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STATUS QUO ON FRINGE BENEFITS TAXATION TO STAY

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THE PURPOSE OF INTRODUCING AMENDMENTS TO THE INLAND REVENUE ORDINANCE ON TAXATION OF FRINGE BENEFITS IS TO REFLECT THE INLAND REVENUE DEPARTMENT'S PRE-GLYNN ASSESSING PRACTICE IN ORDER TO MAINTAIN THE STATUS QUO, THE COMMISSIONER OF INLAND REVENUE, MR ANTHONY AU-YEUNG, SAID TODAY (FRIDAY).

SPEAKING AT A LUNCHEON MEETING OF THE CHARTERED ASSOCIATION OF CERTIFIED ACCOUNTANTS, MR AU-YEUNG SAID THE LEGISLATIVE EXERCISE WAS PROMPTED BY THE DECISIONS MADE BY THE COURT OF APPEAL AND SUBSEQUENTLY BY THE PRIVY COUNCIL IN THE GLYNN CASE.

THE CASE INVOLVED THE QUESTION OF WHETHER PAYMENTS OF SCHOOL FEES MADE DIRECT BY MR GLYNN'S EMPLOYER TO HIS DAUGHTER'S SCHOOL CONSTITUTED CHARGEABLE INCOME OF MR GLYNN.

MR AU-YEUNG EXPLAINED THAT THE DEPARTMENT'S ASSESSING PRACTICE IN RESPECT OF FRINGE BENEFITS WAS BASED ON ITS UNDERSTANDING OF 'MONEY'S WORTH' RULES ESTABLISHED DOWN BY COURT DECISIONS IN ENGLAND.

IN BROAD TERMS, A BENEFIT WAS VIEWED AS CONSTITUTING MONEY'S WORTH IF IT WAS CAPABLE OF BEING CONVERTED INTO MONEY BY THE RECIPIENT OR INVOLVED THE DISCHARGE OF A PERSONAL LIABILITY OF THE EMPLOYEE, MR AU-YEUNG ADDED.

EXPLAINING THE DEPARTMENT'S PRACTICE IN RESPECT OF EDUCATION BENEFITS, MR AU-YEUNG SAID THAT APART FROM EDUCATION BENEFITS PROVIDED THROUGH DISCRETIONARY TRUSTS, THE DEPARTMENT CONSISTENTLY TOOK THE VIEW THAT SUCH BENEFITS WERE CHARGEABLE TO TAX IRRESPECTIVE OF THE ARRANGEMENTS USED TO PROVIDE THE BENEFITS.

"THIS ATTITUDE WAS BASED ON THE UNDERSTANDING THAT IT WAS NOT POSSIBLE FOR AN EMPLOYEE AS A PARENT TO TRANSFER THE LIABILITY FOR THE EDUCATION OF HIS CHILD TO A THIRD PARTY.

"ON THIS FOOTING, ANY PAYMENT OF SCHOOL FEES MADE BY THE EMPLOYER WAS REGARDED AS A DISCHARGE OF THE EMPLOYEE'S LIABILITY AND ACCORDINGLY TREATED AS CHARGEABLE TO SALARIES TAX," HE SAID.

WITH REGARD TO EDUCATION BENEFITS PROVIDED BY DISCRETIONARY TRUSTS, THE DEPARTMENT ACCEPTED THAT BENEFITS PROVIDED BY A GENUINE DISCRETIONARY TRUST CONSTITUTED INCOME OF THE CHILD AND NOT INCOME OF THE EMPLOYEE, THE COMMISSIONER SAID, ADDING THAT THIS POSITION WOULD NOT CHANGE UNDER THE PROPOSED LEGISLATION.

AS FOR THE TAXATION POSITION OF SCHOLARSHIPS AND SIMILAR EDUCATIONAL ENDOWMENTS, MR AU-YEUNG SAID THE POSITION DEPENDED ON WHETHER THE EMPLOYEE OR HIS CHILD WAS THE RECIPIENT OF THE SCHOLARSHIP AND WHETHER IT WAS AWARDED BY VIRTUE OF EMPLOYMENT.

/"IF THE .....

"IF THE SCHOLARSHIP IS AWARDED TO THE EMPLOYEE IT WILL BE EXEMPT FROM SALARIES TAX. NOR WILL ANY SALARIES TAX BE IMPOSED ON A CHILD OF AN EMPLOYEE WHO RECEIVES A SCHOLARSHIP. AS FAR AS THE CHILD IS CONCERNED IT IS NOT INCOME FROM EMPLOYMENT.

"HOWEVER, A SCHOLARSHIP PROVIDED BY REASON OF EMPLOYMENT TO A CHILD OF AN EMPLOYEE WILL, LIKE OTHER EDUCATION BENEFITS, CONSTITUTE CHARGEABLE INCOME OF THE EMPLOYEE," HE SAID.

MR AU-YEUNG POINTED OUT THAT IF BY COINCIDENCE A SCHOLARSHIP HAPPENED TO BE AWARDED BY AN EMPLOYER TO A CHILD OF AN EMPLOYEE FOR REASONS COMPLETELY UNCONNECTED TO EMPLOYMENT, FOR EXAMPLE, THE AWARD WAS A RESULT OF AN OPEN COMPETITION IN THE COMMUNITY, THE SCHOLARSHIP THEN WOULD NOT BE REGARDED AS CHARGEABLE INCOME OF THE EMPLOYEE.

OUTLINING THE DECISIONS IN THE GLYNN CASE BY THE COURT OF APPEAL AND THE PRIVY COUNCIL, MR AU-YEUNG POINTED OUT THAT IT WAS CLEAR FROM THE DECISIONS THAT THE SCOPE OF THE CURRENT LEGISLATION WAS WIDER THAN THE DEPARTMENT UNDERSTOOD IT TO BE PRE-GLYNN AND THE ADMINISTRATION HAD DECIDED THAT THE ORDINANCE SHOULD BE AMENDED SO THAT IT REFLECTED THE DEPARTMENT'S PRE-GLYNN PRACTICE.

