

**Implementation Timetable  
for Major Measures in the 2008-09 Budget**

<b>Items</b>	<b>Time of Implementation</b>	<b>Executive Department</b>	<b>Relevant Information</b>
<i>Measures to Support Disadvantaged Groups</i>			
<u>Persons with Disabilities</u>			
1. To provide an additional transport supplement of \$200 a month to Disability Allowance recipients aged between 12 and 64, and CSSA recipients in the same age group with 100 per cent disability (Para. 138 of the 2008-09 Budget).	July 2008	Social Welfare Department	The Transport Supplement has been paid to eligible recipients commencing from July 2008.
<u>Social Security Recipients</u>			
2. To provide one additional month of the standard rate CSSA payments for CSSA recipients and one additional month of allowance for recipients of Disability Allowance (Para. 142).	June 2008	Social Welfare Department	The additional payment has been paid to eligible recipients in June 2008.

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3. To adjust the CSSA payment rates in accordance with the existing mechanism ahead of the normal schedule, so as to ease the impact of rising prices on the recipients (Para. 143).	August 2008	Social Welfare Department	The Finance Committee has approved a proposal to make an in-year adjustment of CSSA standard payment rates by 4.4% with effect from 1 August 2008.
<u>Public Housing Tenants</u>			
4. To pay one month's rent for lower income families living in the rental units of the Housing Authority and the Housing Society (Para. 144).	August 2008	Housing Department	<p>The Finance Committee has approved the funding on 6 June 2008. The scheme details are available at :</p> <p><a href="http://www.legco.gov.hk/yr07-08/english/fc/fc/papers/f08-20e.pdf">http://www.legco.gov.hk/yr07-08/english/fc/fc/papers/f08-20e.pdf</a></p> <p>Housing Department is working on the implementation arrangement and an announcement will be made in due course.</p> <p>For enquiry concerning rental units of Housing Authority, please contact Housing Manager (Rent Unit) Mr. CHAN Ip-ming</p>

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			at 2761 5829.
<u>Low-income Group</u>			
5. To relax the eligibility criteria of applicants for the pilot Transport Support Scheme and the subsidy period, and allow eligible people working and living in the same district to apply for the allowance (Paras. 145-147).	The relaxations to the Transport Support Scheme will be launched on 2 July 2008.	Labour Department	<p>The Finance Committee has approved the relaxations on 25 April 2008.</p> <p>The relaxations are: (1) raising the monthly income ceiling from \$5,600 to \$6,500; (2) allowing eligible people working and living in the same district to apply for the allowance; and (3) extending the duration of subsidy period from six months to 12 months.</p> <p>Relevant information on the relaxed Scheme is available at:</p> <p><a href="http://www.tss.labour.gov.hk">http://www.tss.labour.gov.hk</a></p> <p>For enquiries, please contact the Scheme's Office</p> <p>(Enquiry Hotline : 2123 9966).</p>
6. To grant each residential electricity account a subsidy of \$1,800 (Para. 148).	From September 2008 to February 2009	Financial Services and the Treasury Bureau	<p>The Finance Committee has approved the funding on 23 May 2008. The scheme details are available at :</p> <p><a href="http://www.fstb.gov.hk/tb/eng/info/electrici">http://www.fstb.gov.hk/tb/eng/info/electrici</a></p>

Items	Time of Implementation	Executive Department	Relevant Information
			<a href="#">tychargesubsidy_e.html</a>
<u>The Elderly</u>			
7. To provide minor home maintenance and improvement services as well as essential fittings for elders without family support, who live in dilapidated homes with poor fittings and lack financial means to improve their home conditions (Paras. 152-153).	June 2008	Social Welfare Department	<p>Elders (aged 60 or above) who apply under this scheme have to fulfill the following criteria: a) living alone or with other elder(s) aged 60 or above; b) living in an unfavourable environment which is posing safety risks/lacking essential fittings that are necessary to facilitate the elders' daily activities; and c) having a housing monthly income at \$5,910 or below for an elder living alone, or \$9,740 or below for an elderly couple.</p> <p>All District Elderly Community Centres (DECCs), as delivery agencies of this new scheme, will provide the necessary services to eligible elders based on a home environment assessment. The amount of subsidy for each eligible elderly household will be subject to a ceiling of \$5,000.</p>

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			Elders may contact DECCs for details of the scheme. Information of DECCs can be downloaded from Social Welfare Department's website: <a href="http://www.swd.gov.hk/">http://www.swd.gov.hk/</a>
8. To subsidise the elderly in need to carry out maintenance or safety improvement works for their self-occupied properties (Paras. 154-156).	20 May 2008	Hong Kong Housing Society (HKHS)	Relevant information can be obtained from the offices and websites of the HKHS ( <a href="http://www.hkhs.com/eng/business/pm_bmgsg.asp">www.hkhs.com/eng/business/pm_bmgsg.asp</a> ) (and its Property Management Advisory Centres), the Buildings Department ( <a href="http://www.bd.gov.hk">www.bd.gov.hk</a> ), the Urban Renewal Authority ( <a href="http://www.ura.org.hk">www.ura.org.hk</a> ) and the Home Affairs Department ( <a href="http://www.had.gov.hk">www.had.gov.hk</a> ).  For enquiries, please contact the HKHS (Enquiry hotline: 2839 7166 / 2894 3222).
9. To provide each Old Age Allowance recipient with a one-off grant of \$3,000 (Paras. 157-162).	June 2008	Social Welfare Department	The one-off grant of \$3,000 has been paid to eligible recipients in June 2008.

