

# Tax exemption for Anti-epidemic Fund

The Exemption from Salaries Tax and Profits Tax (Anti-epidemic Fund) Order will be gazetted and take effect on May 29. The Order seeks to implement tax exemption from the year of assessment (YA) 2019-20 to most of the financial assistance or relief under the Anti-epidemic Fund (AEF) provided to businesses or individuals.

"In view of the unprecedented challenges arising from the coronavirus disease 2019 epidemic, the Government has established the AEF and two rounds of relief measures have been rolled out. Apart from certain measures that have no tax consequences in respect of the sums received under the AEF, other measures entail tax liabilities under the Inland Revenue Ordinance.

"To enable businesses and individuals to fully benefit from the assistance under the AEF, the beneficiaries shall be exempt from the payment of profits tax and salaries tax in respect of the assistance unless the sums are paid for general business activities and are not paid in a matching arrangement," a Government spokesman said.

A summary of the proposed tax treatment for the two rounds of measures under the AEF is in the Annex. The Government will adopt the same principles to provide tax exemption as and when further relief measures are rolled out under the AEF.

As most taxpayers are starting to file tax returns for YA 2019-20, commencement of the Order upon gazettal provides clarity and certainty of the tax treatment. Employers and employees need not report the sums exempted in tax returns upon commencement of the Order. Businesses or individuals that have already filed their tax returns can furnish the Inland Revenue Department with a written notification to amend relevant information. Employers should file a revised Employer's Return for the relevant employee(s).

The Order will be tabled at the Legislative Council for negative vetting on June 3.

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## LCQ 8: Teaching of the Chinese history in schools

Following is a question by the Hon Cheung Kwok-kwan and a written reply by the Secretary for Education, Mr Kevin Yeung, in the Legislative Council today (May 27):

Question:

It has been reported that a teacher for the subject of General Studies (GS) for primary education turned the truth upside down when teaching the history of Opium War online earlier on, arousing concerns among various sectors in the community about whether wrong perspectives of history would be instilled into students. In respect of teaching of the Chinese history in schools will the Government inform this Council:

- (1) of the number of complaints about the contents of Chinese history taught by teachers which were received by the Education Bureau (EDB) in the past five years, and the details (such as the contents, relevant dates and outcome of handling) of such complaints;
- (2) of the current mechanism put in place to monitor the teaching in class in respect of the subject of Chinese History for secondary education and the Chinese history contents embedded in the GS subject for primary education;
- (3) whether the EDB has provided schools with a teaching guide, which is based on objective historical facts and historical perspectives that are generally accepted by the academia, for teachers to follow when teaching the significant events in different periods of Chinese history, so as to prevent students from being misled by biased views; if so, of the details; if not, whether the EDB will examine the provision of such a guide;
- (4) of the channels through which parents may lodge complaints when they uncover incidents of teachers deliberately distorting the facts when teaching Chinese history to students and, where the complaints have been found substantiated, the penalties to be imposed on the teachers concerned (and whether cancellation of teachers' registration is among such penalties); and
- (5) whether the EDB will, same as the practice adopted late last year for the subject of Liberal Studies for senior secondary education, deploy officers from the Curriculum Development Institute to conduct, in collaboration with inspectors from the Quality Assurance Sections, curriculum development visits cum focus inspections in respect of the teaching of Chinese history, so as to ensure the quality of the teaching of Chinese history in primary and secondary schools?

Reply:

President,

Under the current school curriculum, students learn Chinese history in General Studies (GS) at primary level and Chinese History at secondary level respectively. In response to "reinforcing the learning of Chinese history and Chinese culture", a major renewed emphasis in the Secondary Education Curriculum Guide (2017), the Education Bureau (EDB) implemented Chinese History as an independent compulsory subject at junior secondary level in the 2018/19 school year with a view to enabling students to learn Chinese history and culture in a holistic and systematic manner. The curriculum aims and learning objectives of both curricula of Chinese History at secondary level

and GS at primary level are to nurture students' sense of belonging to their own nation, ethnicity and society through learning Chinese history, as well as to help students respect, appreciate and inherit the Chinese culture so as to develop in them positive values and proactive attitudes towards life.