"CONTRARY TO FEARS EXPRESSED BY SOME IN THE MEDIA, WE ARE OF THE VIEW THAT OUR OBJECTIVE CAN BE ACHIEVED WITHOUT RESORTING TO LEGISLATION OF EPIC PROPORTIONS," THE COMMISSIONER SAID.

"THE PROPOSED LEGISLATION DOES NOT ATTEMPT TO ENUMERATE EACH PARTICULAR TYPE OF BENEFIT THAT IS TO BE TAXABLE. INSTEAD, WE HAVE GONE THE OTHER WAY, TAKING WHAT I CONSIDER TO BE A FAR MORE PRAGMATIC APPROACH," HE SAID.

THIS WAS DONE BY EXCLUDING FROM THE DEFINITION OF INCOME ANY BENEFIT WHERE THE RELEVANT PAYMENT WAS MADE IN RESPECT OF A LIABILITY OF THE EMPLOYER, HE EXPLAINED.

"THUS, WHERE THE EMPLOYER IS LIABLE FOR THE RELEVANT EXPENSES, BENEFITS SUCH AS THE USE OF COMPANY CARS AND BOATS AND THE PROVISION OF UTILITIES WILL BE COVERED BY THE EXCLUSION," MR AU-YEUNG SAID.

"PAYMENTS MADE TO DISCHARGE LIABILITIES OF EMPLOYEES WILL, OF COURSE, NOT BE COVERED BY THE EXCLUSION AND WILL CONTINUE TO BE CHARGEABLE -- JUST AS THEY WERE PRE-GLYNN," HE ADDED.

HOWEVER, THE COMMISSIONER SAID THE EXCLUSION PROVIDED WAS SUBJECT TO ANOTHER NEW PROVISION WHICH WAS TO ENSURE THAT CONVERTIBLE BENEFITS, SUCH AS ASSETS WHICH COULD BE CONVERTED INTO MONEY BY SALE, AND EDUCATION BENEFITS REMAINED CHARGEABLE TO SALARIES TAX.

"I WOULD NOT LIKE PRACTITIONERS TO THINK THAT THE COURSE THE ADMINISTRATION IS TAKING PERMITS EMPLOYERS TO STRUCTURE EMPLOYEE PACKAGES ALONG ARTIFICIAL LINES.

"WHILST WE ARE SEEKING PEACEFUL CO-EXISTENCE, THE DEPARTMENT WILL NOT BE ABLE TO DISREGARD SECTION 61A OF THE ORDINANCE (TRANSACTIONS DESIGNED TO AVOID LIABILITY FOR TAX). I AM CONFIDENT COMMON SENSE WILL PREVAIL," MR AU-YEUNG SAID.

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APPOINTMENTS TO LAW REFORM COMMISSION ANNOUNCED

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THE CHAIRMAN OF THE LAW REFORM COMMISSION, THE ATTORNEY GENERAL MR JEREMY MATHEWS, TODAY (FRIDAY) ANNOUNCED THE APPOINTMENT OF A NEW MEMBER TO THE COMMISSION, MRS MIRIAM LAU.

MRS LAU IS A MEMBER OF THE LEGISLATIVE COUNCIL AND A SOLICITOR. SHE SERVES ON A NUMBER OF COMMITTEES, INCLUDING THE FIGHT CRIME COMMITTEE, THE POLICE COMPLAINTS COMMITTEE, THE COMMISSION ON YOUTH AND THE COUNCIL FOR THE PERFORMING ARTS. SHE IS ALSO AN APPOINTED MEMBER OF THE REGIONAL COUNCIL.

IN ANNOUNCING THE APPOINTMENT, MR MATHEWS WELCOMED THE ADDITION OF A MEMBER WITH MRS LAU'S BREADTH OF EXPERIENCE TO THE COMMISSION.

MRS LAU REPLACES MRS ROSANNA TAM WHO RETIRES AFTER THREE YEARS AS A MEMBER OF THE COMMISSION. MR MATHEWS PAID TRIBUTE TO MRS TAM'S WORK ON THE COMMISSION, IN PARTICULAR HER CHAIRMANSHIP OF THE SUB-COMMITTEE ON "LOITERING".

MR MATHEWS ALSO ANNOUNCED THE RE-APPOINTMENT OF THREE MEMBERS TO THE COMMISSION: MR GRAHAM CHENG, MISS CHRISTINE LOH AND PROFESSOR EDWARD TYLER.

MR MATHEWS SAID HE WAS PLEASED THAT THE THREE MEMBERS HAD AGREED TO CONTINUE WITH THE WORK OF THE COMMISSION.

"IT IS IMPORTANT THAT WE ENSURE OUR LAWS ARE IN TUNE WITH SOCIETY'S NEEDS. THE COMMISSION PLAYS AN IMPORTANT PART IN ACHIEVING THAT END AND WILL CONTINUE TO DO SO," HE SAID.

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NEW AGE OF MAJORITY

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THE AGE OF MAJORITY (RELATED PROVISIONS) ORDINANCE 1990, WHICH CHANGES THE AGE OF MAJORITY FROM 21 TO 18 FOR MOST PURPOSES, WILL COME INTO EFFECT ON OCTOBER 1, 1990.

FROM THAT DATE, PEOPLE REACHING THE AGE OF 18 CAN ENTER INTO CONTRACTS, BECOME COMPANY DIRECTORS AND MAKE VALID WILLS, A SPOKESMAN FOR THE LEGAL DEPARTMENT SAID TODAY (FRIDAY).

THERE ARE ALSO OTHER CONSEQUENTIAL CHANGES DEALING WITH LEGAL EFFECT OF AGE IN CIVIL LAW.

PERSONS AGED BETWEEN 16 AND 21 NEED THE CONSENT OF A PARENT OR GUARDIAN IN ORDER TO MARRY.

