 of the principal Ordinance is amended—

- (a) by deleting "force and" and "and shall be as binding"; and
(b) by inserting after "made" the following—
" , and shall be judicially noticed as such".

Repeal and
replacement
of section
80.

4. Section 80 of the principal Ordinance is repealed and replaced by the following new section—

"Copies of
imperial
enact-
ments.

80. A copy of an imperial enactment shall, if it—
(a) is published in the *Gazette* or purports to be printed by the Government Printer; or
(b) is contained in any printed collection purporting to be published or printed by authority,

be deemed, until the contrary is proved, to be an authentic copy of the imperial enactment as at the date of such publication or printing."

Repeal and
replacement
of section
98.

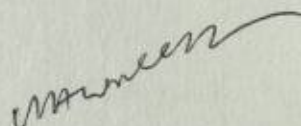
5. Section 98 of the principal Ordinance is repealed and replaced by the following new section—

"Copies of
Ordin-
ances, etc.
in *Gazette*

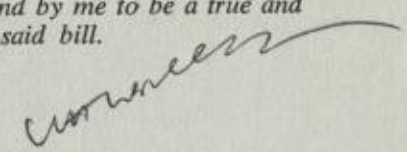
98. (1) A copy of an Ordinance shall, if published in the *Gazette* or purporting to be printed by the Government Printer, be deemed to be an authentic copy of that Ordinance as at the date of such publication or printing.

(2) A copy of any other instrument shall, if published in the *Gazette* or purporting to be printed by the Government Printer, on its production be admitted as *prima facie* evidence thereof in all courts and for all purposes whatsoever without any further proof."

Passed by the Hong Kong Legislative Council this 8th day of January, 1975.


Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.


Clerk to the Legislative Council.

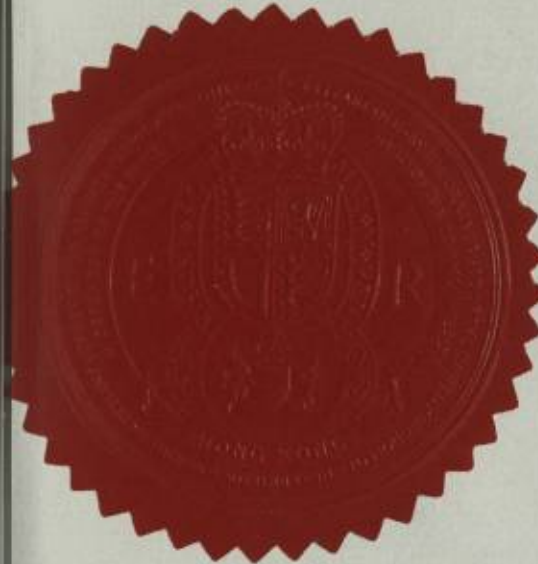


I assent.

M. N. Lohr.

HONG KONG

No. 3 OF 1975



I assent.

M. N. Leung
Governor.

9th January, 1975.

An Ordinance to amend the Marriage Ordinance.

[10th January, 1975]

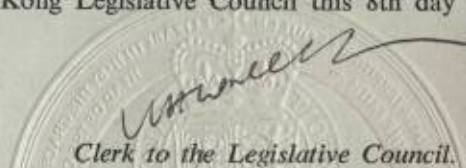
Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Marriage (Amendment) Ordinance 1975. Short title.
2. Section 9 of the principal Ordinance is amended by— Amendment of section 9. (Cap. 181.)
 - (a) being renumbered as subsection (1) thereof; and
 - (b) inserting the following new subsection—

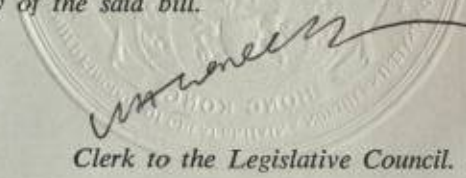
“(2) Where the Registrar is satisfied that the parties intend to contract the marriage before him, he may, in lieu of issuing a certificate under subsection (1), endorse on such notice a statement to the effect that the issue of the certificate has not

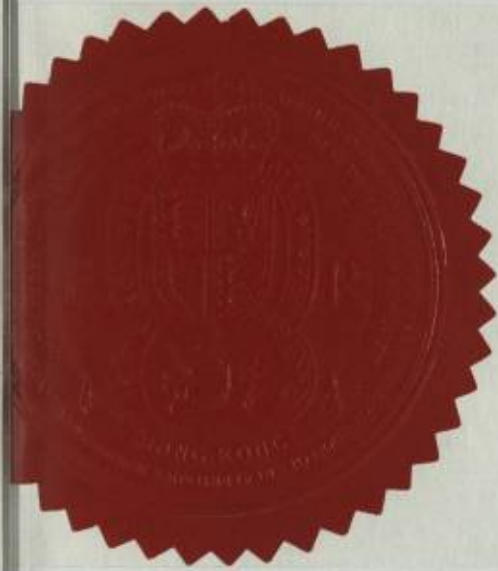
been forbidden by any person authorized by law to do so; and such endorsement shall, in relation to the celebration of the marriage by the Registrar, take effect as if a certificate had been issued.”.

Passed by the Hong Kong Legislative Council this 8th day of January, 1975.


W. W. ...
Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

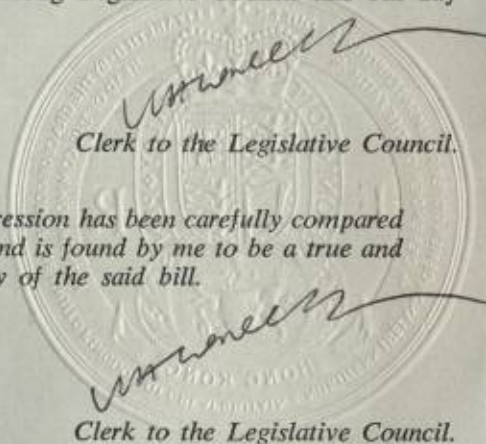

W. W. ...
Clerk to the Legislative Council.



I assent.

Mr. ...

Passed by the Hong Kong Legislative Council this 8th day of January, 1975.


[Signature]
Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

[Signature]
Clerk to the Legislative Council.

HONG KONG

No. 4 OF 1975



I assent.

[Signature]
Governor.

9th January, 1975.

An Ordinance to amend the Fixed Penalty (Traffic Contraventions) Ordinance.

[]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Fixed Penalty (Traffic Contraventions) (Amendment) Ordinance 1975 and shall come into operation on a day to be appointed by the Governor by notice in the *Gazette*. Short title and commencement.
2. Section 2 of the principal Ordinance is amended— Amendment of section 2. (Cap. 237.)
- (a) by deleting the definition of "crossing" and "uncontrolled crossing";
 - (b) in the definition of "traffic warden", by deleting the full stop at the end thereof and substituting a semicolon; and

(c) by inserting after the definition of "traffic warden" the following new definition—

"zebra crossing", "zebra controlled area" and "uncontrolled zebra crossing" have the meanings assigned to them by the Road Traffic (Road Crossing) Regulations."

(Cap. 220,
sub. leg.)

Amendment
of section 5.

3. Section 5 of the principal Ordinance is amended by inserting before "crossing" the following—

"zebra".

Repeal and
replacement
of section 6.

4. Section 6 of the principal Ordinance is repealed and replaced by the following—

"No motor
vehicle to
stop in
a zebra
controlled
area.

6. (1) Subject to subsections (2) and (3), the driver of a motor vehicle shall not cause the motor vehicle or any part thereof to stop in a zebra controlled area.

(2) Nothing in subsection (1) shall prevent a motor vehicle from stopping in any length of road on any side thereof—

(a) if the driver has stopped for the purpose of complying with regulation 4 or regulation 6A(1)(b) of the Road Traffic (Road Crossing) Regulations;

(b) if the driver is prevented from proceeding by circumstances beyond his control or it is necessary for him to stop in order to avoid an accident; or

(c) for so long as may be necessary to enable the motor vehicle, if it cannot be used for such purpose without stopping in that length of road, to be used—

(i) for fire service, ambulance or police purposes;

(ii) in connexion with any building operation, demolition or excavation;

(iii) for the removal of any obstruction to traffic;

(iv) for the maintenance, improvement or reconstruction of that length of road; or

(Cap. 220,
sub. leg.)

(v) for the laying, erection, alteration, repair or cleaning in or near to that length of road of any traffic sign or sewer or of any main, pipe or apparatus for the supply of gas, water or electricity, or of any tramway, telegraph or telephone wires, cables, posts or supports.

(3) Nothing in subsection (1) shall prevent a motor vehicle from stopping in a zebra controlled area—

(a) if the motor vehicle is stopped for the purpose of making a left or right turn;

(b) if, in the case of a public omnibus being used to provide services under the Public Transport Services (Hong Kong Island) Ordinance or Public Transport Services (Kowloon and New Territories) Ordinance, the public omnibus is waiting to enter a bus stop situated outside the zebra controlled area."

(Cap. 317.)

(Cap. 318.)

5. The Schedule to the Fixed Penalty (Traffic Contraventions) Regulations is amended in Form 1 by deleting items 2 and 3 in the List of Contraventions and substituting the following—

"2. Stopped within the limits of a zebra crossing (section 5).

3. Stopped in a zebra controlled area (section 6)."

Amendment
of Fixed
Penalty
(Traffic
Contraven-
tions)
Regulations.
(Cap. 237,
sub. leg.)

6. Section 6 of the principal Ordinance shall continue in force, as if section 4 of this Ordinance had not come into operation, in relation to any zebra crossing (which expression shall for the purposes of this section have the meaning assigned to it by the Road Traffic (Road Crossing) Regulations) until a zebra controlled area is delineated in respect of that crossing under the said Road Traffic (Road Crossing) Regulations.

Saving.

Passed by the Hong Kong Legislative Council this 8th day of January, 1975.

W. W. W. W.
Clerk to the Legislative Council.

*This printed impression has been carefully compared
by me with the bill, and is found by me to be a true and
correctly printed copy of the said bill.*

W. H. ...

Clerk to the Legislative Council.

NO. 5 OF 1913



I assent.

Mr. ...

correctly printed copy of the said bill.

W. W. M. Lee
Clerk to the Legislative Council.

HONG KONG

No. 5 OF 1975



I assent.

M. S. Lehman
Governor.

9th January, 1975.

An Ordinance to amend the Landlord and Tenant (Consolidation) Ordinance.

[10th January, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Landlord and Tenant Short title.
(Consolidation) (Amendment) Ordinance 1975.

2. Section 58(1) of the principal Ordinance is amended by deleting “, on receipt of the representations of the tenant under section 57(5) or after one month from the receipt of the application whichever is the sooner, shall” and substituting the following—

Amendment
of section
58.
(Cap. 7.)

“shall, on the expiration of twenty one days from the receipt of the application”.

Amendment
of section
59.

3. Section 59(7) of the principal Ordinance is amended by deleting "and make such other order as it thinks proper" and substituting the following—

"and, notwithstanding section 61, shall, where appropriate, determine the date from which any increase in rent shall take effect, and may make such other order as it thinks proper".

Amendment
of section
60.

4. Section 60(3) of the principal Ordinance is amended by deleting "and may make such other order as it thinks proper" and substituting the following—

"and, notwithstanding section 61, shall, where appropriate, determine the date from which any increase in rent shall take effect, and may make such other order as it thinks proper".

Amendment
of section
61.

5. Section 61(1) of the principal Ordinance is amended by deleting "or 59(8), or determined by the court under section 60,".

Amendment
of section
66.

6. Section 66 of the principal Ordinance is amended by deleting subsection (1) and substituting the following—

"(1) Where the whole or any part of any premises has been sublet whether before or after the 15th December 1973, the tenant of the premises shall, within fourteen days of being so required by his landlord, supply his landlord with a statement in writing of the subletting showing—

- (a) the name of the sub-tenant;
- (b) the part of the premises occupied by the sub-tenant;
- (c) the rent payable by the sub-tenant; and
- (d) the date of first occupation by the sub-tenant."

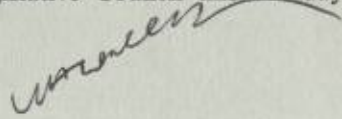
Amendment
of section
121.

7. Section 121 of the principal Ordinance is amended in subsection (2)—

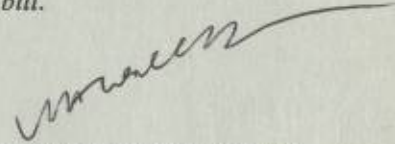
- (a) by deleting the full stop at the end of paragraph (h) and substituting the following—
"; and"; and
- (b) by inserting after paragraph (h) the following—
"(i) a tenancy, where the agreement has been ratified by the Commissioner of Rating and

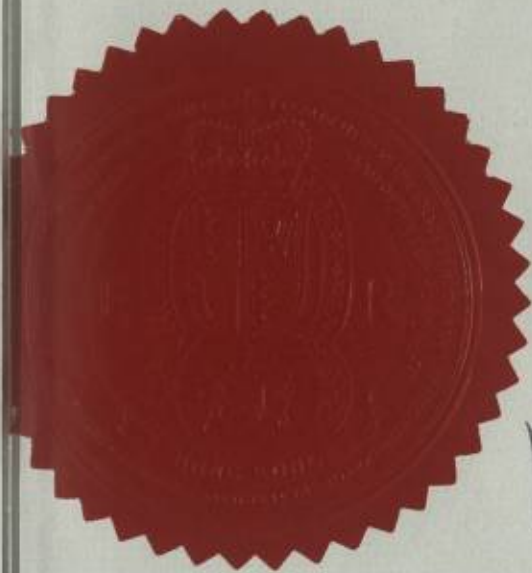
Valuation under section 50(7) on or after the commencement of the Landlord and Tenant (Consolidation) (Amendment) Ordinance 1975."

Passed by the Hong Kong Legislative Council this 8th day of January, 1975.


Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.


Clerk to the Legislative Council.



I assent.

M. N. Lohr.

HONG KONG

No. 6 OF 1975



I assent.

Governor.

9th January, 1975.

An Ordinance to amend the Girl Guides Association (Hong Kong Branch) Ordinance.

[10th January, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Girl Guides Association (Hong Kong Branch) (Amendment) Ordinance 1975. Short title.