Our reply to the five-part question raised by the Hon Cheung Kwok-kwan is as follows:

(1) In the school years from 2015/16 to 2018/19, the EDB did not receive any complaints involving the contents of Chinese history taught by teachers. In the 2019/20 school year (as at April 30, 2020), the EDB has received 3 related complaints, two of which involve biased reading materials and certain part(s) of the worksheet(s) not belonging to the discipline area of Chinese History. After investigation, both complaints are found unsubstantiated. The other case involves an online teaching video that has distorted historical facts, which is still under investigation.

(2) and (5) Under the principle of school-based management, it is the responsibility of the school management to understand and monitor the implementation of all subject curricula (including Chinese History at secondary level and GS at primary level) in the classroom, including the content and quality of school-based teaching materials, effectiveness of classroom learning and teaching, to ensure that teachers are implementing the curricula and conducting lessons in alignment with the curriculum aims and objectives. The EDB has been monitoring the quality of learning and teaching of schools through such means as inspections and curriculum development visits. In conducting Focus Inspections (FI) on Chinese History in secondary schools and those on GS in primary schools, in addition to scrutinising relevant documents, inspectors also conduct lesson observations to see if the teaching content and strategies are aligned with the curriculum aims and objectives, whether teachers could develop students' positive values and attitudes, as well as how students perform in their learning. After lesson observations, inspectors will conduct professional exchange with the teachers to help them enhance classroom learning and teaching effectiveness. Apart from evaluating the subject performance, inspectors also provide schools with specific professional advice for their continuous improvement in the implementation of the subject curriculum. Should the quality of learning and teaching of a school fall short of satisfaction, the EDB will take follow-up actions in accordance with the established mechanism, including urging the incorporated management committee/school management committee to make improvements based on the inspection report, encouraging the school to apply for school-based support services of the EDB, and if necessary, arranging a follow-up inspection to ensure that the school is implementing the relevant recommendations. The EDB understands the public concern about the implementation of Chinese history education in schools and will consider stepping up monitoring as necessary by, for example, increasing the frequency of FI on Chinese History in secondary schools and GS in primary schools or conducting curriculum development visits-cum-focus inspections.

(3) With regard to the teaching of Chinese history at primary and secondary levels, schools should make reference to the Chinese History Curriculum Guides and General Studies Curriculum Guide for Primary Schools. The guides,

which are the official curriculum documents provided for schools, were discussed, examined and finally endorsed by the Curriculum Development Council (CDC) and its committees composed of scholars, experts from the tertiary institutions, school principals and experienced teachers. Curriculum aims, learning objectives, curriculum framework, curriculum planning, learning and teaching, assessment, learning and teaching resources, exemplars of learning and teaching strategies and assessments are clearly illustrated in the curriculum guides for the reference of Chinese History teachers and GS teachers at the primary level. As such, the curriculum guides are important basis for the teaching of Chinese history in schools. Teachers should adopt effective teaching strategies with expertise and professional attitude to teach Chinese history with the aim of ensuring that the learning and teaching, as well as assessment tasks in school are in line with the relevant curriculum aims and objectives.

One of the curriculum aims of the primary level GS and Chinese History Curriculum guides is to nurture students' sense of national identity through understanding major historical events and deeds of significant historical figures in China. When teaching different Chinese history topics, teachers could provide a wide range of historical sources and views for students. The sources must be accurate and complete, and in alignment with the curriculum aims and learning objectives of the curriculum documents. Teachers should be objective, rational and impartial in teaching Chinese history. Teachers should also guide students to explore historical phenomena and issues, and formulate standpoints and arguments with sound evidence and unbiased attitudes. When learning Chinese history, students should also show empathy regarding the honour and shame, as well as pain and joy experienced by their own nation.

To enhance teachers' understanding on how to effectively achieve the curriculum aims and learning objectives set out in the curriculum guides, the EDB, together with scholars and experts, continue to provide professional support for the frontline GS teachers at primary level and Chinese History teachers at secondary level, including the development of diversified learning and teaching resources (e.g. including e-learning resources, teaching materials designed for the field studies of relevant topics) and the organisation of a range of professional development programmes, such as workshops on curriculum interpretation, learning, teaching and assessment strategies, knowledge enrichment series and Mainland visits, to enhance the learning and teaching of Chinese history.