/THE ORDINANCE .....

THE ORDINANCE DOES NOT DO AWAY WITH THE REQUIREMENT FOR PARENTAL CONSENT FOR PERSONS AGED UNDER 21, BUT NOW PROVIDES THAT ANY PERSON AGED BETWEEN 16 AND 21 WHO NEEDS THE CONSENT OF A PARENT OR A GUARDIAN TO MARRY CAN APPLY TO THE DISTRICT COURT FOR PERMISSION TO MARRY IF CONSENT IS WITHHELD.

THE AGE OF MAJORITY (RELATED PROVISIONS) ORDINANCE 1990 RECEIVED ITS THIRD READING IN THE LEGISLATIVE COUNCIL ON MAY 16 THIS YEAR.

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IMO SECRETARY GENERAL SEES MARITIME ADMINISTRATION IN HK

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THE SECRETARY GENERAL OF THE INTERNATIONAL MARITIME ORGANISATION (IMO), MR WILLIAM O'NEIL, TODAY (FRIDAY) HAD A FIRST-HAND LOOK AT THE POLICIES, PLANS AND ACTIVITIES OF THE MARINE DEPARTMENT.

HE WAS BRIEFED BY THE DIRECTOR OF MARINE, MR MICHAEL C.C. SZE, ON THE MARITIME ADMINISTRATION IN HONG KONG.

MR SZE TOLD MR O'NEIL THAT "THE SHIPPING INDUSTRY IS OF SUBSTANTIAL IMPORTANCE TO THE ECONOMY AND PROSPERITY OF HONG KONG".

SOME 65 MILLION DEADWEIGHT TONS OF SHIPPING IS OWNED AND MANAGED IN HONG KONG, REPRESENTING AROUND 10 PER CENT OF THE TOTAL WORLD TONNAGE AND EXCEEDED ONLY BY JAPAN AND GREECE.

HOWEVER, ONLY ABOUT SEVEN MILLION DEADWEIGHT TONS OF SHIPPING IS ACTUALLY REGISTERED IN THE EXISTING HONG KONG REGISTER WHICH IS PART OF THE BRITISH REGISTER.

MR O'NEIL WAS BRIEFED ON THE LATEST DEVELOPMENT ON THE SETTING UP OF A NEW AUTONOMOUS SHIPPING REGISTER FOR HONG KONG TO ENABLE SHIPS ON THE REGISTER TO OPERATE UNDER THE CONTINUITY OF HONG KONG LEGISLATION APPLICABLE UNDER BRITISH ADMINISTRATION BEFORE 1997 AND UNDER THAT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION THEREAFTER.

THE DRAFTING OF THE LEGISLATION FOR THE NEW SHIPPING REGISTER HAS BEEN COMPLETED AND THE AUTONOMOUS SHIPPING REGISTER FOR HONG KONG IS EXPECTED TO BE LAUNCHED AT THE END OF THIS YEAR.

MR O'NEIL BEGAN HIS DAY-LONG VISIT IN THE MARINE DEPARTMENT HEADQUARTERS IN HARBOUR BUILDING, CENTRAL WHERE HE WAS BRIEFED ON HOW HONG KONG IS GIVING EFFECT TO VARIOUS IMO SAFETY AND PREVENTION OF ENVIRONMENTAL POLLUTION CONVENTIONS.

ACCOMPANIED BY MR SZE, MR O'NEIL THEN PROCEEDED ON BOARD "TIN HAU" TO THE SEAMEN'S TRAINING CENTRE AT TAI LAM CHUNG TO INSPECT TRAINING COURSES FOR HONG KONG'S SERVING SEAFARERS.

/MR O'NEIL .....

MR O'NEIL WAS TOLD THAT THE IMO'S CONVENTION ON STANDARDS OF TRAINING, CERTIFICATION AND WATCHKEEPING FOR SEAFARERS 1978 (STCW) WAS EXTENDED TO HONG KONG IN 1984.

SINCE THEN HONG KONG HAS UNDERTAKEN ALL STEPS NECESSARY TO GIVE THE CONVENTION FULL AND COMPLETE EFFECT TO ENSURE THAT FROM THE POINT OF VIEW OF SAFETY OF LIFE AND PROPERTY AT SEA, SEAFARERS ON BOARD SHIPS ARE QUALIFIED AND FIT FOR THEIR DUTIES. THIS INCLUDES THE OBLIGATION TO MAKE APPROPRIATE ARRANGEMENTS FOR TRAINING AND CERTIFICATION.

WITH THE APPROVAL OF THE HONG KONG GOVERNMENT, THE VOCATIONAL TRAINING COUNCIL (VTC) HAS ESTABLISHED THE SEAMEN'S TRAINING CENTRE AT TAI LAM CHUNG.

IN ADDITION, THE VTC FURTHER PROVIDES TRAINING FOR DECK AND ENGINEERING OFFICERS IN THE HONG KONG POLYTECHNIC IN HUNG HOM.

IN THE AFTERNOON, MR O'NEIL TOOK THE OPPORTUNITY TO EXCHANGE VIEWS WITH SENIOR OFFICIALS OF THE MARINE DEPARTMENT AND VISITED THE VESSEL TRAFFIC CONTROL CENTRE AND MACAU FERRY TERMINAL.

MR O'NEIL WILL LEAVE HONG KONG TOMORROW (SATURDAY) NIGHT AFTER A SIX-DAY VISIT.

NOTE TO EDITORS:

A PHOTOGRAPH TAKEN DURING MR O'NEIL'S VISIT TO THE SEAMEN'S TRAINING CENTRE AT TAI LAM CHUNG WILL BE BOXED.

