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《华人永远坟场条例》

CHINESE PERMANENT CEMETERIES ORDINANCE

(第1112章)

目录

(Cap. 1112)

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本条例旨在对提供永远坟场予在香港永久居住并有华人血统的人及其

理,以及为相关的目的,订定条文。

亲属,予以法定承认和规管,并就该等坟场的妥善维修和料

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(Adaptation amendments retroactively made - see 4 of 2000 s. 3)

To give statutory recognition to and to regulate the provision of permanent cemeteries for persons of Chinese race permanently resident in Hong Kong and their relatives, and to provide for the proper maintenance and administration thereof, and for purposes connected therewith.

(Amended 4 of 2000 s. 3; 11 of 2016 s. 3)

[1964年12月4日]

(由 2016 年第 11 号第 3 条修订)

[4 December 1964]

弁言

鉴于 ——

- (a) 若干幅土地已藉 3 份注明日期分别为 1913 年 6 月 16 日、 1929 年 8 月 22 日及 1963 年 5 月 31 日的拨地契据(以下 称为各拨地契据)拨予在香港永久居住并有华人血统的人 作为坟场之用,虽则该等土地的业权仍然归属官方;(由 1994 年第 31 号第 5 条修订)
- (b) 注明日期为 1913 年 6 月 16 日的上述拨地契据的标的土地的整理费用乃由捐款支付,而该契据规定,如此筹集所得款项的运用,以及该契据的标的坟场的管理职责,须在该契据所列的规则及规例的规限下,讬付一个管理委员会(在本条例中凡文意需要,即称为前度委员会)负责;
- (c) 上述的规则及规例,除在其他方面作出规定外,亦规定 前度委员会须由不少于 12 名但不多于 20 名的委员组成, 其中工务司、抚华道(当时亦称为抚华道)及市政事务署 署长(当时称为清净局总办)为当然委员,其余的委员则 从曾作(b)段所述的捐款的人当中挑选和选出,并且除在 某些例外情况下,可终身担任委员;

Preamble

WHEREAS—

- (a) by 3 deeds of appropriation dated respectively 16 June 1913, 22 August 1929 and 31 May 1963 (hereinafter referred to as the Deeds of Appropriation) certain parcels of land were thereby appropriated for use as cemeteries for persons of Chinese race who were permanent residents of Hong Kong although the title to the said land remained vested in the Crown; (Amended 31 of 1994 s. 5)
- (b) the cost of laying out the land the subject of the said Deed of Appropriation dated 16 June 1913, was met by subscription and by the said Deed it was provided that the application of the sums so raised, and the duty of managing the cemetery the subject thereof, be entrusted to a Board of Management (in this Ordinance referred to as the former Board where the context so requires) subject to the rules and regulations set out in the said Deed;
- (c) the said rules and regulations provided, inter alia, that the former Board should be composed of not less than 12 nor more than 20 members of whom the Director of Public Works, the Secretary for Chinese Affairs (then styled Registrar

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- (d) 藉其后的拨地契据,数块在其内所述的额外土地已按照 拨出第一块土地时的相近条件拨予前度委员会,而整理 该等后拨土地为坟场的费用,乃由前度委员会当时所持 有的来自管理第一个坟场所得的款项支付;
- (e) 上述各块土地现时专供在香港永久居住并有华人血统的 人作为坟场及葬地之用;(由1994年第31号第5条修订)
- (f) 现认为上述前度委员会适宜解散,并由一永久延续和具全面权力的法团代替,以为该等有华人血统的人提供、料理和管理坟场及葬地;(由 2016 年第 11 号第 4 条修订)
- (g) 在(a)、(d)及(f)段所述的事件之后,根据第3条设立的委员会(委员会)获拨或获批(a)及(d)段提述的土地,以及其他土地,作为坟场之用;(由2016年第11号第4条增补)
- (h) 在修改达成拨予或批予委员会的所有土地的文件后,所有该等土地现获准许按照本条例及根据本条例订立的规则使用:(由 2016 年第 11 号第 4 条增补)