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<b>Measures to Leave Wealth with the People</b>			
<u>Salaries Tax and Tax under Personal Assessment</u>			
10. A one-off tax reduction of 75 per cent of salaries tax and tax under personal assessment for 2007-08, subject to a ceiling of \$25,000 (Para. 166).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The reduction will be reflected in the final tax payable for 2007-08 on the next demand note for salaries tax and tax under personal assessment (to be issued starting from July).	Inland Revenue Department	<p>Inland Revenue Department Website:  <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a></p> <p><u>Enquiry</u></p> <p>187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )</p> <p><u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a></p>
11. To raise the personal allowance to the 2002-03 levels (Para. 167).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will be reflected in the provisional tax for 2008-09 on the next Salaries Tax Demand Note (to be issued starting from July).	Inland Revenue Department	<p>Inland Revenue Department Website:  <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a></p> <p><u>Enquiry</u></p> <p>187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )</p>

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			<u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
12. To widen tax bands from \$35,000 to \$40,000 (Para. 169).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will be reflected in the provisional tax for 2008-09 on the next Salaries Tax Demand Note (to be issued starting from July).	Inland Revenue Department	<p>Inland Revenue Department Website:  <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a></p> <p><u>Enquiry</u></p> <p>187 8088 ( Inland Revenue Department  24-hour Interactive Enquiry Service )</p> <p><u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a></p>
13. To lower the standard rate from 16% to 15% (Para. 165).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will be reflected in the provisional tax for 2008-09 on the next Salaries Tax Demand Note (to be issued starting from July).	Inland Revenue Department	<p>Inland Revenue Department Website:  <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a></p> <p><u>Enquiry</u></p> <p>187 8088 ( Inland Revenue Department  24-hour Interactive Enquiry Service )</p> <p><u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a></p>

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14. To raise the ceiling for tax deductible charitable donations from 25% to 35% (Para. 130).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will be reflected in the provisional tax for 2008-09 on the next Salaries Tax Demand Note (to be issued starting from July).	Inland Revenue Department	<p>Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a></p> <p><u>Enquiry</u></p> <p>187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )</p> <p><u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a></p>
<u>Profits Tax</u>			
15. To offer a one-off tax reduction of 75% of profits tax for 2007-08, subject to a ceiling of \$25,000 (Para. 171).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The reduction will be reflected in the taxpayer's final tax payable for 2007-08 on the next Profits Tax Demand Note (to be issued starting from July).	Inland Revenue Department	<p>Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a></p> <p><u>Enquiry</u></p> <p>187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )</p> <p><u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a></p>
16. To lower the corporate profits tax rate from 17.5% to 16.5% (Para. 170) and	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will	Inland Revenue	Inland Revenue Department Website:



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the standard rate from 16% to 15% (Para. 165).	be reflected in the taxpayer's provisional tax for 2008-09 on the next Profits Tax Demand Note (to be issued starting from July).	Department	<a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a>  <u>Enquiry</u>  187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )  <u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
17. To raise the ceiling for tax deductible donations from 25% to 35% (Para. 130).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will be reflected in the taxpayer's provisional tax for 2008-09 on the next Profits Tax Demand Note (to be issued starting from July).	Inland Revenue Department	Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a>  <u>Enquiry</u>  187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )  <u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
18. To provide better tax deduction arrangement for capital expenditure on environment-friendly machinery and equipment (Para. 127).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will be reflected in the taxpayer's final tax payable for 2008-09 on the next year's Profits Tax Demand Note (normally	Inland Revenue Department	Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a>  <u>Enquiry</u>

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	issued starting from May 2009).		187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )  <u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
<u>Business Registration Fee</u>			
19. To waive the business registration fee for 2008-09 to benefit all companies (Para. 172).	April 2008	Inland Revenue Department	Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a>  <u>Enquiry</u>  187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )  <u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
<u>Property Tax</u>			
20. To offer a one-off tax reduction of 75% of property tax for 2007-08, subject to a ceiling of \$25,000 (Para. 173).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The reduction will be reflected in the taxpayer's final tax payable for 2007-08 on the next Property Tax Demand Note (to be issued starting	Inland Revenue Department	Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a>  <u>Enquiry</u>