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TIGHTER CONTROL OVER SMOKE EMISSION

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THE GOVERNMENT TODAY (FRIDAY) PUBLISHED IN THE GAZETTE THE AIR POLLUTION CONTROL (SMOKE) (AMENDMENT) REGULATIONS 1990 AS A MOVE TO TIGHTEN CONTROL OVER THE EMISSION OF DARK SMOKE FROM CHIMNEYS AND FURNACES IN THE TERRITORY.

THE REGULATIONS, WHICH TAKE IMMEDIATE EFFECT, WERE MADE TO SPECIFY A MORE STRINGENT STANDARD ON SMOKE EMISSION AS WELL AS TO INCREASE THE DETERRENT EFFECT OF THE LEGISLATION BY RAISING THE LEVEL OF PENALTY.

A GOVERNMENT SPOKESMAN SAID THAT IN HONG KONG THERE WERE ABOUT 10,000 USERS OF STEAM BOILERS, STOVES, INCINERATORS, VARIOUS FURNACES AND ENGINES, INCLUDING MANUFACTURING INDUSTRIES, RESTAURANTS, LAUNDRIES, HOTELS AND HOSPITALS.

THE EMISSION OF DARK SMOKE LEADS TO SOILING OF THE ENVIRONMENT, REDUCTION OF VISIBILITY AND DEPOSIT OF SOOTY MATERIALS ON BUILDINGS AND CLOTHINGS.

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IN THE PRESENCE OF OTHER AIR POLLUTANTS SUCH AS SULPHUR DIOXIDE, IT MAY ALSO LEAD TO LUNG AND RESPIRATORY DISEASES SUCH AS BRONCHITIS AND EMPHYSEMA.

THE SPOKESMAN NOTED THAT IN 1989, THERE WERE 115 SUCCESSFUL PROSECUTIONS AGAINST DARK SMOKE EMISSION OF WHICH 60 WERE REPEATED OFFENCES. THE HIGHEST REPETITION WAS 13 CONVICTED OFFENCES.

IN VIEW OF THE FACT THAT MANY REPEATED OFFENDERS WERE ACTUALLY HABITUAL EMITTERS OF SMOKE, THE DETERRENT EFFECT OF THE PRESENT PENALTY, A $5,000 FINE FOR EACH CONVICTION, WAS CONSIDERED TO BE INADEQUATE, HE SAID.

REGARDING THE STANDARD FOR SMOKE DETECTION, THE SPOKESMAN EXPLAINED THAT THE NEW REGULATIONS WOULD UPGRADE THE INTERPRETATION OF DARK SMOKE FROM SHADE 2 TO SHADE 1 ON THE RINGELMANN CHART.

UNDER THE NEW REGULATIONS, DARK SMOKE EMISSIONS MUST NOT BE AS DARK AS OR DARKER THAN SHADE 1 ON THE RINGELMANN CHART FOR MORE THAN SIX MINUTES IN ANY PERIOD OF FOUR HOURS, OR FOR MORE THAN THREE MINUTES CONTINUOUSLY AT ANY ONE TIME.

FAILURE TO COMPLY WITH THE NEW REGULATIONS COULD RESULT IN A FINE OF $20,000 ON FIRST CONVICTION AND $20,000 AND THREE MONTHS' IMPRISONMENT ON SECOND AND SUBSEQUENT CONVICTIONS.

WHERE THE OFFENCE IS A CONTINUING ONE, A FINE OF $100 FOR EVERY ONE QUARTER OF AN HOUR MAY ALSO BE IMPOSED.

THE SPOKESMAN SAID THE NEW REGULATIONS WOULD BRING ABOUT A SIGNIFICANT REDUCTION IN DARK SMOKE EMISSIONS FROM CHIMNEYS AND FURNACES WITH THE FULL CO-OPERATION OF THE INDUSTRIAL SECTOR, WHICH WAS EXPECTED TO BE ABLE TO COMPLY WITH THE TIGHTENING UP OF THE CONTROL MEASURES.

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CONSTRUCTION OF YUEN LONG SOUTHERN BYPASS PROPOSED

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THE HIGHWAYS DEPARTMENT PROPOSES TO CONSTRUCT THE YUEN LONG SOUTHERN BYPASS WHICH EXTENDS FROM CASTLE PEAK ROAD NEAR POK OI HOSPITAL TO YUEN LONG-TUEN MUN EASTERN CORRIDOR NEAR LAM HAU TSUEN AND BYPASSES YUEN LONG TOWN TO THE SOUTH.

THE REGIONAL HIGHWAY ENGINEER (NEW TERRITORIES), MR KWONG HON-SANG, TODAY (FRIDAY) SAID THIS PROJECT FORMED PART OF THE NORTH WEST NEW TERRITORIES DEVELOPMENT PROGRAMME.

THE PROPOSED BYPASS WOULD BE THREE KILOMETRES LONG AND WOULD HAVE TWO MAJOR INTERCHANGES - ONE AT THE EXISTING CASTLE PEAK ROAD NEAR POK OI HOSPITAL TO CONNECT THE FUTURE AU TAU BYPASS, AND THE OTHER TO THE NORTH OF KONG TAU SAN TSUEN WHICH WOULD BE CONNECTED TO THE FUTURE ROUTE 3 FROM TING KAU/TSING YI.

/MR KWONG .....

MR KWONG SAID THE SUBSIDIARY ROADS TO BE PROVIDED INCLUDED TWO ONE-WAY DISTRIBUTOR ROADS CONNECTING THE TWO INTERCHANGES AND A TWO-WAY SERVICE ROAD FROM TAI TONG ROAD TO CONNECT THE KONG TAU INTERCHANGE, WHEREBY TRAFFIC TO AND FROM YUEN LONG TOWN COULD HAVE DIRECT ACCESS TO THE NEW BYPASS.

THE BYPASS WOULD BE BUILT TO EXPRESSWAY STANDARD WITH NO FRONTAGE ACCESS AND WITH HARD SHOULDERS ON BOTH SIDES, HE SAID.

