

香港特別行政區

2003 年第 34 號條例

印章位置

署理行政長官
曾蔭權
2003 年 11 月 13 日

本條例旨在修訂若干條例以實施政府就 2003 至 2004 財政年度提出的財政預算案中的某些建議。

[2003 年 11 月 14 日]

由立法會制定。

1. 簡稱

本條例可引稱為《2003 年收入(第 3 號)條例》。

2. 適用範圍

第 3 至 6 條就自 2003 年 4 月 1 日開始的課稅年度及以後的各課稅年度而適用。

《稅務條例》

3. 符合資格的債務票據

《稅務條例》(第 112 章)第 14A 條現予修訂——

(a) 在第 (1)(a) 及 (b) 款中，在“債務票據”之前加入“中期”；

(b) 在第 (4) 款中——

(i) 廢除“在本部中，“債務”而代以——

“在本條中——

“債務”；

(ii) 在“債務票據”的定義中——

(A) 廢除 (c) 段；

(B) 在 (f) 段中，廢除“本款”而代以“本定義”；

(C) 在英文文本中，在 (g) 段中，廢除末處的句號而代以分號；

HONG KONG SPECIAL ADMINISTRATIVE REGION**ORDINANCE NO. 34 OF 2003**

L.S.

Donald TSANG
Acting Chief Executive
13 November 2003

An Ordinance to amend certain Ordinances to give effect to some of the proposals in the Budget introduced by the Government for the 2003–2004 financial year.

[14 November 2003]

Enacted by the Legislative Council.

1. Short title

This Ordinance may be cited as the Revenue (No. 3) Ordinance 2003.

2. Application

Sections 3 to 6 apply in relation to the year of assessment commencing on 1 April 2003 and to all subsequent years of assessment.

Inland Revenue Ordinance

3. Qualifying debt instruments

Section 14A of the Inland Revenue Ordinance (Cap. 112) is amended—

- (a) in subsection (1)(a) and (b), by adding “medium term” before “debt instrument”;
- (b) in subsection (4)—
 - (i) by repealing “In this Part, “debt” and substituting—
“In this section—
“debt”;
 - (ii) in the definition of “debt instrument”—
 - (A) by repealing paragraph (c);
 - (B) in paragraph (f), by repealing “subsection” and substituting “definition”;
 - (C) in paragraph (g), by repealing the full stop at the end and substituting a semicolon;

(iii) 加入——

““中期債務票據”(medium term debt instrument) 指——

(a) 符合以下條件的債務票據——

- (i) 在 2003 年 3 月 5 日之前發行；
- (ii) 原來的到期期間不少於 5 年或沒有註明日期；及
- (iii) 不能在自發行日期起計的 5 年內贖回；或

(b) 符合以下條件的債務票據——

- (i) 在 2003 年 3 月 5 日或之後發行；
- (ii) 原來的到期期間少於 7 年但不少於 3 年或沒有註明日期；及
- (iii) 能在自發行日期起計的 7 年內(首 3 年內除外)贖回；”；

(c) 在第 (5) 款中——

- (i) 在 (a) 段中，廢除“第 (4)(b) 款”而代以“該定義的 (b) 段”；
- (ii) 在 (b) 段中，廢除“第 (4)(d)(i) 或 (ii) 款”而代以“該定義的 (d)(i) 或 (ii) 段”。

4. 某些利潤免稅

第 26A 條現予修訂——

(a) 在第 (1) 款中——

- (i) 在 (f) 段中，廢除末處的“及”；
- (ii) 在 (g) 段中，廢除末處的逗號而代以分號；
- (iii) 加入——

“(h) 已就或須就長期債務票據支付的利息；及

- (i) 因長期債務票據的出售或其他處置或到期被贖回或於出示時被贖回而獲得的收益或利潤，”；

(b) 在第 (2) 款中，加入——

““長期債務票據”(long term debt instrument) 指在第 14A 條中界定並符合以下條件的債務票據——

- (a) 在 2003 年 3 月 5 日或之後發行；
- (b) 原來的到期期間不少於 7 年或沒有註明日期；及

(iii) by adding—

““medium term debt instrument” (中期債務票據) means—

(a) a debt instrument that—

- (i) is issued before 5 March 2003;
- (ii) has an original maturity of not less than 5 years or is undated; and
- (iii) cannot be redeemed within 5 years from the date of its issue; or

(b) a debt instrument that—

- (i) is issued on or after 5 March 2003;
- (ii) has an original maturity of less than 7 years but not less than 3 years or is undated; and
- (iii) can be redeemed within 7 years from the date of its issue but not within the first 3 years.”;

(c) in subsection (5)—

- (i) in paragraph (a), by repealing “subsection (4)(b)” and substituting “paragraph (b) of that definition”;
- (ii) in paragraph (b), by repealing “subsection (4)(d)(i) or (ii), as the case may be” and substituting “paragraph (d)(i) or (ii), as the case may be, of that definition”.