- General) and the Director of Urban Services (then styled the Head of the Sanitary Department) were ex officio members and the remaining members were to be selected from and elected by those who subscribed as mentioned in paragraph (b) and were, subject to certain exceptions, to hold office for life;
- (d) by the subsequent Deeds of Appropriation the additional pieces of land therein described were appropriated to the former Board upon terms similar to those upon which the first piece of land was appropriated thereto and the cost of laying out such subsequent pieces of land as cemeteries was met out of the funds, then held by the former Board, derived from the management of the first cemetery;
- (e) all of the said pieces of land are now used exclusively as cemeteries and burial grounds for persons of the Chinese race permanently resident in Hong Kong; (Amended 31 of 1994 s. 5)
- (f) it is considered desirable that the said former Board be dissolved and replaced by a body corporate having perpetual succession and full powers to provide, administer and manage cemeteries and burial grounds for such persons of the Chinese race; (Amended 11 of 2016 s. 4)
- (g) subsequent to the events mentioned in paragraphs (a), (d) and (f), the pieces or parcels of land referred to in paragraphs (a) and (d) and other pieces or parcels of land were appropriated or granted to the Board established under section 3 (*Board*) for use as cemeteries; (Added 11 of 2016 s. 4)
- (h) after modifications to the documents effecting the appropriation or grant of all of the pieces or parcels of land appropriated or granted to the Board, all those pieces or parcels of land are now permitted to be used in accordance with this Ordinance and the rules made under it: (Added 11 of 2016 s. 4)

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1. 简称

本条例可引称为《华人永远坟场条例》。

2. 释义

在本条例中,除文意另有所指外 ——

- "主席"(Chairman)指民政及青年事务局局长;(由1969年第22号法律公告修订;由1975年第257号法律公告修订;由1981年第370号法律公告修订;由1985年第67号法律公告修订;由1989年第262号法律公告修订;由1997年第362号法律公告修订;由2022年第144号法律公告修订)
- "在香港永久居住"(permanently resident in Hong Kong)就任何 人而言,指在符合委员会根据第8条藉规则而订明的条 件下,在香港连续居住符合委员会根据第8条藉规则而 订明的期间;(由1994年第31号第5条修订)
- "各拨地契据" (Deeds of Appropriation) 指本条例弁言 (a) 段提述的各拨地契据;
- "委员会"(Board) 指凭借第3条条文设立的华人永远坟场管理 委员会;
- "前度委员会"(former Board)指弁言(b)段提述的管理委员会;
- "华人永远坟场"(Chinese Permanent Cemetery) 指任何当其时 由委员会管理和控制的坟场;(由 2016 年第 11 号第 5 条 修订)
- **亲属** (relative) 具有《华人永远坟场规则》(第1112章,附属法例 A) 第3(1)条所给予的涵义。(由2016年第11号第5条增补)

3. 委员会的设立及组成

1. Short title

Section 1

This Ordinance may be cited as the Chinese Permanent Cemeteries Ordinance.

2. Interpretation

In this Ordinance, unless the context otherwise requires—

- "Board" (委员会) means the Board of Management of the Chinese Permanent Cemeteries established by virtue of the provisions of section 3:
- "Chairman" (主席) means the Secretary for Home and Youth Affairs; (Amended L.N. 22 of 1969; L.N. 257 of 1975; L.N. 370 of 1981; L.N. 67 of 1985; L.N. 262 of 1989; L.N. 144 of 2022)
- "Chinese Permanent Cemetery" (华人永远坟场) means any cemetery for the time being under the management and control of the Board; (Amended 11 of 2016 s. 5)
- "Deeds of Appropriation" (各拨地契据) means the Deeds of Appropriation referred to in paragraph (a) of the preamble to this Ordinance;
- "former Board" (前度委员会) means the Board of Management referred to in paragraph (b) of the preamble;
- "permanently resident in Hong Kong" (在香港永久居住), in relation to any person, means continuously resident in Hong Kong for such period of time and subject to such conditions as the Board may prescribe by rules made under section 8; (Amended 31 of 1994 s. 5; 11 of 2016 s. 5)
- relative (亲属) has the meaning given by rule 3(1) of the Chinese Permanent Cemeteries Rules (Cap. 1112 sub. leg. A). (Added 11 of 2016 s. 5)