"IT WOULD HAVE CONCRETE BARRIERS AT THE CENTRAL RESERVE AND ON BOTH SIDES OF THE ROAD FOR SAFETY AND NOISE REDUCTION PURPOSES.

"ADEQUATE AND APPROPRIATE TRAFFIC SIGNS, CARRIAGEWAY MARKINGS, EMERGENCY TELEPHONE SERVICES AND ROAD LIGHTING SYSTEM ALONG THE ROADS WOULD BE PROVIDED.

"SIX SETS OF VEHICULAR BRIDGES WOULD BE BUILT TO BRING THE BYPASS OVER THE EXISTING NULLAHS AND ROADS AND THERE WOULD BE EIGHT PEDESTRIAN UNDERPASSES TO PROVIDE ACCESS ACROSS THE BYPASS.

"A TOTAL OF SIX LARGE CROSS ROAD DRAINS AND EXTENSION OF THE YUEN LONG EASTERN NULLAH WOULD ALSO BE CONSTRUCTED," HE SAID.

MR KWONG SAID IN GENERAL, THE BYPASS WAS TO BE BUILT ON EARTH EMBANKMENTS WITH FILL MATERIAL OBTAINED FROM THE TAI TONG EAST BORROW AREA.

A FILL SITE AT CHEUNG NGAU SHAM WOULD BE FORMED FOR DEPOSITION OF MATERIALS NOT SUITABLE FOR THE ROAD CONSTRUCTION.

AT THE SAME TIME A TWO-WAY HAUL ROAD WOULD BE BUILT TO IMPROVE THE EXISTING VAN TRACK FOR THE BENEFIT OF THE VILLAGERS.

A NOTICE ON THE CONSTRUCTION OF THE PROPOSED YUEN LONG BYPASS WAS PUBLISHED IN THE GAZETTE TODAY (FRIDAY).

THE PLANS AND SCHEME CAN BE INSPECTED AT THE FOLLOWING GOVERNMENT OFFICES:

* CENTRAL AND WESTERN DISTRICT OFFICE, CENTRAL ENQUIRY SUB-OFFICE, CENTRAL GOVERNMENT OFFICES, WEST WING, MAIN ENTRANCE LOBBY, HONG KONG;

* YUEN LONG DISTRICT LANDS OFFICES, YUEN LONG GOVERNMENT OFFICES AND TAI KIU MARKET, NINTH FLOOR, 2 KIU LOK SQUARE, YUEN LONG; AND

* YUEN LONG DISTRICT OFFICE, YUEN LONG DISTRICT BRANCH OFFICE BUILDING, 269 CASTLE PEAK ROAD, YUEN LONG.

ANY PERSON WHO WISHES TO OBJECT TO THE PROPOSED WORKS SHOULD WRITE TO THE SECRETARY FOR TRANSPORT, CENTRAL GOVERNMENT OFFICES, EAST WING, SECOND FLOOR, LOWER ALBERT ROAD, HONG KONG NOT LATER THAN NOVEMBER 20 THIS YEAR.

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WEST KOWLOON CORRIDOR STAGE IV TO BE BUILT

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THE HIGHWAYS DEPARTMENT PROPOSES TO CONSTRUCT STAGE IV PHASE I OF THE WEST KOWLOON CORRIDOR WHICH WILL RELIEVE TRAFFIC CONGESTION AT THE JUNCTIONS OF TONG MI ROAD WITH MONG KOK ROAD AND ARGYLE STREET.

THE PROPOSED SECTION OF THE WEST KOWLOON CORRIDOR IS A TWO-LANE SOUTHBOUND ELEVATED ROAD.

IT WILL CONNECT, TO THE NORTH, WITH THE SOUTHBOUND CARRIAGEWAY OF THE EXISTING STAGE III OF THE CORRIDOR AT TUNG CHAU STREET. FROM THERE IT WILL SPAN SOUTHWARDS ALONG TONG MI ROAD AND FERRY STREET AND END AT THE JUNCTION WITH SOY STREET.

ALSO INCLUDED IN THE PROJECT WILL BE THE RECONSTRUCTION AND MODIFICATION OF THE EXISTING GROUND LEVEL ROADS AND ANCILLARY DRAINAGE AND TRAFFIC ENGINEERING WORKS.

WORK ON THE PROJECT IS EXPECTED TO START IN JUNE NEXT YEAR AND WILL TAKE ABOUT 30 MONTHS TO COMPLETE.

A NOTICE ON THE PROPOSED WORKS WAS PUBLISHED IN THE GAZETTE TODAY (FRIDAY).

THE PLANS AND SCHEME CAN BE INSPECTED AT THE FOLLOWING GOVERNMENT OFFICES:

* CENTRAL AND WESTERN DISTRICT OFFICE, CENTRAL ENQUIRY SUB-OFFICE, CENTRAL GOVERNMENT OFFICES, WEST WING, MAIN ENTRANCE LOBBY, HONG KONG;

* KOWLOON WEST DISTRICT LANDS OFFICE, YAU MA TEI CARPARK BUILDING, 10TH FLOOR, 250 SHANGHAI STREET, KOWLOON; AND

* MONG KOK DISTRICT OFFICE, TUNG PING BUILDING, 157 PRINCE EDWARD ROAD WEST, GROUND FLOOR, KOWLOON.

ANY PERSON WHO OBJECTS TO THE PROPOSED WORKS SHOULD WRITE TO THE SECRETARY FOR TRANSPORT, CENTRAL GOVERNMENT OFFICES, EAST WING, SECOND FLOOR, LOWER ALBERT ROAD, HONG KONG NOT LATER THAN NOVEMBER 13 THIS YEAR.

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SALISBURY GARDEN UNDERGROUND SHOPPING ARCADE PEDESTRIAN SUBWAYS

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THE GOVERNMENT INTENDS TO CONSTRUCT, AS PART OF THE PROPOSED SALISBURY GARDEN UNDERGROUND SHOPPING ARCADE, PEDESTRIAN SUBWAYS UNDERNEATH SALISBURY ROAD AT ITS JUNCTIONS WITH NATHAN ROAD AND MIDDLE ROAD.