2. Section 9 of the principal Ordinance is amended—

(a) in subsection (1) by deleting “The colony commissioner, the deputy colony commissioner, the assistant colony commissioners, the colony secretary, and the colony treasurer” and substituting the following—

Amendment
of section 9.
(Cap. 1020.)

“The commissioner for Hong Kong, the deputy commissioners for Hong Kong, the assistant commissioners for Hong Kong, the honorary secretary

for Hong Kong and the honorary treasurer for Hong Kong"; and

- (b) in subsection (2) by deleting "colony commissioner" "deputy colony commissioner" "assistant colony commissioner" "colony secretary" and "colony treasurer" wherever they occur and substituting respectively therefor the following—

"commissioner for Hong Kong";
 "deputy commissioner for Hong Kong";
 "assistant commissioner for Hong Kong";
 "honorary secretary for Hong Kong";
 "honorary treasurer for Hong Kong".

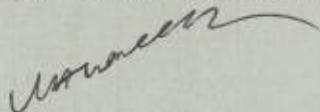
Amendment
of section
11.

3. Section 11 of the principal Ordinance is repealed and replaced by the following—

"Execution
of
documents.

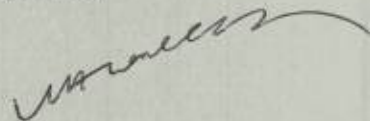
11. All deeds and other instruments requiring the seal of the corporation shall be sealed in the presence of, and shall be signed by, the commissioner for Hong Kong and either a deputy or an assistant commissioner for Hong Kong."

Passed by the Hong Kong Legislative Council this 8th day of January, 1975.



Clerk to the Legislative Council.

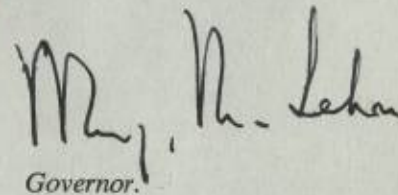
This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.



Clerk to the Legislative Council.



I assent.



Governor.

23rd January, 1975.

HONG KONG

No. 7 OF 1975

“deputy colony commissioner” “assistant colony commissioner” “colony secretary” and “colony treasurer” wherever they occur and substituting respectively therefor the following—

- ““commissioner for Hong Kong””;
- “deputy commissioner for Hong Kong”;
- “assistant commissioner for Hong Kong”;
- “honorary secretary for Hong Kong”;
- “honorary treasurer for Hong Kong”.”.

Amendment
of section
11.

3. Section 11 of the principal Ordinance is repealed and replaced by the following—

“Execution
of
documents.

11. All deeds and other instruments requiring the seal of the corporation shall be sealed in the presence of, and shall be signed by, the commissioner for Hong Kong and either a deputy or an assistant commissioner for Hong Kong.”.



I assent.

M. N. Lehan
Governor.

23rd January, 1975.

An Ordinance to amend the Inland Revenue Ordinance.

[24th January, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. (1) This Ordinance may be cited as the Inland Revenue (Amendment) Ordinance 1975.

Short title
and com-
mencement.

(2) Section 29 shall be deemed to have come into operation on the 1st April 1974 and shall apply to assessments for the year of assessment commencing on the 1st April 1974 and to subsequent years of assessment.

(3) Sections 3, 4, 5, 6, 7, 8, 9, 10, 20, 21, 22, 25, 26, 27, 30, 31, 32, 33, 40, 41, 43 and 44 shall come into operation on the 1st April 1975 and shall apply to assessments for the year of assessment commencing on the 1st April 1975 and to subsequent years of assessment.

2. Section 2(1) of the principal Ordinance is amended—

Amendment
of section 2.
(Cap. 112.)

(a) by deleting the definition of “authorized representative” and substituting the following—

“authorized representative” means a person authorized in writing by any other person to act on his behalf for the purposes of this Ordinance;” and

(b) in the definition of “tax” by inserting, after “Part XA”, the following—

“and provisional profits tax charged under Part XB”.

Amendment of section 9.

3. Section 9(2) of the principal Ordinance is amended by deleting “the outgoings and expenses referred to in section 12(1)(b) the allowances referred to in section 12(1)(c)” and substituting the following—

“the outgoings, expenses and allowances provided for in section 12(1)(a) and (b) to the extent to which they are incurred during the period for which the place of residence is provided”.

Repeal and replacement of sections 12 and 12A.

4. Sections 12 and 12A of the principal Ordinance are repealed and replaced by the following—

“Adjustments to assessable income.

12. (1) In ascertaining the net chargeable income in respect of which a person is chargeable to tax under this Part for any year of assessment, there shall be deducted from the assessable income of that person—

- (a) all outgoings and expenses, other than expenses of a domestic or private nature and capital expenditure, wholly, exclusively and necessarily incurred in the production of the assessable income;
- (b) allowances calculated in accordance with Part VI in respect of capital expenditure on machinery or plant the use of which is essential to the production of the assessable income; and
- (c) subject to subsection (4), the aggregate of approved charitable donations which are made during the year of assessment by that person or his wife, not being a wife living apart from her husband, if such aggregate amount is not less than one hundred dollars.

(2) Where any machinery or plant is not used wholly and exclusively in the production of assessable

income, the amount of the allowances provided for in subsection (1)(b) shall be reduced in the proportion considered by the assessor to be fair and reasonable.

(3) Every person who claims a deduction by virtue of subsection (1)(c) shall make his claim on the form specified by the Board of Inland Revenue and the deduction shall be permitted only if the claim contains such particulars and is supported by such proof as the Commissioner may require.

(4) A person shall not be entitled under subsection (1)(c) to deduct for any year of assessment—

- (a) any sum which is allowable as a deduction under section 16, 16B, 16C or 16D;
- (b) a sum in excess of ten *per cent* of such balance of that person's assessable income after deducting from his assessable income the outgoings, expenses and allowances provided for under subsection (1)(a) and (b).

(5) The amount of assessable income for any year of assessment of a person chargeable to tax under this Part shall be increased by the amount of any balancing charge directed to be made under Part VI on that person in respect of the machinery or plant used in the production of the assessable income.

Treatment of losses.

12A. (1) Where in any year of assessment the aggregate of the outgoings, expenses and allowances deductible under section 12(1)(a) and (b) from the assessable income of a person exceeds the amount of his assessable income, the amount of the excess shall be carried forward and set off against his assessable income in subsequent years of assessment.

(2) The aggregate amount set off against a person's assessable income in subsequent years of assessment shall not exceed the amount of any excess under subsection (1).

(3) A set off by a person under this section shall first be made against his assessable income for the year of assessment next succeeding the year of assessment in respect of which the excess occurred and, so far as it cannot be so made, against his assessable income for the next year of assessment and so on until the excess has been completely set off.”.

Addition
of new
section 12B.

5. The principal Ordinance is amended by adding, after section 12A, the following new section—

"Ascertain-
ment of net
chargeable
income.

12B. The net chargeable income for any year of assessment of a person chargeable to tax under this Part shall be such amount as is arrived at after first giving effect to sections 12 and 12A in relation to his assessable income for the relevant year of assessment and then deducting the allowances provided for under section 42B."

Amendment
of section
13.

6. Section 13 of the principal Ordinance is amended in paragraph (b) of the proviso by deleting "section 12(1)(b) and (c) and any allowance under section 42B(1)(e)" and substituting the following—

"section 12(1) and any excess set off under section 12A".

Amendment
of section
15.

7. Section 15(1) of the principal Ordinance is amended by deleting paragraph (e).

Repeal of
section
15A.

8. Section 15A of the principal Ordinance is repealed.

Amendment
of section
16.

9. Section 16 of the principal Ordinance is amended—

- (a) in subsection (1) by deleting paragraph (c); and
- (b) by deleting subsection (2).

Addition of
new section
16D.

10. The principal Ordinance is amended by adding, after section 16C, the following new section—

"Approved
charitable
donations.

16D. (1) Subject to subsection (2), a person chargeable to tax under this Part may deduct the aggregate of approved charitable donations made by that person in the basis period for a year of assessment, if such aggregate is not less than one hundred dollars, from what would otherwise have been the assessable profits of such person for that year of assessment.

(2) A person shall not be entitled under subsection (1) to deduct for any year of assessment—

- (a) any sum which is allowable as a deduction under paragraph (c) of subsection (1) of section 12 or section 16, 16B, or 16C;
- (b) a sum in excess of ten *per cent* of such balance of that person's assessable profits after making any adjustment for the allowances and charges provided under Part VI."

11. Section 18 of the principal Ordinance is amended—

Amendment
of section
18.

(a) in subsection (3) by deleting "Where a person commences" and substituting the following—

"Subject to section 18C, where a person commences";

(b) in the proviso to subsection (4) by inserting, after "respectively", the following—

" , but where the commencement is in the year of assessment commencing on the 1st April 1973, such claim for recomputation shall relate only to the year of assessment commencing on the 1st April 1974"; and

(c) by deleting subsection (7) and substituting the following—

"(7) This section shall apply to the years of assessment up to and including the year of assessment commencing on the 1st April 1974."

12. The principal Ordinance is amended by adding, after section 18, the following new sections—

Addition
of new
sections
18A, 18B,
18C, 18D,
18E and
18F.

"Assessable
profits for
the year of
assessment
1974/5.

18A. (1) Where the assessable profits for the year of assessment commencing on the 1st April 1974 from any trade, profession or business fall to be computed under section 18(1) but the actual profits from that source for that year of assessment exceed those assessable profits as so computed, then, notwithstanding section 18, the assessable profits for the year of assessment commencing on the 1st April 1974 shall be computed on the basis of those actual profits.

(2) Where the assessable profits for the year of assessment commencing on the 1st April 1974 from any trade, profession or business fall to be computed under section 18(2) on the amount of profits from that source for the year ending on a day other than the 31st March in the year preceding that year of assessment but the actual profits from that source—

- (a) for the year ending on the corresponding day in the year of assessment; or
- (b) if the accounts for that trade, profession or business were made up to more than one day in the year of assessment, for the year ending on such of those days as the Commissioner may direct,

exceed those assessable profits as so computed, then, notwithstanding section 18, the assessable profits for the year of assessment commencing on the 1st April 1974 shall be computed on the basis of those actual profits.

(3) Where the assessable profits for the year of assessment commencing on the 1st April 1974 from any trade, profession or business fall to be computed under section 18(4) but the lesser of the actual profits from that source for—

- (a) the year ending on the day in that year of assessment to which the accounts of that trade, profession or business were made up; or
- (b) that year of assessment,

exceed those assessable profits as so computed, then notwithstanding section 18, the assessable profits for the year of assessment commencing on the 1st April 1974 shall be computed on the basis of those actual profits.

(4) For the purposes of applying this section there shall be disregarded any loss brought forward to the year of assessment commencing on the 1st April 1974 under section 19(2).

18B. (1) Subject to subsection (2) and to sections 18C, 18D and 18E, the assessable profits for any year of assessment commencing on or after the 1st April 1975 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 of assessment.

(2) Subject to sections 18C, 18D and 18E, where the Commissioner is satisfied that the accounts of a trade, profession or business carried on in the Colony are made up to some day other than the 31st March, he may direct that the assessable profits from that source for any year of assessment be computed on the full amount of profits therefrom arising in or derived from the Colony during the year ending on that day in the year of assessment.

Basis for computing assessable profit for years of assessment commencing 1st April 1975.

Commencement of source of profits in years of assessment commencing on or after 1st April 1974.

18C. (1) Subject to subsection (2) where a person commences to carry on a trade, profession or business in the Colony within any year of assessment commencing on or after the 1st April 1974 and the Commissioner is satisfied that the first accounts of such trade, profession or business after its commencement are made up to some day other than the 31st March, the assessable profits from that source for that year of assessment shall—

- (a) if the first accounts are made up to a day within that year of assessment, be computed on the full amount of the profits from that source arising in or derived from the Colony during the period beginning on the day of commencement and ending on the day to which the accounts are made up; or
- (b) if the first accounts are for a period in excess of a year and are made up to a day within a year of assessment following that in which the commencement occurred, be computed on such basis as the Commissioner thinks fit.

(2) Where the first accounts of a trade, profession or business commenced in any year of assessment commencing on or after the 1st April 1974 are for a period of one year or less and are made up to a day within the year of assessment following that in which the commencement occurred, there shall be deemed to be no assessable profits for the year of assessment in which the commencement occurred.

Cessation of source of profits in years of assessment commencing on 1st April 1975.

18D. (1) Save as provided in this section, where, in any year of assessment commencing on or after the 1st April 1975, 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 day following the end of the basis period for the year preceding the year of assessment and ending on the date of cessation.

(2) Where in any year of assessment commencing on or after the 1st April 1975 a person ceases to

carry on a trade, profession or business in the Colony which was commenced by him in the Colony before the 1st April 1974, 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 April in that year and ending on the date of cessation:

Provided that where a person ceases to carry on such trade, profession or business in the Colony other than by reason of the death of an individual, not being a wife to whom section 15B applies, previously carrying on a trade, profession or business as the sole proprietor thereof, and the trade, profession or business, or any part thereof, is transferred to or carried on by any other person as his trade, profession or business, this subsection shall not apply, but the cessation shall, subject to subsection (3), be deemed to be a cessation for the purposes of subsection (1).

(3) Where in the year of assessment commencing on the 1st April 1975 a person ceases to carry on a trade, profession or business in the Colony which was commenced by him in the Colony before the 1st April 1974 and—

- (a) subsection (2) does not apply by virtue of the proviso thereto; and
- (b) the assessable profits for the year of assessment commencing on the 1st April 1974 have not been computed under section 18A(1) or (2); and
- (c) the basis period for the year of assessment commencing on the 1st April 1974 ended within the year of assessment commencing on the 1st April 1973,

then, the assessable profits for the year of assessment commencing on the 1st April 1975 shall be computed on the amount of the profits arising in or derived from the Colony during the period beginning one year after the end of the basis period for the year of assessment commencing on the 1st April 1974 and ending on the date of cessation.