3. Establishment and constitution of Board

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(具追溯力的适应化修订 —— 见 2000 年第 4 号第 3 条)

(1) 现于香港设立一个委员会,名为华人永远坟场管理委员会。(由 1994 年第 31 号第 5 条修订)

- (2) 委员会由以下的人组成 ——
 - (a) 下列当然委员 ——
 - (i) 民政及青年事务局局长,为委员会主席;(由 1969年第22号法律公告修订;由1975年第 257号法律公告修订;由1981年第370号法律 公告修订;由1985年第67号法律公告修订; 由1989年第262号法律公告修订;由1997年 第362号法律公告修订;由2022年第144号法 律公告修订)
 - (ii) 地政总署署长; (由 1982 年第 76 号法律公告修订;由 1986 年第 94 号法律公告修订;由 1993 年第 291 号法律公告修订;由 1995 年第 230 号法律公告修订)
 - (iii) 食物环境卫生署署长;及 (由 1999 年第 78 号 第 7 条代替)
 - (iv) (由 1999 年第 78 号第 7 条废除)
 - (b) 不少于8名但不多于16名的其他委员,此等委员由行政长官委任,并且可任职3年,之后并有资格以行政长官认为适合的任期再获委任为委员会委员。(由1987年第30号第2条修订;由2000年第4号第3条修订)
- (3) 任何当然委员(民政及青年事务局局长除外)可以书面委任他的部门内一名高级职员代表他在委员会的所有或任何会议上行事:(由1969年第22号法律公告修订;由1975年第257号法律公告修订;由1981年第370号法律公告修订;由1985年第67号法律公告修订;由1989年第262号法律公告修订;由1997年第362号法律公告修订;由2022年第144号法律公告修订)

(Adaptation amendments retroactively made - see 4 of 2000 s. 3)

- (1) There shall be established in Hong Kong a Board which shall be called the Board of Management of the Chinese Permanent Cemeteries. (Amended 31 of 1994 s. 5)
- (2) The Board shall consist of—
 - (a) the following ex officio members—
 - (i) the Secretary for Home and Youth Affairs, who shall be the Chairman of the Board; (Amended L.N. 22 of 1969; L.N. 257 of 1975; L.N. 370 of 1981; L.N. 67 of 1985; L.N. 262 of 1989; L.N. 144 of 2022)
 - (ii) the Director of Lands; (Amended L.N. 76 of 1982; L.N. 94 of 1986; L.N. 291 of 1993; L.N. 230 of 1995)
 - (iii) the Director of Food and Environmental Hygiene; and (Replaced 78 of 1999 s. 7)
 - (iv) (Repealed 78 of 1999 s. 7)
 - (b) not less than 8 nor more than 16 other members who shall be appointed by the Chief Executive and shall hold office for 3 years and shall thereafter be eligible for reappointment to the Board for further such periods as the Chief Executive shall think fit. (Amended 30 of 1987 s. 2; 4 of 2000 s. 3)
- (3) Any ex officio member, other than the Secretary for Home and Youth Affairs, may appoint in writing a senior member of the staff of his Department to act on his behalf at all or any meetings of the Board: (Amended L.N. 22 of 1969; L.N. 257 of 1975; L.N. 370 of 1981; L.N. 67 of 1985; L.N. 262 of 1989; L.N. 144 of 2022)

Provided that no such appointment shall be valid for more than 12 months from the date thereof.