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	from July).		187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )  <u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
21. To lower the standard rate from 16% to 15% (Para. 165).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The adjustment will be reflected in the taxpayer's provisional tax for 2008-09 on the next Property Tax Demand Note (to be issued starting from July).	Inland Revenue Department	Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a>  <u>Enquiry</u>  187 8088 ( Inland Revenue Department 24-hour Interactive Enquiry Service )  <u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
<u>Hotel Accommodation Tax</u>			
22. To lower the Hotel Accommodation Tax rate to 0% (Para. 93).	The Revenue Bill 2008 was passed by the LegCo on 26 June. The proposed measures will be implemented starting from 1 July 2008.	Inland Revenue Department	Inland Revenue Department Website: <a href="http://www.ird.gov.hk/eng/tax/budget.htm">http://www.ird.gov.hk/eng/tax/budget.htm</a>  <u>Enquiry</u>  187 8088 ( Inland Revenue Department

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			24-hour Interactive Enquiry Service )  <u>E-mail address</u> : <a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
<u>Rates</u>			
23. To waive rates for 2008-09, subject to a ceiling of \$5,000 per quarter for each rateable tenement (Para. 174).	April 2008	Rating and Valuation Department	Rating and Valuation Department <u>Website</u>  <a href="http://www.rvd.gov.hk/en/news/news_57.htm">http://www.rvd.gov.hk/en/news/news_57.htm</a>  <u>Enquiry</u> : 2152 2152 (RVD's 24-Hour Automated Telephone Enquiry Services)  <u>E-mail address</u> : <a href="mailto:enquiries@rvd.gov.hk">enquiries@rvd.gov.hk</a>
<u>Duties on alcoholic beverages</u>			
24. To exempt the duties on wine, beer and all other alcoholic beverages (Para. 115).	February 2008 (i.e. with immediate effect on the day the 2008-09 Budget Speech was delivered)  The Dutiable Commodities (Amendment) Ordinance 2008 and the Dutiable	Customs and Excise Department (C&ED)	Legislative Council Brief:  <a href="http://www.legco.gov.hk/english/index.htm">http://www.legco.gov.hk/english/index.htm</a>  Press release:  <a href="http://www.info.gov.hk/gia/general/200804">http://www.info.gov.hk/gia/general/200804</a>

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	Commodities (Amendment) (No. 2) Ordinance 2008 commenced operation on 6 June 2008. All duty-related administrative controls on the specified alcoholic beverages were dispensed with.		<a href="/23/P200804230235.htm">/23/P200804230235.htm</a>  C&ED website:  <a href="http://www.customs.gov.hk/eng/major_dutiable_e.html">http://www.customs.gov.hk/eng/major_dutiable_e.html</a>  <a href="http://www.customs.gov.hk/eng/new_wine_e.html">http://www.customs.gov.hk/eng/new_wine_e.html</a>  Enquiry hotline: 2815 7711 (C&ED's 24-hour Enquiry Hotline Service)  E-mail address: <a href="mailto:customsenquiry@customs.gov.hk">customsenquiry@customs.gov.hk</a>
<u>First Registration Tax</u>			
25. To offer a reduction in the First Registration Tax for environment-friendly commercial vehicles (Para. 126).	April 2008	Environmental Protection Department	<a href="#">Environmental Protection Department Website</a>  <a href="http://www.epd.gov.hk/epd/english/environmentinhk/air/prob_solutions/environment_fr">http://www.epd.gov.hk/epd/english/environmentinhk/air/prob_solutions/environment_fr</a>

Items	Time of Implementation	Executive Department	Relevant Information
			<a href="#">iendly_commercial_vehicles.html</a>
			<a href="#">Enquiry</a>
			Environmental Protection Department (for enquires about environment-friendly commercial vehicle models and details of the scheme): 2594 6392
			Transport Department (for enquiries about the FRT reduction rates): 2804 2600
			E-mail address:
			Environmental Protection Department: <a href="mailto:enquiry@epd.gov.hk">enquiry@epd.gov.hk</a>
			Transport Department: <a href="mailto:tdeng@td.gov.hk">tdeng@td.gov.hk</a>

### *Measures to Provide for the Future*

#### Retirement Protection

Items	Time of Implementation	Executive Department	Relevant Information
26. To make a one-off injection of \$6,000 into the eligible MPF accounts and the accounts under occupational retirement schemes (Paras. 176 – 179).	An amendment bill was passed by the Legislative Council on 10 July 2008. The Mandatory Provident Fund Schemes Authority will proceed to collate, consolidate and verify the account data, with a view to compiling a list of eligible persons. We hope to commence injection of funds to relevant accounts within 2008-09 after obtaining funding approval from the Legislative Council.	Financial Services and the Treasury Bureau/ Mandatory Provident Fund Schemes Authority	Relevant webpage:  <a href="http://www.mpfa.org.hk/english/quicklinks/quicklinks_ec/injection_details.html">http://www.mpfa.org.hk/english/quicklinks/quicklinks_ec/injection_details.html</a>

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