(4) Notwithstanding anything in this Ordinance to the contrary, where, in the year of assessment com-

mencing on the 1st April 1975, a person ceases to carry on a trade, profession or business in the Colony which was commenced by him in the Colony in the year of assessment commencing on the 1st April 1973—

- (a) the assessable profits for the year of assessment commencing on the 1st April 1974 shall be recomputed on the basis of the actual profits arising in or derived from the Colony during such year; and
- (b) the assessable profits for the year of assessment commencing on the 1st April 1975 shall be computed on the amount of the profits therefrom arising in or derived from the Colony during the period beginning on the 1st April 1975 and ending on the date of cessation.

(5) Where a person who commenced to carry on a trade, profession or business in the Colony in a year of assessment commencing on or after the 1st April 1975—

- (a) ceases to carry on such trade, profession or business in the year of assessment following that in which such commencement occurred; and
- (b) by virtue of section 18C(2), there has been deemed to be no assessable profits for the year of assessment in which the commencement occurred,

the assessable profits for the year of assessment in which the cessation occurs shall be recomputed on the basis of the actual profits arising in or derived from the Colony from the date of the commencement to the date of cessation.

(6) Notwithstanding section 70, where a person ceases to carry on a trade, profession or business in the circumstances described in subsection (4), a claim made by that person for an adjustment of any assessment in accordance with that subsection shall be entertained if it is made in writing within two years after the end of the year of assessment commencing on the 1st April 1975.

(7) A claim made under subsection (6) shall be regarded as an objection to an assessment under section 64 for the purposes of Part XI.

Change of accounting date and apportionments.

18E. (1) Where the assessable profits of a person from any trade, profession or business carried on in the Colony have been computed by reference to an account made up to a certain day in any year of assessment and either—

- (a) that person fails to make up an account to the corresponding day in the following year of assessment; or
- (b) that person makes up accounts to more than one day in the following year of assessment,

then—

- (i) the assessable profits from that source for the year of assessment in which the circumstances described in either paragraph (a) or (b) prevail shall be computed on such basis as the Commissioner thinks fit; and
- (ii) the assessable profits for the year preceding that year of assessment shall be recomputed on such basis as the Commissioner thinks fit.

(2) For the purposes of subsection (1)—

- (a) where the accounts of any trade, profession or business are made up to the end of the Lunar year, the Commissioner may accept those accounts as being made up to a corresponding day in each year of assessment; and
- (b) in the case of a trade, profession or business which was commenced on or after the 1st April 1974, the Commissioner may, if he considers it necessary, make a computation under subsection (1) in respect of a basis period which exceeds twelve months.

(3) For the purposes of this Part, where in the case of a 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 or 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 division and apportionment or aggregation, and any such apportionment 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.

Adjustment of assessable profits.

18F. (1) The amount of assessable profits for any year of assessment of a person chargeable to tax under this Part shall be increased by the amount of any balancing charge directed to be made on that person under Part VI and decreased by the allowances made to that person under Part VI for that year of assessment to the extent to which the relevant assets are used in the production of the assessable profits.

(2) Where in any year of assessment the amount of the allowances made under Part VI to any person chargeable to tax under this Part exceeds the total amount of that person's assessable profits, as increased by any balancing charge, the amount of such excess shall, for the purposes of section 19C, be deemed to be a loss of that person for that year of assessment.

(3) This section shall apply to the year of assessment commencing on the 1st April 1975 and to subsequent years of assessment.”.

13. Section 19 of the principal Ordinance is amended—

Amendment of section 19.

(a) in subsection (1) by inserting, after “any year of assessment”, the following—

“up to and including the year of assessment commencing on the 1st April 1974”; and

(b) by deleting subsection (2) and substituting the following—

“(2) Where the amount of loss which may set off under subsection (1) is such that it cannot be wholly set off against the assessable profits of a person chargeable to tax under this Part for the year of assessment in which the loss occurred, the amount not so set off shall be carried forward and shall be set off against what would otherwise have been assessable profits of that person for the future years of assessment in succession:

Provided that—

- (a) 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; and
- (b) where a loss is set off under this subsection in respect of the year of assessment commencing on the 1st April 1975 or any subsequent year of assessment, that loss shall be set off before the set off of any loss under section 19C.”.

Amendment
of section
19A.

14. Section 19A of the principal Ordinance is amended by inserting, after subsection (2), the following new subsections—

“(3) Where a person commences to carry on a trade, profession or business in the Colony within the year of assessment commencing on the 1st April 1974, any loss incurred by that person in that year of assessment shall be computed by reference to such person’s accounts for a similar period as that person’s assessable profits would have been computed under section 18C.

(4) Subsections (1) and (2) shall apply to the years of assessment up to and including the year of assessment commencing on the 1st April 1974.”.

Amendment
of section
19B.

15. Section 19B of the principal Ordinance is amended by inserting, after subsection (2), the following new subsection—

“(3) This section shall apply to the year of assessment up to and including the year of assessment commencing on the 1st April 1974.”.

Addition
of new
sections
19C, 19D
and 19E.

16. The principal Ordinance is amended by adding, after section 19B, the following new sections—

“Treatment
of losses
after 1st
April 1975.

19C. (1) Where in any year of assessment an individual—

- (a) sustains a loss in any trade, profession or business carried on by him; and
- (b) does not elect for personal assessment under section 41 or is not deemed to have elected to be personally assessed for that year of assessment,

the amount of that loss shall be carried forward and set off against the amount of his assessable profits from that trade, profession or business for subsequent years of assessment.

(2) Where in any year of assessment an individual—

- (a) incurs a share of a loss of a partnership in any trade, profession or business carried on by that partnership; and
- (b) does not elect for personal assessment under section 41 or is not deemed to have elected to be personally assessed for that year of assessment,

the amount of that share of the loss shall be carried forward and set off against the amount of his share of assessable profits of the partnership from that trade, profession or business for subsequent years of assessment.

(3) Where in any year of assessment an individual has sustained a loss or has incurred a share of a loss of a partnership and is personally assessed under Part VII, the amount of his loss or his share of the loss of the partnership shall be dealt with in accordance with that Part.

(4) Where in any year of assessment a corporation or a person, who is not an individual, a partnership or a corporation, carrying on a trade, profession or business sustains a loss in that trade, profession or business, the amount of that loss shall be set off against the assessable profits of the corporation or person (including its share of the assessable profits of a partnership in which it is a partner) for that year of assessment and to the extent not so set off, shall be carried forward and set off against the corporation’s or the person’s assessable profits and its share of assessable profits of such a partnership for subsequent years of assessment.

(5) Where—

- (a) a trade, profession or business is carried on in the Colony by persons in partnership and any one of those persons is a corporation or is a person who is not an individual, a partnership or a corporation; and

- (b) in any year of assessment a loss is incurred in that trade, profession or business,

then the corporation's or the person's share of that loss shall be set off against the assessable profits of the corporation or the person for the year of assessment in which the loss was incurred and to the extent not so set off, be carried forward and, for subsequent years of assessment, be set off first against the corporation's or the person's share of the assessable profits of such partnership and, to the extent not so set off, then against the assessable profits of the corporation or the person.

- (6) For the purposes of this section—

- (a) the amount of any loss 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;
- (b) the amount of any loss carried forward to any year of assessment to be set off against the assessable profits for that year shall not be set off more than once in that year of assessment;
- (c) the total amount set off against assessable profits shall not exceed the amount of the loss;
- (d) the amount of any loss to be set off under this section shall be the loss attributable to activities in the Colony.

(7) In this section "partnership" means a partnership other than a partnership consisting at any time in a year of assessment of more than twenty partners.

(8) This section shall apply to the year of assessment commencing on the 1st April 1975 and to subsequent years of assessment.

Computation of losses after 1st April 1975.

19D. (1) For the purposes of section 19C, the amount of loss incurred by a person chargeable to tax under this Part for any year of assessment shall be computed in like manner and for such basis period as

the assessable profits for that year of assessment would have been computed.

(2) This section shall apply to the year of assessment commencing on the 1st April 1975 and to subsequent years of assessment.

Adjustment of losses.

19E. (1) For the purposes of section 19D, the amount of loss for any year of assessment of any person chargeable to tax under this Part shall be increased by the allowances made to that person under Part VI for that year of assessment to the extent to which the relevant assets are used in the production of the losses and decreased by the amount of any balancing charge directed to be made on that person under Part VI.

(2) Where in any year of assessment the amount of the balancing charge made under Part VI to a person chargeable to tax under this Part exceeds the total amount of that person's losses, as increased by any allowances, the amount of such excess shall be deemed to be assessable profits of that person for that year of assessment.

(3) This section shall apply to the year of assessment commencing on the 1st April 1975 and to subsequent years of assessment."

17. Section 21 of the principal Ordinance is amended by deleting "profits" wherever it occurs and substituting in each place the following—

"assessable profits".

Amendment of section 21.

18. Section 21A of the principal Ordinance is amended by deleting "profits" and substituting the following—

"assessable profits".

Amendment of section 21A.

19. Section 22 of the principal Ordinance is amended—

- (a) in subsection (3) by deleting "in accordance with section 18"; and

Amendment of section 22.

- (b) in the proviso to subsection (3) by inserting—

(i) after "business" in the first place where it occurs, the following—

"which was commenced before the 1st April 1975"; and

(ii) after "year of assessment", the following—

"up to and including the year commencing on the 1st April 1974".

Addition of new section 22A.

20. The principal Ordinance is amended by adding, after section 22, the following new section—

"Ascertainment of share of partnership profits or losses.

22A. (1) In order to ascertain the share of a partner of the assessable profits or losses of a partnership, such assessable profits or losses for the relevant year of assessment shall be apportioned amongst the persons who were partners during the basis period in the ratio in which the profits or losses of the basis period for that year of assessment were divided; and the profits or losses as so apportioned shall constitute the shares of the assessable profits and losses of the individual partners for that year of assessment.

(2) For the purposes of subsection (1), there shall be excluded from the assessable profits of a partnership any loss brought forward under section 19C.

(3) In this section "partnership" means a partnership other than a partnership consisting at any time in the relevant year of assessment of more than twenty partners."

Amendment of section 23.

21. Section 23 of the principal Ordinance is amended in subsection (4)(b)—

(a) by inserting, after sub-paragraph (v) and before "and by deducting therefrom", the following new sub-paragraph—

"(va) the amount of a balancing charge directed to be made under Part VI;"

(b) by deleting the full stop at the end of sub-paragraph (ix) and substituting a semicolon; and

(c) by inserting, after sub-paragraph (ix), the following—

"(x) the allowances provided by Part VI to the extent to which the relevant assets are used in the production of the adjusted surplus."

22. Section 23A(1) of the principal Ordinance is amended—

Amendment of section 23A.

(a) by inserting, after "Colony" at the second place where it occurs, the following—

"and the amount of any balancing charge directed to be made under Part VI"; and

(b) by inserting, after "Colony" at the third place where it occurs, the following—

"and the allowances provided under Part VI to the extent to which the relevant assets are used in the production of such profits".

23. Section 23B(2) of the principal Ordinance is amended by deleting the proviso in the definition of "total profits" and substituting the following—

Amendment of section 23B.

"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 in respect of which a person is chargeable to tax, 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 in respect of which a person is chargeable to tax."

24. Section 23C(5) of the principal Ordinance is amended by deleting the proviso in the definition of "total profits" and substituting the following—

Amendment of section 23C.

"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 in respect of which a person is chargeable to tax, 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 in respect of which a person is chargeable to tax."

25. Section 26(b) of the principal Ordinance is amended by deleting "subject to the provisions of section 15A" and substituting the following—

Amendment of section 26.

"save as otherwise provided".

Addition of
new section
27.

26. The principal Ordinance is amended by adding, after section 26A, the following new section—

"Ascertain-
ment of
members of
partnership.

27. For the purposes of this Part, in calculating the number of partners in a partnership there shall be included every partner in any other partnership which is itself a partner in the first-mentioned partnership."

Addition of
new section
39A.

27. The principal Ordinance is amended by adding, after section 39, the following new section—

"Reduction
of allow-
ances not
to affect
calculation
of sub-
sequent
allowances.

39A. Where, by virtue of section 12(2), section 18F(1) or section 19E(1), the amount of any allowance provided for under this Part is reduced, such reduction shall not affect the calculation of subsequent allowances which shall be computed in the first place as if the full amount of the allowance had been granted and shall then where appropriate be apportioned in relation to the extent to which the relevant assets are or have been used in the production of assessable income or assessable profits."

Addition of
new section
40A.

28. The principal Ordinance is amended by adding, after section 40, the following new section—

"Initial
allowances
in years of
assessment
1974/75 to
1975/76.

40A. (1) Where—

- (a) the assessable profits of a person for the year of assessment commencing on the 1st April 1974 are computed under section 18A; and
- (b) there is an interval between the end of the basis period for the year of assessment ending on the 31st March 1974 and the beginning of the basis period for the year of assessment ending on the 31st March 1975,

then, notwithstanding paragraph (b) of the definition of "basis period" in section 40(1), but subject to subsection (3) the initial allowance on capital expenditure provided under this Part shall be made only on the higher of the capital expenditure incurred in the interval or the second basis period referred to in paragraph (b) of this subsection.

(2) Where—

- (a) the assessable profits of a person for the year of assessment commencing on the 1st

April 1974 have been computed under section 18; and

- (b) there is an interval between the end of the basis period for the year of assessment ending on the 31st March 1975 and the beginning of the basis period for the year of assessment ending on the 31st March 1976,

then, notwithstanding paragraph (b) of the definition of "basis period" in section 40(1), but subject to subsection (3), the initial allowance on capital expenditure provided under this Part shall, in respect of the year of assessment commencing on the 1st April 1975, be made only on the higher of the capital expenditure incurred in the interval or in the second basis period referred to in paragraph (b) of this subsection.

(3) Where the amount of capital expenditure incurred in the interval and the second basis period referred to in subsection (1)(b) or in subsection (2)(b) is the same, the initial allowance shall be made only in respect of the capital expenditure incurred in the second basis period."

29. Section 41 of the principal Ordinance is amended by inserting, after subsection (2), the following new subsection— Amendment
of section
41.

"(2A) Where—

- (a) a deceased individual, or his executor on his behalf, elected, or is deemed to have elected, to be personally assessed for the year of assessment in which the deceased died; and
- (b) that individual was a partner in a partnership; and
- (c) that individual had a share of the partnership assessable profits or losses in the year of assessment following that in which he died,

then his executor may claim to have that share of such assessable profits or losses computed in accordance with Part IV included in the deceased's total income for the year of assessment in which he died."