4. Exclusion of certain profits from tax

Section 26A is amended—

(a) in subsection (1)—

- (i) in paragraph (f), by repealing “and” at the end;
- (ii) in paragraph (g), by repealing the comma at the end and substituting a semicolon;
- (iii) by adding—

“(h) interest paid or payable on a long term debt instrument; and

(i) any gain or profit on the sale or other disposal or on the redemption on maturity or presentment of a long term debt instrument.”;

(b) in subsection (2), by adding—

““long term debt instrument” (長期債務票據) means a debt instrument as defined in section 14A that—

- (a) is issued on or after 5 March 2003;
- (b) has an original maturity of not less than 7 years or is undated; and

(c) 不能在自發行日期起計的 7 年內贖回；”。

《稅務(符合資格的債務票據)令》

5. 信貸評級規定不適用

《稅務(符合資格的債務票據)令》(第 112 章，附屬法例 M) 第 1 條現予修訂，廢除自“關於”起至“條文”為止的所有字句而代以“本條例第 14A(4) 條中“債務票據”的定義的 (b) 段所述的關於信貸評級的條文，”。

6. 最低面額

第 2 條現予修訂，廢除自“附表”起至“14A(4)(d)(i) 條”為止的所有字句而代以“就附表所列的法定法團或由政府全資擁有或部分擁有的法團所發行的債務票據而言，本條例第 14A(4) 條中“債務票據”的定義的 (d)(i) 段”。

《印花稅條例》

7. 加入條文

《印花稅條例》(第 117 章) 現予修訂，在第 V 部中加入——

“47B. 與間接分配單位或贖回單位 有關的轉讓文書可獲豁免

(1) 凡任何人根據第 30(3) 條被當作轉讓任何單位信託計劃下的單位，並有文書就該項轉讓而根據該條被當作為屬於附表 1 第 2(4) 類的售賣形式的轉讓書，如該項轉讓憑藉第 19(1A)(b)(ii) 條而屬第 19(1) 條不適用的轉讓，則無須就該文書徵收印花稅。

(2) 凡任何人根據第 30(4) 條被當作轉讓任何單位信託計劃下的單位，如該項轉讓憑藉第 19(1A)(a) 條而屬第 19(1) 條不適用的轉讓，則無須就根據第 30(4) 條被當作為該單位的轉讓書的文書徵收印花稅。

(c) cannot be redeemed within 7 years from the date of its issue;”.

Inland Revenue (Qualifying Debt Instruments) Order

5. Credit rating requirement not to apply

Section 1 of the Inland Revenue (Qualifying Debt Instruments) Order (Cap. 112 sub. leg. M) is amended by repealing “section 14A(4)(b)” and substituting “paragraph (b) of the definition of “debt instrument” in section 14A(4)”.

6. Minimum denomination

Section 2 is amended by repealing “section 14A(4)(d)(i)” and substituting “paragraph (d)(i) of the definition of “debt instrument” in section 14A(4)”.

Stamp Duty Ordinance

7. Section added

The Stamp Duty Ordinance (Cap. 117) is amended by adding in Part V—

“47B. Instruments of transfer relating to indirect allotment or redemption of units to be exempt

(1) Where a person is deemed under section 30(3) to transfer a unit under a unit trust scheme and, in relation to that transfer, an instrument is deemed under that section to be a transfer by way of sale falling within head 2(4) in the First Schedule, if that transfer is one to which section 19(1) does not apply by virtue of section 19(1A)(b)(ii), that instrument is not chargeable with stamp duty.

(2) Where a person is deemed under section 30(4) to transfer a unit under a unit trust scheme, if that transfer is one to which section 19(1) does not apply by virtue of section 19(1A)(a), the instrument that is deemed under section 30(4) to be a transfer of the unit is not chargeable with stamp duty.

(3) 凡任何人根據第 30(5) 條被當作轉讓任何單位信託計劃下的單位，如該項轉讓憑藉第 19(1A)(b)(i) 條而屬第 19(1) 條不適用的轉讓，則無須就根據第 30(5) 條被當作為該單位的轉讓書的文書徵收印花稅。”。

8. 修訂附表 1

附表 1 現予修訂——

- (a) 在方括號內，廢除“及 45”而代以“、 45 及 47B”；
- (b) 在第 2(4) 類中，廢除“及 47A”而代以“、 47A 及 47B”。

(3) Where a person is deemed under section 30(5) to transfer a unit under a unit trust scheme, if that transfer is one to which section 19(1) does not apply by virtue of section 19(1A)(b)(i), the instrument that is deemed under section 30(5) to be a transfer of the unit is not chargeable with stamp duty.”.

8. First Schedule amended

The First Schedule is amended—

- (a) within the square brackets, by repealing “& 45” and substituting “, 45 & 47B”;
- (b) in head 2(4), by repealing “and 47A” and substituting “, 47A and 47B”.