A NOTICE CONCERNING THE PROPOSED WORKS WAS PUBLISHED IN THE GAZETTE TODAY (FRIDAY). THE NOTICE CAN ALSO BE SEEN ON NOTICE BOARDS WITHIN THE PROPOSED WORKS AREA.

THE PLAN AND SCHEME MAY BE INSPECTED AT THE FOLLOWING GOVERNMENT OFFICES:

* CENTRAL AND WESTERN DISTRICT OFFICE, CENTRAL ENQUIRY SUB-OFFICE, CENTRAL GOVERNMENT OFFICES, WEST WING, MAIN ENTRANCE LOBBY, HONG KONG;

* KOWLOON WEST DISTRICT LANDS OFFICE, 10TH FLOOR, YAU MA TEI CARPARK BUILDING, 250 SHANGHAI STREET, KOWLOON; AND

* YAU TSIM DISTRICT OFFICE, MIDDLE ROAD CARPARK BUILDING, 15 MIDDLE ROAD, KOWLOON.

ANY PERSON WHO OBJECTS TO THE PROPOSED WORKS SHOULD WRITE TO THE SECRETARY FOR TRANSPORT, CENTRAL GOVERNMENT OFFICES, EAST WING, SECOND FLOOR, LOWER ALBERT ROAD, HONG KONG NOT LATER THAN NOVEMBER 20 THIS YEAR.

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CIVIL ENGINEERING WORKS FOR WATER SUPPLY PROJECT

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THE WATER SUPPLIES DEPARTMENT IS INVITING TENDERS FOR THE CIVIL ENGINEERING WORKS OF A WATER TREATMENT PROJECT TO SERVE TSING LUNG TAU AND SHAM TSENG.

THE PROJECT AIMS TO IMPROVE THE FRESH WATER SUPPLY TO THE AREAS.

THE CONTRACT COVERS SITE FORMATION FOR THE SHAM TSENG TREATMENT WORKS, CONSTRUCTION OF THE SHAM TSENG WEST FRESH WATER SERVICE RESERVOIR WHICH WILL HAVE A CAPACITY OF 20,000 CUBIC METRES, SLOPE STABILISATION, ROAD IMPROVEMENT AND ASSOCIATED MAINLAYING WORK.

THIS IS THE FIRST OF FOUR CONTRACTS FOR THE STAGE I "WATER SUPPLY TO TSING LUNG TAU AND SHAM TSENG PROJECT".

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WITH A DAILY OUTPUT CAPACITY OF 23,000 CUBIC METRES, A NEW TREATED WATER SUPPLY SYSTEM IS EXPECTED TO REPLACE THE EXISTING CHLORINATED RAW WATER SUPPLY SYSTEM TO SHAM TSENG AND TSING LUNG TAU IN 1994.

IT IS EXPECTED THAT WORK ON THE FIRST CONTRACT WILL START IN DECEMBER AND TAKE ABOUT 29 MONTHS TO COMPLETE.

THE DEADLINE FOR SUBMISSION OF TENDERS IS NOON ON OCTOBER 12.

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REFUSE COLLECTION POINT TO BE BUILT IN WAN CHAI

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THE ARCHITECTURAL SERVICES DEPARTMENT IS INVITING TENDERS FOR THE CONSTRUCTION OF A REFUSE COLLECTION POINT AT LUARD ROAD, WAN CHAI.

OCCUPYING A SITE OF ABOUT 303 SQUARE METRES, THE TWO-STOREY REFUSE COLLECTION POINT WILL BE EQUIPPED WITH CARBON FILTERS TO PREVENT THE EMISSION OF FOUL SMELL.

THE BUILDING WILL ALLOW TWO REFUSE COLLECTION VEHICLES TO OPERATE SIMULTANEOUSLY.

IT WILL HAVE AN OFFICE, A STOREROOM, CHANGING ROOMS, A PUMP ROOM AS WELL AS PERIPHERAL AND ROOF-TOP PLANTERS TO IMPROVE THE AESTHETIC OUTLOOK.

WORK IS EXPECTED TO START IN JANUARY AND BE COMPLETED IN OCTOBER NEXT YEAR.

THE DEADLINE FOR SUBMISSION OF TENDERS IS NOON ON OCTOBER 12 THIS YEAR.

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SITE FORMATION FOR RURAL PUBLIC HOUSING ESTATE

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THE TERRITORY DEVELOPMENT DEPARTMENT (TDD) IS INVITING TENDERS FOR THE SITE FORMATION WORK OF THE SECOND RURAL PUBLIC HOUSING ESTATE AT SIN YAN TSENG, CHEUNG CHAU.

THE SITE COVERS AN AREA OF ABOUT 45,000 SQUARE METRES.

/WORK IS .....

WORK IS EXPECTED TO START IN DECEMBER AND TAKE ABOUT 24 MONTHS TO COMPLETE.

DEADLINE FOR SUBMISSION OF TENDERS IS NOON ON OCTOBER 19.

FORMS OF TENDER AND FURTHER PARTICULARS MAY BE OBTAINED FROM WILBUR SMITH ASSOCIATES, CONSULTING ENGINEERS FOR TDD'S SOUTHWEST NEW TERRITORIES DEVELOPMENT OFFICE, AT SUITE 805, TSIM SHA TSUI CENTRE, WEST WING, 66 MODY ROAD, TSIM SHA TSUI EAST.

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ROAD SAFETY IMPORTANT FOR EVERYONE

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ROAD SAFETY IS IMPORTANT FOR EVERYONE AND THERE IS ALWAYS A NEED TO REDUCE THE NUMBERS WHO ARE KILLED AND INJURED ON THE ROADS, THE POLICE REGIONAL COMMANDER, HONG KONG ISLAND, MR RICHARD SMALLSHAW, SAID TODAY (FRIDAY).