Repeal and
replacement
of section
42.

30. Section 42 of the principal Ordinance is repealed and replaced by the following—

"Calcula-
tion of
total
income.

42. (1) For the purposes of this Part the total income of an individual for any year of assessment shall, subject to subsection (8), be the aggregate of the following amounts—

- (a) the sum which is equivalent to that part of the net amount (after deduction of the allowance for repairs and outgoings) on which any property tax is chargeable on the individual which represents proportionately the part or parts of the land or buildings or land and buildings in respect of which the property tax is chargeable which have been let for any period during the year of assessment, taking into account both the area or areas let and the period or periods of letting;
- (b) the assessable income of the individual for that year of assessment less the outgoings, expenses, allowances and excesses provided for in sections 12 and 12A;
- (c) the assessable profits of the individual for that year of assessment computed in accordance with Part IV; and
- (d) the amount of any interest including that part of any annuity deemed to be interest, charged to interest tax under Part V, received by or credited to the individual during that year of assessment:

Provided that there shall be deducted from that part of the total income arising from paragraphs (a) and (d) the amount of any interest payable on any money borrowed for the purpose of producing that part of the total income where the amount of such interest has not been allowed and deducted under Part IV.

(2) There shall be deducted from the total income of an individual for any year of assessment—

- (a) subject to subsections (3) and (4), the aggregate of approved charitable donations which are made during the year of assessment by the individual or his wife, not being

a wife living apart from her husband, if such aggregate is not less than one hundred dollars; and

- (b) the amount of the individual's loss or share of loss for that year of assessment computed in accordance with Part IV.

(3) An individual shall not be entitled under subsection (2)(a) to deduct for any year of assessment any sum which is allowable as a deduction under section 12(1)(c) or section 16, 16B, 16C or 16D.

(4) The total amount—

- (a) of any sum which is allowable as a deduction under subsection (2)(a); and
- (b) any sum which is allowable as a deduction under section 12(1)(c) or section 16D,

shall not exceed ten *per cent* of the total amount of—

- (i) the total income of the individual for the year of assessment; and
- (ii) any sum which is allowable as a deduction under section 12(1)(c) or section 16D.

(5) Where in any year of assessment the amount of an individual's loss under subsection (2)(b) exceeds that individual's total income, after making the deductions under subsection (2)(a), the amount of such excess shall be carried forward and set off against the individual's total income for future years of assessment.

(6) Where under subsection (5) the amount of an individual's excess is brought forward to any year of assessment that individual shall, whether or not he had elected under section 41 to be assessed under this Part, be deemed for the purposes of this Ordinance to have elected for personal assessment and shall be assessed to tax for that year of assessment under this Part.

(7) The amount of any excess set off under subsection (5) against an individual's total income for any year of assessment shall not be set off for any other year of assessment.

(8) For the purposes of this Part the total income of an individual for any year of assessment

shall not include the profits or losses or share of profits or losses of that individual as a member of any partnership consisting, at any time in that year of assessment, of more than twenty partners.

(9) For the purposes of subsection (8), in calculating the number of partners in a partnership there shall be included every partner in any other partnership which is itself a partner in the first-mentioned partnership.”.

Amendment
of section
42B.

31. Section 42B(1) of the principal Ordinance is amended—

- (a) by inserting, after “total income”, the following—
“as reduced under section 42(2)”;
- (b) in paragraph (e) by deleting “and each year of assessment thereafter” and substituting the following—
“and the 1st April 1974”.

Amendment
of section
43.

32. Section 43 of the principal Ordinance is amended—

- (a) in subsection (1) by inserting, after “total income”, the following—
“as reduced under section 42(2)”;
- (b) in subsection (1A) by deleting “as reduced by any allowance made under section 42B(1)(e)” and substituting the following—
“as reduced under section 42(2)”.

Amendment
of section
51.

33. Section 51(1) of the principal Ordinance is amended—

- (a) by deleting “and XA” and substituting the following—
“, XA and XB”; and
- (b) by inserting, after “has elected”, the following—
“or has been deemed to have elected”.

Amendment
of section
51B.

34. Section 51B(1) is amended in the proviso to paragraph (iv), by deleting “the applicant or his representative” and substituting the following—
“the applicant or his authorized representative”.

Amendment
of section
59.

35. Section 59 of the principal Ordinance is amended—

- (a) in subsection (1B)(b) by deleting “six hundred”; and

(b) in subsection (2)(c) by inserting, at the beginning of the paragraph, the following—

“in relation to the years of assessment up to and including the year of assessment commencing on the 1st April 1974.”.

36. Section 63C of the principal Ordinance is amended— Amendment
of section
63C.

- (a) in subsections (4) and (5) by inserting, after “assess” in each place where it occurs, the following—
“or estimate”; and
- (b) in subsection (6) by inserting, after “assessed”, the following—
“or estimated”.

37. Section 63D of the principal Ordinance is amended— Amendment
of section
63D.

- (a) in subsection (1)(b) by deleting “the notice of assessment” and substituting the following—
“a notice of assessment”; and
- (b) by deleting subsection (2).

38. Section 63E of the principal Ordinance is amended— Amendment
of section
63E.

- (a) in subsection (1) by inserting, after “that year of assessment”, the following—
“or, in the case of an application on the ground set out in subsection (2)(d), until—
(a) the determination of the objection or settlement thereof under section 64(3);
(b) he is required to pay salaries tax for that year of assessment,
whichever is the sooner”; and
- (b) in subsection (2)—
(i) in paragraph (b) by deleting “eighty per cent” and substituting the following—
“ninety per cent”;
- (ii) by deleting the full stop at the end of paragraph (c) and substituting the following—
“; or”; and

(iii) by inserting, after paragraph (c), the following new paragraph—

“(d) that the person assessed to provisional salaries tax has objected under section 64 to his assessment to salaries tax for the year preceding the year of assessment.”.

Amendment
of section
63F.

39. Section 63F of the principal Ordinance is amended by deleting subsection (1) and substituting the following—

“(1) When any person had paid provisional salaries tax in respect of any year of assessment, the Commissioner shall, not later than when he gives notice of assessment of salaries tax, apply the amount of provisional salaries tax so paid in payment first of—

- (a) the salaries tax payable by that person for that year of assessment; then
- (b) the provisional salaries tax payable in respect of the year of assessment succeeding that year of assessment,

and shall refund to the person paying the provisional salaries tax the amount of the provisional salaries tax not so applied.”.

Addition
of new
Part XB.

40. The principal Ordinance is amended by adding after Part XA, the following new Part—

“PART XB

PROVISIONAL PROFITS TAX

Liability
for provi-
sional
profits tax.

63G. Every person who is chargeable to profits tax under Part IV in respect of the year of assessment commencing on the 1st April 1975 or any succeeding year of assessment shall be liable to pay provisional profits tax in respect of that year of assessment in accordance with this Part.

Amount of
provisional
profits tax.

63H. (1) Subject to subsections (2), (3) and (4), provisional profits tax in respect of any year of assessment shall be payable at the standard rate by reference to the amount of assessable profits for the year preceding the year of assessment, but after the set off of any loss available for set off in the year of assessment under section 19 or 19C.

(2) In calculating any assessable profits for a year preceding a year of assessment for the purposes of computing provisional profits tax under subsection (1), there shall be disregarded any loss available for set off in that year.

(3) Where the amount of assessable profits of a person for the year preceding the year of assessment was calculated on a basis period of more or less than one year, an assessor may estimate the sum in respect of which such person is liable to pay provisional profits tax in that year of assessment.

(4) If a person commences to carry on a trade, profession or business in the Colony on a day within a year of assessment commencing on or after the 1st April 1974, an assessor may estimate the sum in respect of which such person is liable to pay provisional profits tax in that year and the succeeding year of assessment.

(5) If a person is liable to pay provisional profits tax, an assessor shall, as soon as may be after the expiration of the time limited by the notice requiring that person to furnish a return under section 51(1), assess or estimate the amount of provisional profits tax which he is liable to pay.

(6) Notwithstanding subsection (5), an assessor may assess or estimate the amount of provisional profits tax which any person is liable to pay if he is of the opinion that the person is about to leave the Colony or that for any other reason it is expedient to do so.

(7) When an assessor has assessed or estimated the amount of provisional profits tax which a person is liable to pay, the Commissioner shall give a notice to that person stating the amount of provisional profits tax to be paid, and such due date for payment thereof as may be fixed by the Commissioner.

(8) For the purposes of Part XII, provisional profits tax shall be deemed to be a tax charged under this Ordinance and a notice under subsection (7) shall be deemed to be a notice of assessment.

Demands
for provi-
sional
profits tax.

63I. In any year of assessment, a notice for payment of provisional profits tax may be—

- (a) given separately to the person liable to pay that provisional profits tax; or
- (b) included in a notice of assessment to profits tax.

Holding
over of
payment
of provi-
sional
profits tax.

63J. (1) Where in relation to any year of assessment a person is liable to pay provisional profits tax, he may, by notice in writing lodged with the Commissioner not later than fourteen days before the day by which the provisional profits tax is to be paid, apply to the Commissioner on any of the grounds specified in subsection (2) to have the payment of the whole or part of such tax held over until he is required to pay profits tax for that year of assessment or, in the case of an application on the ground set out in subsection (2)(e), until—

- (a) the determination of the objection or settlement thereof under section 64(3); or
- (b) he is required to pay profits tax for that year of assessment,

whichever is the sooner.

(2) The grounds referred to in subsection (1) are—

- (a) that the assessable profits for the year of assessment of the person assessed to provisional profits tax are, or are likely to be, less than ninety *per cent* of the assessable profits for the year preceding the year of assessment or of the estimated sum in respect of which the person is liable to pay provisional profits tax;
- (b) that the amount of any loss brought forward for set off to that year of assessment under section 19 or section 19C has been omitted or is incorrect;
- (c) that the person assessed to provisional profits tax has ceased, or will before the end of the year of assessment cease, to carry on his trade, profession or business and that the assessable profits to be

assessed under section 18D for that year of assessment are, or are likely to be, less than the assessable profits for the year preceding the year of assessment or of the estimated sum in respect of which the person is liable to pay provisional profits tax;

- (d) that the person assessed to provisional profits tax has elected or is deemed to have elected to be personally assessed under Part VII for that year of assessment and that such personal assessment is likely to reduce his liability to tax; or
- (e) that the person assessed to provisional profits tax has objected under section 64 to his assessment to profits tax for the year preceding the year of assessment.

(3) On receipt of an application under subsection (1), the Commissioner shall consider the same and may hold over the payment of the whole or part of the provisional profits tax.

(4) The Commissioner shall, by notice in writing, inform the person applying under subsection (1) of his decision.

Provisional
profits tax
to be
applied
against
profits tax.

63K. When any person has paid provisional profits tax in respect of any year of assessment, the Commissioner shall, not later than when he gives notice of assessment of profits tax, apply the amount of provisional profits tax so paid in payment first of—

- (a) the profits tax payable by that person for that year of assessment; then
- (b) the provisional profits tax payable in respect of the year of assessment succeeding that year of assessment,

and shall refund to the person paying the provisional profits tax the amount thereof not so applied.”.

- 41.** Section 64 of the principal Ordinance is amended— Amendment
of section
64.
- (a) in subsection (7)(c) by deleting the proviso and substituting the following—

“Provided that nothing in this paragraph shall operate to prevent an objection by an individual on the

grounds that an amount included in the calculation under section 42 of his total income as a share of the assessable profits or losses of a partnership has not been ascertained in accordance with section 22A.”; and

- (b) by inserting after subsection (7) the following new subsection—

“(8) Where an individual makes an objection in the circumstances described in the proviso to subsection (7)(c), such objection shall be deemed to be an objection by all the partners as to the share of assessable profits or losses ascertained under section 22A and any determination or agreement made under this section as to such ascertainment shall be binding on all the partners.”.

Amendment
of section
68.

42. Section 68 of the principal Ordinance is amended in subsection (2E) by deleting “an appellant or his representative” and substituting the following—

“an appellant or his authorized representative”.

Conse-
quential
amendment
(Cap. 111.)

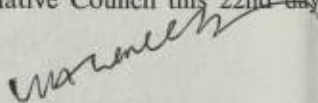
43. Section 38(1) of the Estate Duty Ordinance is amended by deleting paragraph (b) of the proviso and substituting the following—

“(b) in determining such assessable profits no account shall be taken of sections 19, 19C and 26 of the Inland Revenue Ordinance.”.

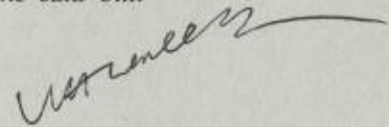
Transitional.

44. Notwithstanding section 63H of the principal Ordinance, where a person commenced to carry on a trade, profession or business in the Colony before the 1st April 1974, provisional profits tax in respect of the year of assessment commencing on the 1st April 1975 shall be payable by that person at the standard rate by reference to the amount of profits which would have been the assessable profits for that year of assessment had section 18 of the principal Ordinance continued to apply in respect of that year, but after the set off of any loss available for set off in that year of assessment under section 19 of the principal Ordinance.

Passed by the Hong Kong Legislative Council this 22nd day of January, 1975.


Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.


Clerk to the Legislative Council.



I assent.

Wm. W. Schenck
Secretary

HONG KONG

No. 8 OF 1975



I assent.

M. N. Lehn
Governor.

23rd January, 1975.

An Ordinance to amend the Exchange Fund Ordinance.

[24th January, 1975]

1. This Ordinance may be cited as the Exchange Fund Short title. (Amendment) Ordinance 1975.
2. Section 3(2) of the principal Ordinance is amended by deleting "Any such purchases or sales of currency shall be for immediate delivery." Amendment of section 3. (Cap. 66.)