(4) Teachers play a vital role in passing on knowledge and nurturing students' character. Not only should they possess solid professional knowledge, but also high standards of morality. When selecting teaching materials and conducting lessons, teachers should thoroughly consider whether the teaching materials are suitable, and assist students in making analyses from multiple perspectives as well as expressing their opinions in an unbiased and rational manner. Teachers should definitely not allow their personal political stance to affect their teaching, or even mislead students and instill negative values into them.

If anyone suspects a teacher to have violated the professional conduct,

he/she can file a complaint to the school, school sponsoring body and the EDB. Upon receiving such complaints, the EDB conducts investigation according to the established procedures, and thoroughly considers the facts, evidence and representations from the teacher concerned. If any allegation is found substantiated, the EDB will take appropriate follow-up actions having regard to the gravity of each case. These include issuing an advisory, warning or reprimand letter to remind the teacher concerned of the need to uphold professional conduct for meeting the expectations of parents and the general public for teachers. For serious misconduct cases, the EDB may consider cancelling the registration of the teacher concerned pursuant to the Education Ordinance.

Schools, as employers of teachers, are responsible for monitoring their teachers to ensure that their teaching and words and deeds are in line with the principles of education professionalism, and meeting the expectations of society (especially parents). Schools are also responsible for conducting investigation upon receiving complaints alleging teachers to have violated the professional conduct (e.g. teaching incorrect subject contents or concepts, misleading students, instilling negative values into students, etc.) and taking appropriate disciplinary actions against them pursuant to the Employment Ordinance, the Code of Aid, and the terms of their employment contracts with regard to the nature and gravity of the cases.

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## **Labour Department's public occupational health talk cancelled**

To continue efforts in maintaining social distancing and minimise the risk of infection, the Labour Department announced today (May 27) that the public talk entitled "Prevention of Lower Limb Disorders and Guidance Notes on Standing at Work" scheduled for June 1 at Activity Room 1, G/F, Hong Kong Central Library, has been cancelled. Enrolled participants will be informed of the cancellation.

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## **Digital camera traders convicted of supplying digital cameras with false trade descriptions**

A sole proprietor of a digital camera trader was convicted and fined

\$10,000 today (May 27) at Kowloon City Magistrates' Courts for supplying and being in possession of digital sports cameras to which a false trade description had been applied for the purpose of trade, in contravention of the Trade Descriptions Ordinance (TDO). The aforementioned proprietor is also the director of another digital camera trader involved in the case. He and another trader were each fined \$10,000 today as well for the same offences.

Hong Kong Customs earlier received information alleging the sale of a model of digital sports camera with a false trade description applied at a digital camera trader in Sham Shui Po. Upon initial investigation, Customs officers found that there was another digital camera trader in Mong Kok selling the same model of camera. Test-purchases on the model of camera with a specific video recording specification claim were then conducted at the two traders.

After further investigation and examination by an expert, it was confirmed that the specification was a false claim and a total of 30 digital cameras of that model with false trade descriptions were seized at the two traders.

Customs reminds traders to comply with the requirements of the TDO and consumers to purchase products at reputable shops.

Under the TDO, any person who supplies goods with a false trade description, or any trader who applies a false trade description to a service supplied to a consumer, commits an offence. The maximum penalty upon conviction is a fine of \$500,000 and imprisonment for five years.

Members of the public may report any suspected violation of the TDO to Customs' 24-hour hotline 2545 6182 or its dedicated crime-reporting email account ([crimereport@customs.gov.hk](mailto:crimereport@customs.gov.hk)).

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## **LCQ13: Registration as electors for Information Technology Functional Constituency**

Following is a question by the Hon Charles Mok, and a written reply by the Secretary for Constitutional and Mainland Affairs, Mr Erick Tsang Kwok-wai, in the Legislative Council today (May 27):

Question:

The 2020 Legislative Council General Election is tentatively scheduled for September 6. Some people who have submitted applications for registration as electors for the Information Technology Functional Constituency (ITFC)

have relayed to me that owing to the implementation of special work arrangements and curtailment of certain public services by a number of government departments in recent months due to the epidemic, the progress of processing the relevant applications have been slow. They are worried that the processing of their applications cannot be completed before the publication date of the Final Registers of Electors (which must not be later than July 25 under the law), which will render them unable to vote in this election. Regarding the processing of applications for registration as electors for ITFC, will the Government inform this Council:

(1) of the respective numbers of applications for change of the functional constituency to which the applicants belonged to ITFC, which were received, approved and rejected by the Electoral Registration Officer in each month within the cycle for electors to change their registration particulars (i.e. from June 3, 2019 to April 2, 2020), as well as the current number of such applications awaiting to be processed;

(2) of the respective numbers of applications for new registration as electors for ITFC, which were received, approved and rejected by the Electoral Registration Officer in each month within the cycle for registrations of new electors (i.e. from July 3, 2019 to May 2, 2020), as well as the current number of such applications awaiting to be processed;

(3) whether, as envisaged by the Registration and Electoral Office (REO), it can complete the processing of all applications for registration as electors for ITFC before the publication date of the Provisional Registers of Electors (which must not be later than June 1 under the law); if not, of the expected number of applications the processing of which cannot be completed in time, and whether it will continue to process such applications after the publication of the Provisional Registers of Electors;

(4) given that upon receiving applications for registration as electors for ITFC, REO will issue letters to the applicants requesting them to submit proofs of academic qualifications, professional qualifications and employment, of the length of time given by REO to the applicants for submitting the relevant documents; whether REO has, in the light of the special work arrangements implemented earlier, given sufficient time to the applicants for submitting the documents, and informed them in a timely manner the progress of processing their applications; whether REO has put in place measures to ensure that the processing of all applications for registration as electors for ITFC will be completed before the publication of the Final Registers of Electors; and

(5) of the current number of REO staff members responsible for processing applications for registration as electors for ITFC; whether REO has plans to recruit additional manpower to enhance its capacity in processing applications for registration as electors, so as to ensure that no eligible electors will be disqualified from voting in the ITFC election because their applications for registration as electors have not been processed in time; if so, of the details; if not, the reasons for that?

Reply:

President,

Our consolidated reply to Hon Charles Mok's question is as follows:

(1), (2) and (3) Insofar as the 2020 voter registration (VR) cycle is concerned, in accordance with section 10A(12) of the Electoral Affairs Commission (Registration of Electors) (Legislative Council Geographical Constituencies) (District Council Constituencies) Regulation (Cap. 541A) and section 26A(12) of the Electoral Affairs Commission (Registration) (Electors for Legislative Council Functional Constituencies) (Voters for Election Committee Subsectors) (Members of Election Committee) Regulation (Cap. 541B), the deadline for registered electors to change the registration particulars is April 2, 2020 and the deadline for new registration is May 2, 2020. The Registration and Electoral Office (REO) must handle applications for change of particulars and new registration received according to the relevant statutory deadlines, with a view to reflecting the relevant registration particulars in the 2020 provisional registers (PRs) to be published on or before June 1, 2020 and the 2020 final registers (FRs) to be published on or before July 25, 2020 respectively pursuant to section 32(1) of the Legislative Council Ordinance (Cap. 542) in a timely manner. The REO is working at full steam to handle applications received before the deadlines for change of particulars and new registration in the 2020 VR cycle. Given that the 2020 PRs and FRs have not been published yet, the REO at the moment is unable to provide any relevant data in respect of the 2020 VR cycle regarding the change from the respective functional constituencies (FCs) to the Information Technology FC (ITFC) and new registration.

(4) In view of the concern of the community about the eligibility of electors of the ITFC, starting from the 2017 VR cycle, the REO issues letters to the relevant specified body of the applicant and the applicant himself/herself requesting their provision of proof to substantiate the applicant's eligibility under the ITFC, for example, the documentary proof of the applicant's relevant academic and/or work experience, etc., for each new application intended to register as an elector of the ITFC. In general, the REO requests that an applicant must provide the relevant documentary proof within 14 days from the date of issuance of the letter (the period will be changed to five days for applications received approaching the deadline of new registration) with a view to handling the relevant application expeditiously. Apart from issuing letters, the REO will also contact the applicant by telephone. In the event that an applicant fails to provide documentary proof before the specified deadline, the Electoral Registration Officer will decide not to process further the relevant application and will notify the applicant of the decision concerned by letter according to the relevant law.

(5) It is now the peak season for the work of 2020 VR cycle. The REO has arranged a team of 128 civil servants and about 570 contract staff who are working at full steam in handling the work of VR in this cycle.