MR SMALLSHAW SAID IT WAS VITAL THAT ROADS AND PAVEMENTS WERE USED PROPERLY.

"TRAFFIC LIGHTS AND SIGNS MUST BE OBEYED AND PEDESTRIANS MUST CROSS AT DEDICATED CROSSING POINTS WHERE THEY ARE PROVIDED.

"TO DO OTHERWISE IS OFTEN DANGEROUS AND CAN RESULT IN DEATH OR INJURY," HE SAID.

MR SMALLSHAW WAS SPEAKING AT A CEREMONY TO PRESENT CERTIFICATES OF APPOINTMENT TO ROAD SAFETY PATROL OFFICERS OF HONG KONG ISLAND.

THE ROAD SAFETY PATROL SCHEME WAS ESTABLISHED IN 1963. THERE ARE NOW 50 PRIMARY AND SECONDARY SCHOOLS PARTICIPATING IN THE SCHEME IN THE HONG KONG ISLAND REGION.

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COMMUNITY LEADERS URGED TO HELP PROMOTE VOTER REGISTRATION

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THE REGIONAL SECRETARY FOR THE NEW TERRITORIES, MR ADOLF HSU, THIS (FRIDAY) AFTERNOON URGED COMMUNITY LEADERS TO HELP PROMOTE VOTER REGISTRATION.

OFFICIATING AT THE OPENING OF THE NEW OFFICES OF THE NORTH DISTRICT BOARD AND DISTRICT OFFICE, MR HSU URGED THEM TO ENCOURAGE RESIDENTS TO REGISTER AS ELECTORS AND VOTE IN NEXT YEAR'S ELECTIONS.

/MR HSU .....

MR HSU NOTED THAT THERE HAS BEEN A DEMAND FOR A GOVERNMENT OFFICE BUILDING IN NORTH DISTRICT EVER SINCE THE INTRODUCTION OF THE DISTRICT ADMINISTRATION SCHEME IN 1979.

THE COMPLETION OF THE NEW FANLING GOVERNMENT OFFICES BUILDING SHOULD SATISFY THIS DEMAND, HE ADDED.

THE SIX-STOREY GOVERNMENT OFFICES BUILDING, LOCATED AT 3 PIK FUNG ROAD, ACCOMMODATES THE NORTH DISTRICT BOARD, DISTRICT OFFICE AND 12 GOVERNMENT DEPARTMENTS, PROVIDING COMPREHENSIVE AND CONVENIENT SERVICES TO LOCAL RESIDENTS.

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ANTI-BURGLARY AND ROBBERY SEMINAR IN MONG KOK

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AN ANTI-BURGLARY AND ROBBERY SEMINAR WILL BE HELD IN MONG KOK ON SUNDAY (SEPTEMBER 23) TO DRAW RESIDENTS' ATTENTION TO THE IMPORTANCE OF HOME SECURITY.

ORGANISED BY THE DISTRICT'S FIGHT CRIME COMMITTEE (DFCC) AND SPONSORED BY THE DISTRICT BOARD, THE SEMINAR WILL BEGIN AT 3 PM ON THE 10TH FLOOR OF THE URBAN COUNCIL FA YUEN STREET COMPLEX.

ADMISSION IS FREE.

THE SPEAKERS WILL INCLUDE THE OFFICER-IN-CHARGE OF THE POLICE KOWLOON REGIONAL CRIME PREVENTION UNIT (MONG KOK), MR LEUNG HAK-WUN, AND A STATION OFFICER OF THE FIRE SERVICES DEPARTMENT'S FIRE PREVENTION BUREAU, MR YU CHIU-MAN.

THERE WILL BE A PRIZE PRESENTATION CEREMONY FOR THE "TENANTS AND CARETAKERS QUIZ COMPETITION" HELD EARLIER IN THE DISTRICT.

THE OFFICIATING GUESTS WILL BE A FIGHT CRIME COMMITTEE MEMBER, MR JUSTEIN WONG; THE ASSISTANT MONG KOK DISTRICT OFFICER, MR VINCENT FUNG; POLICE ASSISTANT DISTRICT COMMANDER (OPERATIONS) IN MONG KOK, MR LUNG HUNG-CHEUK; AND THE DFCC CHAIRMAN, MRS TAM CHEUNG KIT-YING.

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EXHIBITION ON EMPLOYMENT LAW AT CITYPLAZA

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THE LABOUR DEPARTMENT WILL HOLD A THREE-DAY EXHIBITION FROM TOMORROW (SATURDAY) TO ENHANCE PUBLIC UNDERSTANDING OF THE EMPLOYMENT ORDINANCE AND WORKERS' STATUTORY BENEFITS.

THE EXHIBITION WILL BE HELD ON THE SECOND FLOOR OF CITYPLAZA II, TAIKOO SHING, IN EASTERN DISTRICT.

IT IS ONE IN A SERIES OF EXHIBITIONS STAGED BY THE DEPARTMENT'S LABOUR RELATIONS PROMOTION UNIT IN VARIOUS COMMERCIAL COMPLEXES THROUGHOUT THE YEAR.

THE EXHIBITION WILL INTRODUCE IN SIMPLE LANGUAGE AND THROUGH INTERESTING ILLUSTRATIONS THE MAJOR PROVISIONS OF THE EMPLOYMENT ORDINANCE, SUCH AS PAID ANNUAL LEAVE, MATERNITY PROTECTION, TERMINATION OF EMPLOYMENT CONTRACT, LONG SERVICE PAYMENT AND SEVERANCE PAYMENT.

SPONSORED BY THE CITYPLAZA MANAGEMENT WHICH PROVIDES THE VENUE FREE OF CHARGE, THE EXHIBITION WILL BE OPEN DAILY FROM 10.30 AM TO 7 PM UNTIL MONDAY (SEPTEMBER 24).