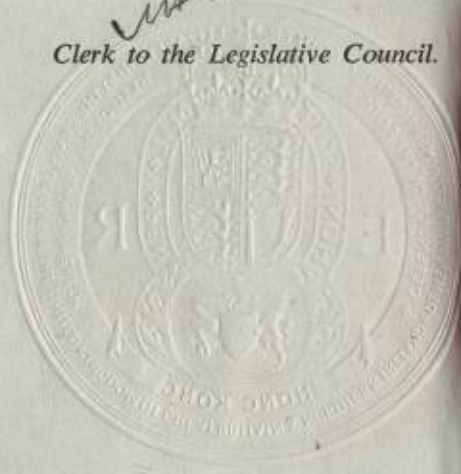
Passed by the Hong Kong Legislative Council this 22nd day of January, 1975.

W. S. Wells
Clerk to the Legislative Council.

*This printed impression has been carefully compared
by me with the bill, and is found by me to be a true and
correctly printed copy of the said bill.*

W. J. ...

Clerk to the Legislative Council.



I assent.

M. N. Leha.

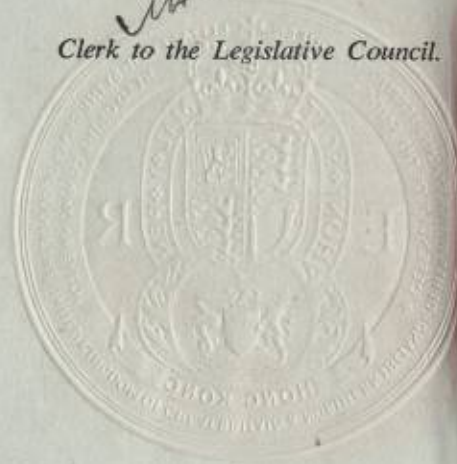
Governor.

23rd January, 1975.

HONG KONG

No. 9 OF 1975

W. S. Moon
Clerk to the Legislative Council.



I assent.

Mary M. Lehn
Governor.

23rd January, 1975.

An Ordinance to control acetylating substances.

[]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

PART I

SHORT TITLE AND INTERPRETATION

1. This Ordinance may be cited as the Acetylating Substances (Control) Ordinance 1975 and shall come into operation on a day to be appointed by the Governor by notice in the *Gazette*. Short title and commencement.

2. (1) In this Ordinance, unless the context otherwise requires— Interpretation.

“acetylating substance” means any substance specified in the Schedule; Schedule.

“container” means—

- (a) any receptacle or thing whatever containing or enclosing any quantity of any acetylating substance;

- (b) any receptacle or thing whatever containing or enclosing any container or containers referred to in paragraph (a);
- (c) any receptacle or thing whatever containing or enclosing for keeping or storing or for transporting by sea, air or land, in whatever number or size, any containers referred to in paragraph (a) or (b);

"Director" means the Director of Commerce and Industry;

"licence" means a licence issued by the Director under this Ordinance;

"manufacture", in relation to an acetylating substance, includes carrying on any process in the manufacture of that acetylating substance;

"member of the Preventive Service" means any person holding an office specified in the First Schedule to the Preventive Service Ordinance;

(Cap. 342.)

"permit" means a permit issued by the Director under this Ordinance.

- (2) For the purposes of this Ordinance a person—
- (a) exports an acetylating substance if, not being an acetylating substance in transit, he takes it or causes it to be taken out of Hong Kong;
- (b) imports an acetylating substance if, not being an acetylating substance in transit, he brings it or causes it to be brought into Hong Kong.
- (3) For the purposes of this Ordinance an acetylating substance is in transit if, but only if—
- (a) it has been brought into Hong Kong for the sole purpose of being taken out of Hong Kong; and
- (b) at all times whilst it is in Hong Kong it remains—
- (i) in or on the vessel, aircraft or vehicle in or on which it arrived in Hong Kong; and
- (ii) in the container in which it arrived in Hong Kong.
- (4) For the purposes of this Ordinance an acetylating substance is in transhipment if it—
- (a) is brought into Hong Kong for the sole purpose of being taken out of Hong Kong; and
- (b) is removed from the vessel, aircraft or vehicle in or on which it arrived in Hong Kong pending its being taken out of Hong Kong in another vessel, aircraft or vehicle.

PART II

CONTROL OF IMPORT, EXPORT, PROCURING, SUPPLY, DEALING IN OR WITH, MANUFACTURE AND POSSESSION OF ACETYLATING SUBSTANCES

3. Save under and in accordance with a licence, no person shall, on his own behalf or on behalf of any other person—
- (a) import into or cause to be imported into Hong Kong;
- (b) export from or cause to be exported from Hong Kong; or
- (c) do any act preparatory to or for the purposes of importing or exporting.

Import and export of acetylating substance.

any acetylating substance, whether or not the same is ascertained or appropriated or in existence.

4. (1) Save under and in accordance with a licence, no person shall, on his own behalf or on behalf of any other person, whether or not such other person is in Hong Kong—
- (a) supply or procure or offer to supply or procure;
- (b) in any way deal in or with or purport to deal in or with,

Supplying or dealing in or with acetylating substance.

any acetylating substance, whether or not the same is in Hong Kong or is ascertained or appropriated or in existence.

(2) No person shall supply or procure or offer to supply or procure, any acetylating substance to or for any person in Hong Kong unless—

- (a) the latter person holds a licence to possess that acetylating substance; and
- (b) the acetylating substance is to be supplied or procured in accordance with the conditions of the licence.

5. Save under and in accordance with a licence and on premises specified in such licence, no person shall manufacture any acetylating substance or do any act preparatory to or for the purpose of such manufacture.

Manufacture of acetylating substance.

6. Save under and in accordance with a licence, no person shall have in his possession any acetylating substance unless the same is in transit.

Possession of acetylating substance.

7. (1) Save under and in accordance with a removal permit issued by the Director, no person shall—
- (a) remove any acetylating substance which is in transhipment from the vessel, aircraft or vehicle in or on which it was imported into Hong Kong; or

Acetylating substance in transhipment.

(b) in any way move any acetylating substance within Hong Kong after its removal from the vessel, aircraft or vehicle in or on which it was imported into Hong Kong.

(2) Except on the instructions in writing of the Director, no person shall wilfully open or break any container containing an acetylating substance which is in transit or in transshipment.

Conditions and form of licence or permit.

8. (1) A licence or permit shall—
 (a) be subject to such conditions; and
 (b) be in such form,

as the Director may specify.

(2) A licence or permit shall be valid for the period stated in the licence or permit.

(3) The Director may at any time alter the particulars of a licence or permit or cancel or vary any conditions or specify new conditions.

- (4) Where the Director—
 (a) alters any of the particulars of a licence or permit; or
 (b) cancels or varies the conditions of a licence or permit or imposes new conditions,

he shall notify the holder of the licence or permit who shall forthwith surrender his licence or permit to the Director.

(5) Where the holder of a licence or permit surrenders his licence or permit to the Director under subsection (4), the Director shall issue him with a new licence or permit.

Cancellation or suspension of licence or permit.

9. (1) The Director may at any time cancel or suspend a licence or permit—

- (a) at the request of the holder of the licence or permit;
 (b) if any condition of the licence or permit is contravened;
 (c) if the holder of the licence or permit or a person employed by him commits an offence under this Ordinance;
 (d) if the Director is satisfied that the licence was issued by him as a result of a false misrepresentation of any fact or other unlawful act of the applicant; or
 (e) if the Director is of opinion that it is for any reason in the public interest to cancel or suspend the licence or permit and the holder of the licence or permit, having been required to do so in writing by the Director, has failed within 1 month to show good cause why the licence or permit should not be cancelled or suspended.

(2) The Director may cancel a licence or permit on the death of the holder of the licence or permit.

(3) Where the Director cancels or suspends a licence or permit under subsection (1), he shall forthwith notify the holder of the licence or permit and shall state the reason therefor.

(4) Where the Director has notified the holder of a licence or permit under subsection (3) of the cancellation or suspension of his licence or permit, the holder of the licence or permit shall forthwith surrender the licence or permit to the Director.

(5) Where a licence or permit which has been suspended is surrendered, the Director shall on the termination of the period of suspension reissue the licence or permit to the holder of the licence or permit.

PART III

EVIDENCE, SEARCH, SEIZURE, AND FORFEITURE

10. (1) Any person who is proved to have had in his possession or custody or under his control—

- (a) any thing whatever containing an acetylating substance;
 (b) the keys of any thing whatever containing an acetylating substance;
 (c) any place or premises or part of any place or premises in which an acetylating substance is found;
 (d) the keys to any place or premises or part of any place or premises in which an acetylating substance is found,

shall, until the contrary is proved, be presumed to have had the acetylating substance in his possession.

(2) Any person who is proved to have had in his possession or under his control or subject to his order—

- (a) a document of title to goods as defined in section 2 of the Sale of Goods Ordinance; or
 (b) any of the following documents, whether or not they are documents of title to goods as defined in section 2 of the Sale of Goods Ordinance—
 (i) a dock warrant;
 (ii) a godown warrant or receipt;
 (iii) a warehouse keeper's certificate, warrant or order for the delivery of goods;
 (iv) a baggage receipt or a document or thing intended to serve the purpose of a baggage receipt,

Presumption of possession and knowledge of nature of an acetylating substance.

(Cap. 26.)

relating to any thing containing any acetylating substance shall, until the contrary is proved, be presumed to have had such acetylating substance in his possession.

(3) Any person who is proved or presumed to have had an acetylating substance in his possession shall, until the contrary is proved, be presumed to have known the nature of the acetylating substance.

(4) The presumption provided for in this section shall not be rebutted by proof that the defendant never had physical possession of the acetylating substance.

Presumption concerning manufacture of an acetylating substance.

11. Where it is proved that any person was found in, or escaping from, any premises, or the part of any premises, in which—

- (a) an acetylating substance was being manufactured; or
- (b) equipment or material which is referable to the manufacture of an acetylating substance was found,

such person shall, until the contrary is proved, be presumed to have been manufacturing or doing an act preparatory to or for the purpose of manufacturing an acetylating substance.

Powers of search and seizure.

12. (1) For the purposes of this Ordinance any police officer or any member of the Preventive Service may—

- (a) stop, board and search any vessel (other than a ship of war), aircraft (other than a military aircraft) or vehicle which has arrived in Hong Kong and remain thereon as long as it remains in Hong Kong;
- (b) stop, board and search any vessel (other than a ship of war), aircraft (other than a military aircraft) or vehicle if he has reason to suspect that there is therein an article liable to seizure;
- (c) subject to subsection (6), enter and search any place or premises if he has reason to suspect that there is therein an article liable to seizure;
- (d) stop and search any person, and search the property of any person if—
 - (i) he has reason to suspect that such person has in his actual custody an article liable to seizure;
 - (ii) such person is found in any vessel, aircraft, vehicle, place or premises in which an article liable to seizure is found.

(2) Any public officer may seize, remove and detain anything if he has reason to suspect that such thing is an article liable to seizure.

(3) For the purposes of this Ordinance and subject to subsection (6), any public officer authorized in writing by the Director may—

- (a) enter, inspect and search any place or premises occupied by a person to whom a licence or permit has been issued under this Ordinance;
- (b) require the production of any register, record, book or other document relating to dealings in an acetylating substance;
- (c) inspect any such register, record, book or other document;
- (d) inspect any stocks of an acetylating substance in the possession of such person.

(4) Any public officer may—

- (a) break open any outer or inner door of or in any place or premises which he is empowered by this section to enter and search;
- (b) forcibly board any vessel, aircraft or vehicle which he is empowered by this section to board and search;
- (c) remove by force any person or thing who or which obstructs any entry, search, inspection, seizure, removal or detention which he is empowered by this section to make;
- (d) detain any person found in any place or premises which he is empowered by this section to search, and prevent any person from approaching or boarding such vessel, aircraft or vehicle until it has been searched.

(5) No female shall be searched under this section except by a female and no person shall be searched under this section in a public place if he objects to being so searched.

(6) No domestic premises shall be entered and searched under this section unless a member of the Preventive Service of or above the rank of Revenue Inspector or a police officer of or above the rank of Inspector is present.

(7) In this section, "article liable to seizure" means—

- (a) any acetylating substance referred to in section 13;
- (b) any money or thing which is liable to forfeiture under this Ordinance; and

- (c) anything which is or contains evidence of an offence under this Ordinance.

Forfeiture
of acety-
lating
substance.

13. Any acetylating substance in respect of which an offence under this Ordinance is being or has been committed shall, with effect from the seizure thereof under section 12, be forfeited to the Crown.

Forfeiture
of articles,
etc. used in
connexion
with offence.

14. (1) A court may (whether or not any person has been convicted of such offence) order to be forfeited to the Crown—

- (a) any money or thing (other than premises, a ship exceeding 250 gross tons, an aircraft or a train) which has been used in the commission of or in connexion with an offence under this Ordinance; and
- (b) any money or other property received or possessed by any person as the result or product of an offence under this Ordinance.

(2) An order under subsection (1) for the forfeiture of a thing may include a term permitting a specified person or persons to redeem such thing on such conditions, including conditions as to the payment of the value or a proportion of the value thereof to the Crown, as the court may think fit.

(3) The court may require that notice of an application for forfeiture under subsection (1) shall be given in such manner as it thinks fit.

(4) The Governor in Council may, in his absolute discretion and after any proceedings under this Ordinance are concluded, entertain and give effect to any moral claim to or in respect of any money, thing or other property which has been forfeited to the Crown.

PART IV

MISCELLANEOUS

Offences
and
penalties.

15. (1) Any person who contravenes any of the provisions of section 3, 4, 5, 6 or 7 shall be guilty of an offence and shall be liable—

- (a) on conviction on indictment, to a fine of \$1,000,000 and to imprisonment for 15 years; and
- (b) on summary conviction to a fine of \$500,000 and to imprisonment for 3 years.

(2) Any person who, being the holder of a licence or permit or being the person to whom a licence or permit has been issued, fails to surrender his licence or permit when required under section 8(3) or 9(4) shall be guilty of an offence and shall be liable on conviction to a fine of \$10,000 and to imprisonment for 1 year.

(3) Any person who—

- (a) fails to comply with a requirement of a public officer under section 12(3)(b); or
- (b) obstructs a public officer in the exercise of any power conferred on him under section 12,

shall be guilty of an offence and shall be liable on conviction to a fine of \$5,000 and to imprisonment for 6 months.

(4) Any person who—

- (a) for the purpose of obtaining, whether for himself or for any other person, the issue or renewal of a licence or permit, makes any declaration or statement which is false in a material particular; or
- (b) knowingly utters, produces or makes use of any such declaration or statement or a document containing any such declaration or statement,

shall be guilty of an offence and shall be liable on conviction to a fine of \$10,000 and to imprisonment for 3 years.

16. (1) The Governor in Council may make regulations for Regulations.
all or any of the following matters—

- (a) the issue of licences and permits for the purposes of this Ordinance;
- (b) the records to be kept, returns to be made and information and particulars to be given by a person holding a licence or permit;
- (c) fees and charges;
- (d) (i) the storage of acetylating substances;
- (ii) the registration of premises in connexion with the importing, exporting, manufacturing, processing, storage, distribution, sale or other dealing in acetylating substances; and
- (iii) the cancellation, revocation and suspension of any such registration;

- (e) the material, colour and markings of packages, bottles and other containers for acetylating substances;
- (f) generally for the better carrying out of the provisions and purposes of this Ordinance.

(2) Regulations under this section may provide that a contravention of any such regulations shall be an offence and shall be punishable on conviction by a fine not exceeding \$10,000 and imprisonment for a term not exceeding 2 years.

Protection
of
informers.

17. (1) Save as provided in subsection (2)—
- (a) no information for an offence under this Ordinance shall be admitted in evidence in any civil or criminal proceeding; and
- (b) no witness in any civil or criminal proceedings shall be obliged—

(i) to disclose the name or address of any informer who has given information to the Preventive Service or police with respect to an offence under this Ordinance or of any person who has assisted the police in any way with respect to such an offence; or

(ii) to answer any question if the answer thereto would lead, or could tend to lead, to discovery of the name or address of such informer or person,

if, in either case, such informer or person is not himself a witness in such proceeding, and, if any books, documents or papers which are in evidence or liable to inspection in any civil or criminal proceedings contain an entry in which any such informer or person is named or described or which might lead to his discovery, the court shall cause all such passages to be concealed from view or to be obliterated so far as may be necessary to protect the informer or such other person from discovery.

(2) If in any proceedings before a court for an offence under this Ordinance the court, after full inquiry into the case, is satisfied that an informer wilfully made a material statement which he knew or believed to be false or did not believe to be true, or if in any other proceeding a court is of opinion that justice cannot be fully done between the parties thereto without disclosure of the name of the informer or a person who has assisted the Preventive Service or police, the court may permit inquiry and require full disclosure concerning the informer or such person.

18. Any person aggrieved by a decision of the Director relating to— Appeals to the Governor in Council.

- (a) the issue of a licence or permit;
- (b) the refusal to issue a licence or permit;
- (c) the cancellation or suspension of a licence or permit;
- (d) the cancellation or variation of any condition or the specification of a new condition in any licence or permit,

may, within 21 days from the date when he was informed of the decision or within such further period as the Governor may allow in any particular case, appeal by way of petition to the Governor in Council.

19. Nothing in this Ordinance shall be taken as affecting the application to any acetylating substance of any of the provisions of the Dangerous Goods Ordinance which may be applicable thereto. Saving. (Cap. 295.)

SCHEDULE

[s. 2.]

ACETYLATED SUBSTANCES


Item	Acetylating substance	Other names by which substance is known
1.	Acetic anhydride	Acetic oxide Acetyl oxide Ethanoic anhydride
2.	Acetyl chloride	Ethanoyl chloride
3.	Acetyl bromide	Ethanoyl bromide

Passed by the Hong Kong Legislative Council this 22nd day of January, 1975.

W. W. W. W.
Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

W. W. W. W.
Clerk to the Legislative Council.



I assent.

Wm. N. Schenck

Governor.

HONG KONG

No. 10 OF 1975



I assent.

Governor.

23rd January, 1975.

An Ordinance to amend the Landlord and Tenant (Consolidation) Ordinance.

[24th January, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Landlord and Tenant Short title.
(Consolidation) (Amendment) (No. 2) Ordinance 1975.

2. Section 2 of the principal Ordinance is amended by inserting, after the definition of "business premises", the following—
Amendment of section 2. (Cap. 7.)

"Commissioner" means the Commissioner of Rating and Valuation;".

3. Section 8(1) of the principal Ordinance is amended by deleting "of Rating and Valuation".
Amendment of section 8.

Addition of new sections 10A, 10B, 10C and 10D.

4. The principal Ordinance is amended by adding, after section 10, the following new sections—

"Increase in rent on account of rates.

10A. (1) Where—

- (a) a landlord bears the rates in respect of any premises and after 31st March 1975 there is an increase in the amount of the rates payable; or
- (b) rates are imposed after 31st March 1975 in respect of any premises and the landlord bears those rates,

the landlord may, subject to subsection (2), increase the amount of rent payable by the tenant of those premises by the amount of the increase in rates or by the amount of the rates imposed, as the case may be.

(2) Where the amount of rent is increased under this section the increase shall not take effect except in pursuance of a notice of increase in the specified form served by the landlord on the tenant, specifying the increase and the date from which it is to take effect.

(3) The date specified in a notice of increase under subsection (2) shall be not earlier than—

- (a) the date on which the increased rates or the rates imposed, as the case may be, became payable;
- (b) 3 months prior to the date of service of the notice; or
- (c) the 1st April 1975,

whichever is the later.

10B. (1) Where section 10A(1) applies in respect of any premises and the premises form part of a tenement or consist of, or form part of, more than one tenement, the landlord may apply to the Commissioner in the specified form for a certificate under subsection (2).

(2) On receipt of an application under subsection (1), the Commissioner shall make such apportionment or aggregation of the rates as he considers neces-

Increase in rent following apportionment.

sary to determine the amount of rates attributable to the premises and shall serve on the landlord and on the tenant certificates in the specified form stating the amount by which the rent may be increased.

(3) Where the Commissioner has served a certificate under subsection (2), the rent of the tenancy may be increased, in accordance with section 10A, by the amount shown in the certificate.

(4) In this section, "tenement" shall have the meaning assigned to it by section 2 of the Rating Ordinance.

(Cap. 116.)

Increase in rent of sub-tenancy on account of rates.

10C. (1) Where—

- (a) a principal tenant bears the rates in respect of any premises the subject of a sub-tenancy and after 31st March 1975 there is an increase in the amount of rates payable;
- (b) rates are imposed after 31st March 1975 in respect of any premises the subject of a sub-tenancy and the principal tenant bears those rates; or
- (c) the rent of a tenancy has been increased under section 10A or 10B and a sub-tenancy has been created out of that tenancy,

the principal tenant may, subject to subsection (5), increase the amount of the rent payable by the sub-tenant by the amount of the increase in the rates or by the amount of the rates imposed, as the case may be, attributable to the premises the subject of the sub-tenancy.

(2) Where subsection (1) applies in respect of any premises, a principal tenant may apply to the Commissioner in the specified form for a certificate under subsection (3).

(3) On receipt of an application under subsection (2) the Commissioner shall make such apportionment or aggregation of the rates as he considers necessary to determine the amount of rates attributable to the premises the subject of the sub-tenancy and shall serve on the principal tenant and on the sub-tenant certificates in the specified form stating the amount by which the rent of the sub-tenancy may be increased.

(4) Where the Commissioner has served a certificate under subsection (3), the rent of the sub-tenancy may, subject to subsection (5), be increased by the amount shown in the certificate.

(5) Where the amount of rent of a sub-tenancy is increased under this section, the increase shall not take effect except in pursuance of a notice of increase in the specified form served by the principal tenant on the sub-tenant specifying the amount of the increase and the date from which it is to take effect.

(6) The date specified in a notice of increase under subsection (5) shall be not earlier than—

- (a) the date on which the increased rates or the rates imposed, as the case may be, became payable;
- (b) the date on which the increase in rent of the principal tenancy on account of rates became payable;
- (c) 6 months prior to the date of service of the notice of increase on the sub-tenant; or
- (d) the 1st April 1975,

whichever is the later.

Forms.

10D. The Commissioner may—

- (a) specify the forms to be used under sections 10A, 10B and 10C;
- (b) publish any such forms in the *Gazette*; and
- (c) in his discretion accept any application served on him under section 10B or 10C which is not in the specified form.”.

Amendment
of section
12.

5. Section 12 of the principal Ordinance is amended—

- (a) by deleting the full stop at the end of paragraph (c) and substituting the following—
“; and”; and
- (b) by inserting, after paragraph (c), the following—
“(d) any increase in rent under section 10C.”.

Amendment
of section
18.

6. Section 18 of the principal Ordinance is amended by deleting “of Rating and Valuation” wherever it occurs.

7. Section 20 of the principal Ordinance is amended by deleting “of Rating and Valuation”. Amendment
of section
20.

8. Section 44 of the principal Ordinance is amended by inserting, after subsection (2), the following new subsection— Amendment
of section
44.

“(3) Without prejudice to subsection (1), service of any notice or application under section 10A, 10B or 10C may be effected by the recorded delivery service, addressed to the last known place of business or residence of the person to be served.”.

9. Section 56 of the principal Ordinance is repealed and replaced by the following— Repeal and
replacement
of section
56.

“Increase in
rent on
account of
rates.

56. (1) Where—

- (a) a landlord bears the rates in respect of any premises the subject of a tenancy and there is an increase in the amount of rates payable; or
- (b) rates are imposed in respect of any such premises and the landlord bears those rates,

the landlord may, subject to subsection (2), increase the amount of rent payable by the tenant of those premises by the amount of the increase in rates or by the amount of the rates imposed, as the case may be.

(2) Where the amount of rent is increased under this section the increase shall not take effect except in pursuance of a notice of increase in the specified form served by the landlord on the tenant, specifying the increase and the date from which it is to take effect.

(3) The date specified in a notice of increase under subsection (2) shall be not earlier than—

- (a) the date on which the increased rates or the rates imposed, as the case may be, became payable; or
- (b) 3 months prior to the date of service of the notice,

whichever is the later.”.

Addition of
new section
56A.

10. The principal Ordinance is amended by adding, after section 56, the following new section—

"Increase
in rent
following
apportion-
ment.

56A. (1) Where section 56(1) applies in respect of any premises and the premises form part of a tenement or consist of, or form part of, more than one tenement, the landlord may, if he cannot agree with the tenant an increase in rent of the tenancy, apply to the Commissioner in the specified form for a certificate under subsection (2).

(2) On receipt of an application under subsection (1) the Commissioner shall make such apportionment or aggregation of rates as he considers necessary to determine the amount of rates attributable to the premises and shall serve on the landlord and on the tenant certificates in the specified form stating the amount by which the rent may be increased.

(3) Where the Commissioner has served a certificate under subsection (2), the rent of the tenancy may be increased, in accordance with section 56, by the amount shown in the certificate.

(Cap. 116.)

(4) In this section, "tenement" shall have the meaning assigned to it by section 2 of the Rating Ordinance."

Repeal and
replacement
of section
63.

11. Section 63 of the principal Ordinance is repealed and replaced by the following—

"Increase
in rent of
sub-tenancy
on account
of rates.

63. (1) Where—

(a) a principal tenant bears the rates in respect of any premises the subject of a tenancy out of which a sub-tenancy has been created and there is an increase in the amount of rates payable;

(b) rates are imposed in respect of any premises the subject of a tenancy out of which a sub-tenancy has been created and the principal tenant bears those rates; or

(c) the rent of a tenancy has been increased under section 56 or 56A and a sub-tenancy has been created out of that tenancy,

the principal tenant may, if he cannot agree with the sub-tenant an increase in rent of the sub-tenancy,

apply to the Commissioner in the specified form for a certificate under subsection (2).

(2) On receipt of an application under subsection (1) the Commissioner shall make such apportionment or aggregation of the rates as he considers necessary to determine the amount of rates attributable to the premises the subject of the sub-tenancy and shall serve on the principal tenant and on the sub-tenant certificates in the specified form stating the amount by which the rent of the sub-tenancy may be increased.

(3) Where the Commissioner has served a certificate under subsection (2), the rent of the sub-tenancy may be increased by the amount shown in the certificate, but the increase in rent shall not take effect except in pursuance of a notice of increase in the specified form served by the principal tenant on the sub-tenant specifying the date from which the increase is to take effect.

(4) The date specified in a notice of increase under subsection (3) shall be not earlier than—

(a) the date on which the increased rates or the rates imposed, as the case may be, became payable;

(b) the date on which the increase in rent of the principal tenancy on account of rates became payable; or

(c) 6 months prior to the date of service of the notice of increase on the sub-tenant,

whichever is the later."

12. Section 67 of the principal Ordinance is amended by inserting, after "this Part", the following—

Amendment
of section
67.

“, other than an increase under section 56A or section 63,”.

13. Section 68(2) of the principal Ordinance is amended by inserting, after "51(4)", the following—

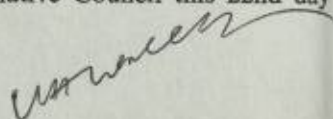
Amendment
of section
68.

“56A(1),”.

14. The Third Schedule to the principal Ordinance is amended in section 29 by deleting "of Rating and Valuation" wherever it occurs.

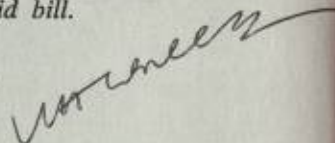
Amendment
of Third
Schedule.

Passed by the Hong Kong Legislative Council this 22nd day of January, 1975.



Clerk to the Legislative Council.

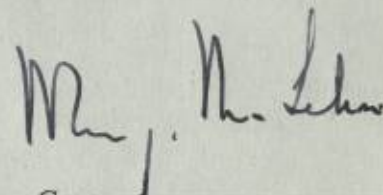
This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.



Clerk to the Legislative Council.



I assent.



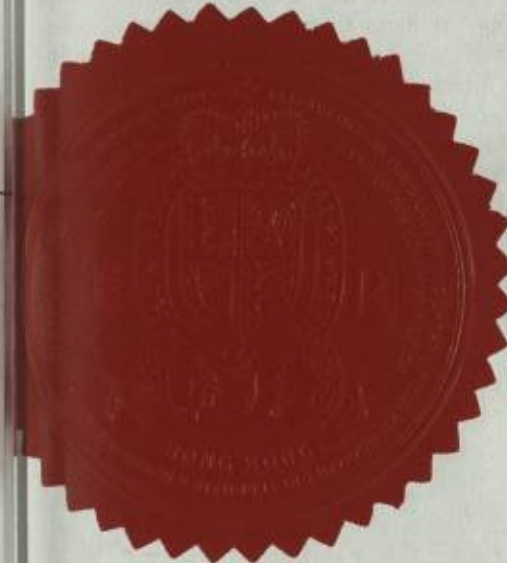
HONG KONG

No. 11 OF 1975

W. W. W.
Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

W. W. W.
Clerk to the Legislative Council.



I assent.