LABOUR DEPARTMENT OFFICERS WILL BE ON HAND TO ANSWER ENQUIRIES ON LABOUR RELATIONS AND EMPLOYMENT MATTERS.

IN ADDITION, THERE WILL BE A QUIZ ON LABOUR LAWS TO AROUSE VISITORS' INTEREST. WINNERS MAY JOIN A LUCKY DRAW WITH ATTRACTIVE PRIZES AT THE END OF THIS YEAR'S SERIES OF EXHIBITIONS IN DECEMBER.

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YOUTH CHINESE MUSIC FESTIVAL IN OCTOBER

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MUSIC LOVERS WILL HAVE OPPORTUNITIES TO ENJOY PERFORMANCES BY LOCAL AND CHINESE MUSICIANS DURING THE 1990 HONG KONG YOUTH CHINESE MUSIC FESTIVAL TO BE HELD FROM OCTOBER 20 TO 27.

COMPRISING A SERIES OF CONCERTS, MASTERCLASSES, LECTURES AND DEMONSTRATIONS, THE FESTIVAL IS ORGANISED ANNUALLY BY THE MUSIC OFFICE TO ENHANCE THE STANDARD OF PERFORMANCE IN HONG KONG AND TO STIMULATE GREATER INTEREST IN CHINESE MUSIC.

THE OPENING CONCERT ON OCTOBER 20, FEATURING FAMOUS COMPOSITIONS, WILL BE HELD AT THE TSUEN WAN TOWN HALL. IT WILL BEGIN AT 7.30 PM.

FOUR GUEST MUSICIANS FROM CHINA - SAO HIOUX CHUN (GUZHENG), GLORIA KU (PIPA), TSUI HUNG (PIPA) AND CAI JINGMIN (DIZI) - WILL GIVE DEMONSTRATION PERFORMANCES AND CONDUCT MASTERCLASSES AT VARIOUS MUSIC CENTRES OF THE MUSIC OFFICE.

/IN SUPPORT .....

IN SUPPORT OF THE FESTIVAL, THE URBAN COUNCIL WILL ORGANISE A CONCERT ON OCTOBER 25 WITH PERFORMANCESBY THE HONG KONG CHINESE ORCHESTRA AND THE HONG KONG YOUTH CHINESE ORCHESTRA. IT WILL BEGIN AT 3 PM AT THE QUEEN ELIZABETH STADIUM, WAN CHAI.

TWO OTHER CONCERTS - THE INTERFLOW CONCERT AND THE JING YING CONCERT - WILL BE STAGED AT THE SHA TIN TOWN HALL ON OCTOBER 21 AND AT THE HONG KONG ACADEMY FOR PERFORMING ARTS DRAMA THEATRE ON OCTOBER 25.

THE TWO CONCERTS WILL START AT 2.15 PM AND 7.45 PM RESPECTIVELY.

PERFORMING AT THE JING YING CONCERT WILL BE THE GUEST MUSICIANS FROM CHINA, THE MUSIC OFFICE'S HONG KONG YOUTH CHINESE PLUCKED STRING ORCHESTRA AND WINNERS IN THE SCHOOLS MUSIC FESTIVAL.

A FINALE CONCERT WILL BE HELD ON OCTOBER 27 AT THE CITY HALL CONCERT HALL, WITH PERFORMANCES BY THE HONG KONG YOUTH CHINESE ORCHESTRA AND RENOWNED MUSICIANS.

TICKETS FOR THE CONCERTS, EXCEPT THE URBAN COUNCIL AND THE INTERFLOW CONCERTS WHICH ARE NOT OPEN TO THE PUBLIC, AT $20 AND $30 EACH ARE NOW AVAILABLE AT ALL URBTIX OUTLETS.

FURTHER ENQUIRIES CAN BE MADE ON TEL. 475 0465.

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FIRING PRACTICE IN OCTOBER

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FIRING PRACTICE WILL TAKE PLACE AT THE HA TSUEN/CASTLE PEAK RANGE ON 20 DAYS NEXT MONTH.

THE PUBLIC IS WARNED NOT TO ENTER THE AREA WHEN RED FLAGS ARE HOISTED.

/FOLLOWING ARE .....

FOLLOWING ARE THE DATES AND TIMES THAT FIRING PRACTICE WILL TAKE PLACE:

DATE	TIME
OCTOBER 1 (MONDAY)	8.30 AM - 5 PM
OCTOBER 2 (TUESDAY)	8.30 AM - 11.59 PM
OCTOBER 5 (FRIDAY)	8.30 AM - 10 PM
OCTOBER 8 (MONDAY)	8.30 AM - 11.59 PM
OCTOBER 9 (TUESDAY)	8.30 AM - 11.59 PM
OCTOBER 10 (WEDNESDAY)	8.30 AM - 5 PM
OCTOBER 11 (THURSDAY)	8.30 AM - 5 PM
OCTOBER 12 (FRIDAY)	8.30 AM - 5 PM
OCTOBER 15 (MONDAY)	8.30 AM - 5 PM
OCTOBER 16 (TUESDAY)	8.30 AM - 5 PM
OCTOBER 17 (WEDNESDAY)	8.30 AM - 5 PM
OCTOBER 18 (THURSDAY)	8.30 AM - 10 PM
OCTOBER 19 (FRIDAY)	8.30 AM - 5 PM
OCTOBER 22 (MONDAY)	8.30 AM - 5 PM
OCTOBER 23 (TUESDAY)	8.30 AM - 5 PM
OCTOBER 24 (WEDNESDAY)	8.30 AM - 5 PM
OCTOBER 25 (THURSDAY)	8.30 AM - 5 PM
OCTOBER 29 (MONDAY)	8.30 AM - 5 PM
OCTOBER 30 (TUESDAY)	8.30 AM - 5 PM
OCTOBER 31 (WEDNESDAY)	8.30 AM - 5 PM

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