M. J. M. Leung
Governor.

6th February, 1975.

An Ordinance to amend the Telephone Ordinance.

[7th February, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Telephone (Amendment) Ordinance 1975. Short title.

2. The principal Ordinance is amended by adding, after section 4, the following new section— Addition of new section 4A.

4A. (1) The Governor may, notwithstanding any provision of the Companies Ordinance or any other law or of any document, appoint a person to be an additional director of the company; and notwithstanding any such provision as aforesaid, a person so appointed may not be removed from the board of the company except by the Governor.

"Governor may appoint additional director."
(Cap. 32.)

(Cap. 269.)

(2) A person so appointed to be an additional director of the company shall represent the Government and for that purpose shall be entitled to participate at meetings of the company and the board of the company, to have access to all material concerning the affairs of the company which is available to any other director and require such information with respect to the company's affairs as he may specify to be furnished to him, and, without prejudice to the foregoing but subject to subsection (3), any such person shall be treated for all purposes as if he had been appointed at a general meeting of the company as a director thereof.

(3) No fee or other financial reward shall be paid by the company to a person appointed to be an additional director of the company under this section in respect of his performance of the functions of such a director."

Amendment of section 5. 3. Section 5 of the principal Ordinance is amended by adding the following new subsection—

"(4) Notwithstanding subsection (1), no royalty shall be payable by the company in respect of the two years commencing respectively on the 1st January 1974 and the 1st January 1975."

Passed by the Hong Kong Legislative Council this 5th day of February, 1975.

Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

Clerk to the Legislative Council.



I assent.

Governor.

of the company, to have access to all material concerning the affairs of the company which is available to any other director and require such information with respect to the company's affairs as he may specify to be furnished to him, and, without prejudice to the foregoing but subject to subsection (3), any such person shall be treated for all purposes as if he had been appointed at a general meeting of the company as a director thereof.

(3) No fee or other financial reward shall be paid by the company to a person appointed to be an additional director of the company under this section in respect of his performance of the functions of such a director."

Amendment of section 5. 3. Section 5 of the principal Ordinance is amended by adding the following new subsection—

"(4) Notwithstanding subsection (1), no royalty shall be payable by the company in respect of the two years commencing respectively on the 1st January 1974 and the 1st

HONG KONG

No. 12 OF 1975



I assent.

M. M. Lehn
Governor.

6th February, 1975.

An Ordinance to extend the grants conferred under the Public Transport Services (Hong Kong Island) Ordinance and the Public Transport Services (Kowloon and New Territories) Ordinance.

[7th February, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Public Transport Short title. Services (Extension of Grants) Ordinance 1975.

2. Notwithstanding anything contained in the Public Transport Services (Hong Kong Island) Ordinance and the Public Transport Services (Kowloon and New Territories) Ordinance, the grants conferred on the China Motor Bus Company Limited and the Kowloon Motor Bus Company (1933) Limited, respectively, under those Ordinances are extended from the 15th February 1975 to the 31st May 1975.

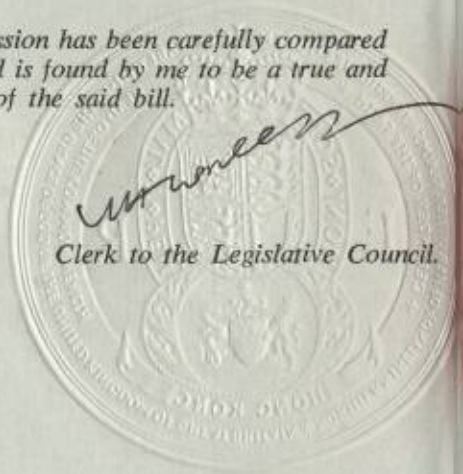
Extension
of grants.
(Cap. 317.)
(Cap. 318.)

Passed by the Hong Kong Legislative Council this 5th day of February, 1975.

W. Wilson

Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.



Clerk to the Legislative Council.

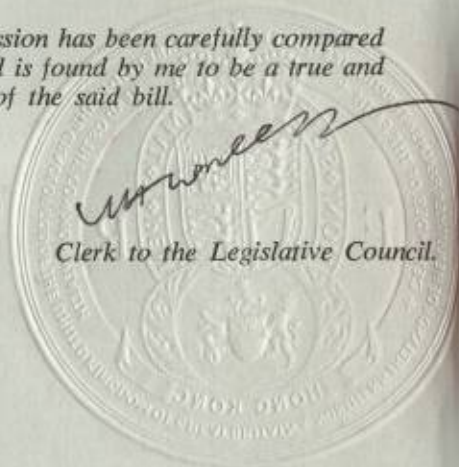


I assent.

M. J. M. Leung
Governor.

Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.



Clerk to the Legislative Council.

HONG KONG

No. 13 OF 1975



I assent.

M. J. M. Lehn.
Governor.

6th February, 1975.

An Ordinance to provide for the registration, control and inspection of child care centres and for purposes connected therewith.

[]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

PART I

PRELIMINARY

1. This Ordinance may be cited as the Child Care Centres Ordinance 1975 and shall come into operation on a day to be appointed by the Governor by notice in the *Gazette*, and notices under this section may appoint different dates for different provisions of this Ordinance. Short title and commencement.

Interpretation.

2. In this Ordinance, unless the context otherwise requires—
- “certificate of registration” means the certificate issued in respect of a child care centre under section 7(2);
- “child care centre” means any premises at which more than 5 children who are under the age of 6 years are habitually received for the purposes of care and supervision during part of the day or for longer periods;
- “Director” means the Director of Social Welfare;
- “inspector” means a person appointed under section 12 to be an inspector of child care centres;
- “medical officer” means a Government medical officer appointed under section 12 to be a medical officer of child care centres;
- “premises” includes any building, enclosure, ground or open air space;
- “registered child care centre” means a child care centre in respect of which a person is registered under section 7(2).

Application.

3. (1) This Ordinance shall not apply to—
- (a) any child care centre maintained and controlled by the Government;
- (b) any child care centre situated in the premises of a hospital—
- (i) which is maintained and controlled by the Government or by the Crown in the right of Her Majesty's Government in the United Kingdom; or
- (ii) in respect of which a person is registered under the Hospitals, Nursing Homes and Maternity Homes Registration Ordinance; or
- (c) any school which is registered under the Education Ordinance.

(Cap. 165.)

(Cap. 279.)

(2) For the avoidance of doubt, this Ordinance does not apply where the only children in premises are members of families ordinarily residing in the premises.

Exercise of Director's powers.

4. (1) The Deputy Director of Social Welfare may exercise any function of the Director under any provision of this Ordinance.

(2) The Director may authorize any officer of the Social Welfare Department to exercise any function of the Director under any provision of this Ordinance.

5. (1) The Governor may give to the Director or to any other public officer such directions as he thinks fit with respect to the exercise or performance of their respective functions under this Ordinance, either generally or in any particular case. Power of Governor to give directions.

(2) A person to whom a direction is given by the Governor under subsection (1) shall, in the exercise or performance of his functions under this Ordinance, comply with that direction.

PART II

REGISTRATION OF CHILD CARE CENTRES

6. (1) No person shall operate or take part in the management of a child care centre which is not a registered child care centre. Prohibition of un-registered child care centres.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine of \$10,000 and to imprisonment for 2 years.

7. (1) Application for registration in respect of a child care centre shall be— Registration.

(a) made to the Director in the form specified by him; and

(b) accompanied—

(i) by the documents specified in such form; and

(ii) by any certificate or notice specified therein from the Director of Public Works, the Director of Fire Services, the Housing Authority and the Building Authority.

(2) The Director shall, on receipt of an application in accordance with subsection (1), determine the application—

(a) by—

(i) registering the applicant in respect of the child care centre named in the application; and

(ii) issuing to the applicant, subject to any conditions specified therein, a certificate of registration in the prescribed form; or

(b) by refusing to register the applicant.

(3) The Director may refuse to register the applicant if it appears to him—

- (a) that the applicant or any person he proposes to employ at the child care centre is not a fit person, whether by reason of age or otherwise, to operate, take part in the management of or be employed at the child care centre;
- (b) that for reasons connected with the situation, construction, accommodation, staffing or equipment, the premises to be used for the child care centre are not fit to be used for the purposes of a child care centre;
- (c) that such premises do not comply with any requirements relating to the structure, fire precautions, health, sanitation and safety set out in regulations made under section 18;
- (d) that the child care centre would not be under the continuous personal management and supervision of a person of sufficient qualifications and experience to ensure the satisfactory operation of the child care centre;
- (e) that the proposed name of the child care centre is unsuitable or is the same as or similar to—
 - (i) the name of any other registered child care centre;
 - (ii) the name of any child care centre in respect of which the registration of a person has been cancelled.

(4) A certificate of registration or a copy thereof purporting to be signed by or for the Director shall be admitted in evidence without further proof and shall—

- (a) until the contrary is proved, be presumed to be such certificate or copy so signed;
- (b) be evidence of the facts stated therein.

Register of
child care
centres.

8. (1) The Director shall cause to be kept, in such form as he may specify, a register of registered child care centres containing—

- (a) the name and address of every person registered in respect of child care centres;
- (b) the name and address of every registered child care centre; and
- (c) such other particulars as the Director thinks fit.

(2) A certificate purporting to be signed by or for the Director that a child care centre is registered or is not registered shall be evidence of the facts stated therein until the contrary is proved.

(3) A copy of an entry in the register kept under subsection (1) purporting to be certified under the hand of the Director shall, until the contrary is proved, be admitted in evidence as proof of the facts stated therein as at the date of such certified copy.

(4) The register may, on application in writing to the Director and on payment of the fee, if any, prescribed, be inspected at the office of the Director during office hours by any member of the public.

9. The Director may cancel the registration of a person in respect of a child care centre—

Cancellation
of registra-
tion.

- (a) on any ground specified in section 7(3)(a), (b), (c) or (d) which would have entitled him to refuse an application for registration of that person in respect of that child care centre;
- (b) on the ground that—
 - (i) that person has been convicted of an offence against this Ordinance or an indictable offence; or
 - (ii) any other person has been convicted of such an offence in respect of that child care centre;
- (c) on the ground that, in respect of that child care centre or the children of that centre—
 - (i) any of the provisions of this Ordinance have been or are being contravened; or
 - (ii) any requirement, order or direction made or given under this Ordinance has not been complied with;
- (d) on the ground that any condition specified in its certificate of registration has not been or is not being complied with; or
- (e) if it appears to him that—
 - (i) that child care centre has ceased to be operated as such or to exist; or
 - (ii) that such person has ceased to operate that child care centre.

Notice of refusal or cancellation of registration.

10. (1) The Director shall, before refusing an application for registration or cancelling any registration, give to the applicant or the person registered, as the case may be, notice of his intention to do so, stating the grounds on which he intends to refuse the application or cancel the registration and containing an intimation that the applicant or the person registered may make written representations to him.

(2) If the Director decides to refuse an application for registration or to cancel the registration, he shall make a written order, properly dated and signed, to that effect and shall send a copy thereof by registered post to the applicant or the person registered, at the address last known to the Director.

Right of appeal.

11. (1) Any person who is aggrieved by an order refusing an application for registration or cancelling a registration may, within 21 days of such refusal or cancellation, or within such further period as the Governor may in any particular case allow, appeal by way of petition to the Governor.

(2) The Governor may, when considering an appeal under subsection (1), confirm, vary or reverse the order.

(3) The decision of the Governor on such appeal shall be final.

PART III

INSPECTION OF CHILD CARE CENTRES

Appointment of inspectors and medical officers.

12. The Governor may by notice in the *Gazette* appoint—

- (a) any officer of the Social Welfare Department to be an inspector of child care centres;
- (b) any Government medical officer to be a medical officer of child care centres.

Inspection of child care centres.

13. The Director and any inspector or medical officer may—

- (a) at all reasonable times enter and inspect any premises—
 - (i) which are used for the purposes of a child care centre; and
 - (ii) in which he has reason to suspect that an offence against this Ordinance has been or is being committed;
- (b) require any person taking part in the operation or management of a child care centre to produce any book, document or other article relating to the management of

that child care centre or to any other activity in respect of the child care centre, or to furnish any information relating to such management or activity;

- (c) remove for further examination any book, document or other article which he has reason to suspect is evidence of the commission of an offence against this Ordinance, or is evidence of a ground for the cancellation of the registration of a person in respect of a child care centre; and
- (d) do such other things as are necessary for the inspection of a child care centre.

14. (1) The Director may, in respect of any registered child care centre, by notice in writing, give such directions as he thinks necessary to ensure that—

Director may direct remedial measures.

- (a) it is operated and managed satisfactorily;
- (b) the welfare of the children attending it is promoted in a proper manner;
- (c) adequate apparatus and equipment necessary as safeguards against fire are provided therein; and
- (d) the provisions of this Ordinance are complied with.

(2) A notice under subsection (1)—

- (a) shall be served upon the person registered in respect of the child care centre; and
- (b) shall specify a period of time within which the directions shall be complied with.

15. (1) The Director may—

- (a) if it appears to him that there is any danger or risk of danger to persons in any registered child care centre premises; or
- (b) if, in respect of any such premises, a direction given under section 14 is not complied with within the period of time specified in the notice served thereunder,

Director may order cessation of use of premises as child care centre.

by order in writing direct that the premises shall cease to be used as a child care centre for such period as he thinks fit or until further notice.

(2) An order under this section shall be served on the person registered in respect of the premises concerned and shall take effect from the date of the service thereof.

- (3) It shall be sufficient service of an order under this section if—
- (a) it is delivered personally to the person on whom it is to be served;
 - (b) it is sent by registered post to the last known address of that person; or
 - (c) a copy thereof is posted in a conspicuous place upon or in the premises to which it relates.

PART IV

MISCELLANEOUS

Offences and penalties.

16. Any person who—
- (a) operates or takes part in the management of a child care centre in any premises other than premises specified in the certificate of registration of the child care centre;
 - (b) in or in connexion with any application under this Ordinance makes any statement or furnishes information, whether such statement be oral or written, which is false in any material particular and which he knows or reasonably ought to know is false in such particular;
 - (c) obstructs the Director or any inspector or medical officer in the exercise of any of his powers under this Ordinance;
 - (d) refuses to produce any book, document or other article upon being so required under section 13, or, when so required, furnishes information which is false in a material particular and which he knows or reasonably ought to know is false in such particular;
 - (e) operates or takes part in the management of a child care centre which is operated in any name other than the name in which it is registered;
 - (f) fails to comply with an order served on him under section 15,

shall be guilty of an offence and shall be liable on conviction to a fine of \$5,000 and to imprisonment for 1 year; and in the case of a continuing offence to a further daily penalty of \$200.

Evidence.

17. In any prosecution for an offence against this Ordinance, if it is proved that any person did any act in connexion with the organization or operation of a child care centre, it shall be

presumed, until the contrary is proved, that such person took part in the management of such child care centre.

18. (1) The Governor in Council may make regulations Regulations providing in relation to registered child care centres for all or any of the following matters—

- (a) the operation, management and supervision thereof;
- (b) the duties and responsibilities of persons registered in respect thereof;
- (c) the qualifications, experience, appointment, duties, responsibilities and discipline of persons for the purposes of the operation, management and supervision thereof;
- (d) the medical examination of the children cared for and the persons employed therein;
- (e) the exclusion therefrom of any child or employee and measures to preserve the health and well-being of children or employees;
- (f) the control and supervision of activities therein;
- (g) the adequacy, suitability and use of equipment therein;
- (h) the keeping, in respect thereof, of registers, records, time-tables, menus and books of account;
- (i) the reports and information to be supplied to the Director in respect thereof;
- (j) the structure, hygiene and sanitation thereof;
- (k) the precautions to be taken against fire or other peril likely to endanger the lives or health of children cared for therein;
- (l) the authorizing of officers of the Fire Services Department to enter and inspect premises in the neighbourhood of child care centres;
- (m) the control of entrances to and exits therefrom;
- (n) the fees to be charged for inspection and any other service or matter prescribed or permitted by this Ordinance;
- (o) anything which may be prescribed;
- (p) generally, carrying into effect the provisions of this Ordinance.

- (2) Any regulation made under this section may—
- (a) prohibit the performance of specified acts without the consent of the Director;
 - (b) authorize the Director to require or prohibit the performance of specified acts; and
 - (c) require specified acts to be performed to the satisfaction of the Director.

(3) The Director may, by notice in writing to the person registered in respect of a child care centre, waive wholly, partly or conditionally the requirements of any regulation in respect of that child care centre and may amend, or withdraw any such notice.

Passed by the Hong Kong Legislative Council this 5th day of February, 1975.

W. Ho

Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

W. Ho

Clerk to the Legislative Council.



I assent.

M. N. Lehn
Governor.

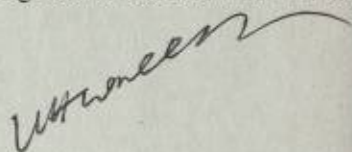
1975

formance of specified acts; and

- (c) require specified acts to be performed to the satisfaction of the Director.

(3) The Director may, by notice in writing to the person registered in respect of a child care centre, waive wholly, partly or conditionally the requirements of any regulation in respect of that child care centre and may amend, or withdraw any such notice.

Passed by the Hong Kong Legislative Council this 5th day of February, 1975.



Clerk to the Legislative Council.

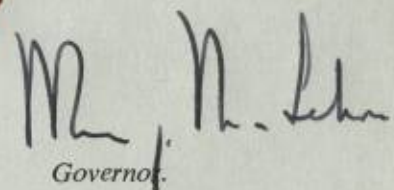
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HONG KONG

No. 14 OF 1975



I assent.



Governor.

6th February, 1975.

An Ordinance to amend the Employment Ordinance.

[7th February, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Employment Short title, (Amendment) Ordinance 1975.

2. The principal Ordinance is amended by adding after section 8 the following new section—

"Damages for wrongful termination of contract.

8A. (1) Without prejudice to section 9, 10 or 11(2), where a contract of employment is terminated otherwise than in accordance with section 6 or 7, a sum equal to the amount of wages which would have accrued to the employee during the period of notice required by section 6 shall be payable by the party terminating the contract to the other party.

Addition of new section 8A. (Cap. 57.)

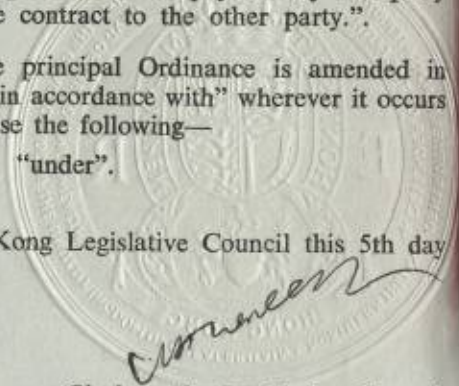
(2) Without prejudice to section 9, 10 or 11(2), where a party to a contract of employment, having given proper notice in accordance with section 6 thereafter terminates the contract before the expiry of the period of notice otherwise than in accordance with section 7, such proportion of the sum equal to the amount of wages which would have accrued to the employee during the period of notice as is proportionate to the period between the termination of the contract and the time when the notice given would have expired shall be payable by the party terminating the contract to the other party."

Amendment
of section
25.

3. Section 25 of the principal Ordinance is amended in subsection (3) by deleting "in accordance with" wherever it occurs and substituting in each case the following—

"under".


Passed by the Hong Kong Legislative Council this 5th day of February, 1975.


W. W. W. W.
Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.

W. W. W. W.
Clerk to the Legislative Council.

I assent.


M. P. S.
Governor.

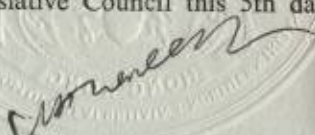
of the period of notice otherwise than in accordance with section 7, such proportion of the sum equal to the amount of wages which would have accrued to the employee during the period of notice as is proportionate to the period between the termination of the contract and the time when the notice given would have expired shall be payable by the party terminating the contract to the other party.”

Amendment
of section
25.

3. Section 25 of the principal Ordinance is amended in subsection (3) by deleting “in accordance with” wherever it occurs and substituting in each case the following—

“under”.

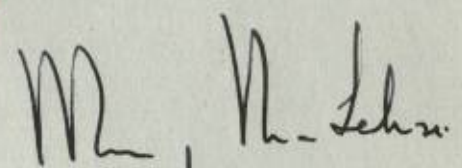
Passed by the Hong Kong Legislative Council this 5th day of February, 1975.


Clerk to the Legislative Council.

HONG KONG

No. 15 OF 1975

I assent.


Governor.

27th February, 1975.

An Ordinance to amend the Evidence Ordinance.

[28th February, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Evidence (Amendment) Ordinance 1975. Short title.

2. Section 27 of the principal Ordinance is amended—

(a) in subsection (1)—

(i) by deleting “the Chinese language” in the first place where it occurs and substituting the following—

“a language other than the English language”;

(ii) in paragraph (c) by deleting “in the Chinese language”; and

Amendment
of section
27.
(Cap. 8.)

- (b) in subsection (2) by deleting "public officers" and substituting the following—
"persons".

Addition of section 29A. 3. The principal Ordinance is amended by adding, after section 29, the following new section—

"Certified transcripts of tape recordings.

29A. (1) A document which—

- (a) purports to be signed by a person appointed under subsection (2); and
(b) purports to be a certified transcript made by him in a language other than the English language of a record which has been admitted in evidence in any civil or criminal proceedings and which is in whole or in part in such language,

shall be admitted in evidence in those proceedings on its production without further proof and, until the contrary is proved, the court shall presume that—

- (i) the signature to the document is that of the person appointed under subsection (2);
(ii) the person signing the document was appointed under subsection (2) at the time when he signed it; and
(iii) the document is an accurate transcript in the language of the record to which it purports to refer.

(2) The Chief Justice may appoint in writing such persons as he thinks fit to carry out the transcription of records and to sign certificates under subsection (1) in relation thereto.

(3) Where any document is produced and admitted as evidence under subsection (1), the court may, if it thinks fit, on its own motion or on the application of any party to the proceedings, summon the person who signed the document and examine him as to the subject matter thereof.

(4) In this section "record" means any disc, tape, sound track or other device in which sounds or other data (not being visual images) are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom."

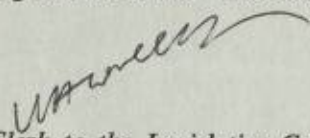
4. Section 40(5) of the principal Ordinance is amended by deleting "Governor" and substituting the following—
"Colonial Secretary".

Amendment of section 40.

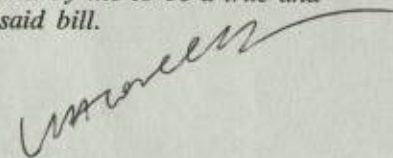
5. Section 41 of the principal Ordinance is amended in paragraph (c) of the definition of "authorized person" by deleting "Governor" and substituting the following—
"Colonial Secretary".

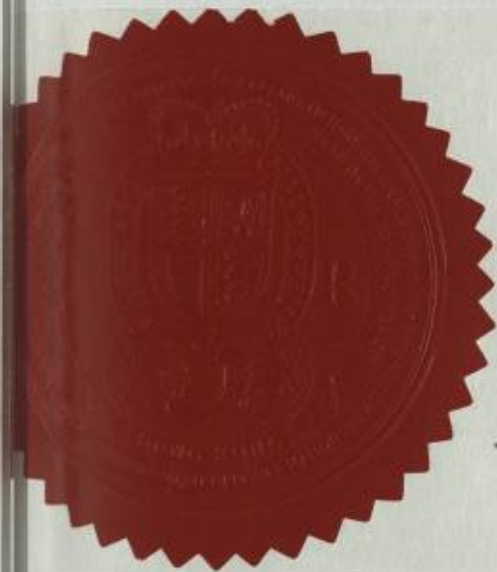
Amendment of section 41.

Passed by the Hong Kong Legislative Council this 26th day of February, 1975.


Clerk to the Legislative Council.

This printed impression has been carefully compared by me with the bill, and is found by me to be a true and correctly printed copy of the said bill.


Clerk to the Legislative Council.



I assent.

W2, N. L. L.

HONG KONG

No. 16 of 1975



I assent.

W. M. M. M. M.
Governor

27th February, 1975.

An Ordinance to amend the Merchant Shipping (Recruiting of Seamen) Ordinance.

[28th February, 1975]

Enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof.

1. This Ordinance may be cited as the Merchant Shipping Short title. (Recruiting of Seamen) (Amendment) Ordinance 1975.

2. Section 2 of the principal Ordinance is amended in sub-section (1) by inserting after the definition of "Seamen's Recruiting Office" the following definition—

Amendment
of section 2.
(Cap. 135.)

"service record book" means a Hong Kong seaman's service record book issued under the regulations made under section 14B;".

Addition of
new Part
III A.

3. The principal Ordinance is amended by adding after Part III the following new Part—

“PART IIIA

SERVICE RECORD BOOKS

Seamen's
service
record
books.

14A. Every seaman who is ordinarily resident in Hong Kong and whose name appears in Part I of the register shall hold a service record book.

Regulations.
[cf. 1970,
c. 36, s. 71.]

14B. (1) The Governor in Council may make regulations for all or any of the following matters—

- (a) the issue of service record books in such form and containing such particulars with respect to the holders thereof and such other particulars (if any) as may be prescribed and requiring seamen to apply for service record books;
- (b) requiring the holders of service record books to produce them to such persons and in such circumstances as may be prescribed;
- (c) the surrender of service record books in such circumstances as may be prescribed;
- (d) any incidental or supplementary matters for which the Governor in Council thinks it expedient for the purposes of the regulations to provide.

(2) Regulations made under this section may provide that a contravention of specified provisions thereof shall be an offence punishable on conviction by a fine not exceeding \$5,000.”

Amendment
of section
24.

4. Section 24 of the principal Ordinance is amended—

- (a) by deleting subsection (5) and substituting the following—

“(5) Any entry in the official log book of a ship or in any similar document, and any document purporting to be a copy of any such entry and to be certified as a true copy by any person specified in subsection (8), shall be admissible in evidence and be *prima facie* evidence of the matters stated therein in proceedings before a Board of Reference if the entry was made, and signed by the master and some

other member of the crew, within 24 hours after the occurrence to which it relates or within such other time as may be allowed under the maritime law applicable to the ship concerned.”; and

- (b) by deleting subsection (8) and substituting the following—

“(8) For the purposes of subsection (5), a copy of an entry in an official log book of a ship or in any similar document may be certified by—

- (a) a superintendent of a mercantile marine office in any part of the Commonwealth;
- (b) a duly accredited consular officer;
- (c) a port authority;
- (d) a notary public; or
- (e) a commissioner for oaths,

or by any person who has functions similar to those of a port authority, notary public or commissioner for oaths.

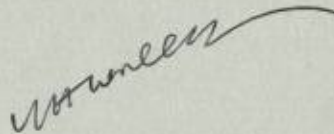
(8A) A copy of an entry in an official log book of a ship or in any similar document purporting to be certified by any person specified in subsection (8) shall be deemed to have been so certified until the contrary is proved.”

5. Sections 39(1)(b) and (2), 40(3)(b) and (4), 42(1)(b), 43(2)(a)(iv) and (5), 44(2)(a)(iv), 45(2)(a)(iv) and (5), 46(2)(a)(iv), 63(2)(b) and (3), 64(3)(b) and (4), 66(2)(ii) and (5), 81(2)(b), 82(3)(b) and 84(2)(ii) of the principal Ordinance are amended by deleting “Hong Kong seaman’s discharge” wherever it occurs and substituting the following—

“service record”.

Amendment
of various
sections of
the principal
Ordinance.

Passed by the Hong Kong Legislative Council this 26th day of February, 1975.


Clerk to the Legislative Council.