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但该项委任的有效期,由委任日期起计,不得超过12个月。

- (4) 任何委员会委员(当然委员除外)可给予行政长官不少于 1个月的书面通知而辞去委员会的职务。 (由 2000 年第 4号第3条修订)
- (5) 在下列情况下,行政长官可在任何委员(当然委员除外) 的任期内,终止该委员在委员会的委任——(由 2000 年 第 4 号第 3 条修订)
 - (a) 由出席任何议决该做法的会议的四分之三大多数委员以书面提出此要求;
 - (b) 该委员无行为能力;
 - (c) 该委员不在香港超过 12 个月。 (由 1994 年第 31 号 第 5 条修订)
- (6) 委员会须有一名司库及一名秘书,而他们须由委员会委任。

4. 委员会会议

(1) 委员会须按主席所指定的时间及地点举行会议:

但 ——

- (a) 委员会须于每公历年举行不少于两次的会议,其中 一次会议须为周年大会,在该大会上须提交委员会 周年帐目;及
- (b) 除非已向当时在香港的每名委员会委员发出通知期不少于4天(或如属周年大会,则不少于14天)的会议通知书,否则委员会任何会议不得当作有效地召开。(由1994年第31号第5条修订)
- (2) 委员会任何会议的法定人数为7人。
- (3) 委员会任何程序的有效性,不因委员席位的空缺或委员的委任有任何欠妥之处而受到影响。

- (4) Any member of the Board, other than an ex officio member, may, on giving not less than 1 month's notice in writing to the Chief Executive, resign from the Board. (Amended 4 of 2000 s. 3)
- (5) The Chief Executive may terminate the appointment to the Board of any member, other than an ex officio member, during the term of office of such member— (Amended 4 of 2000 s. 3)
 - (a) on being requested in writing so to do by a majority of three-quarters of the members present at any meeting resolving such course;
 - (b) in the case of incapacity of such member;
 - (c) in the case of absence from Hong Kong for more than 12 months of such member. (Amended 31 of 1994 s. 5)
- (6) There shall be a Treasurer and a Secretary to the Board who shall be appointed by the Board.

4. Meetings of the Board

(1) The Board shall meet at such times and in such places as the Chairman may appoint:

Provided that—

- (a) the Board shall meet not less than twice in each calendar year and one of such meetings shall be an annual general meeting at which the annual accounts of the Board shall be presented; and
- (b) no meeting of the Board shall be deemed to have been validly convened unless not less than 4 days' or, in the case of an annual general meeting, 14 days' notice in writing thereof has been given to each member of the Board then present in Hong Kong. (Amended 31 of 1994 s. 5)

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- (4) 所有在委员会会议上提出或产生的问题,须由出席并就 该问题表决的委员以过半数票决定。
- (5) 主席在委员会任何会议上有权投原有票,如就任何问题 出现票数均等,则主席亦有权投决定票。
- (6) 主席如不能主持委员会任何一次会议,则可指定任何其他委员代为主持,或如主席及该名其他委员(如有的话)缺席,则在该次会议中出席并表决的委员须从他们当中选出1人主持该次会议。
- (7) 委员会可订立常规,规管其会议的程序和与其会议相关 连的程序。

5. 委员会事务的处理

- (1) 委员会可按其觉得合宜的方式处理事务,并可为此目的 而从其委员当中委出专责委员会,亦可授权任何该等专 责委员会增选专责委员会觉得为妥善处理委员会所转授 的事务而必需的额外成员,而此等额外成员不一定是委 员会委员。
- (2) 委员会可按其认为适合的条款及条件,雇用其觉得为妥善差处理委员会事务而必需的职员。

- (2) At any meeting of the Board 7 members shall constitute a quorum.
- (3) The validity of any proceedings of the Board shall not be affected by any vacancy among the members thereof or by any defect in the appointment of any member thereof.
- (4) All questions coming or arising before a meeting of the Board shall be determined by a majority of the members thereof present and voting thereon.
- (5) The Chairman at any meeting of the Board shall have an original vote and also, if upon any question the votes shall be equally divided, a casting vote.
- (6) If the Chairman is unable to take the chair at any meeting of the Board he may nominate any other member thereof to take the chair in his stead, or, in the absence of the Chairman and such other member, if any, the members present and voting at the meeting shall elect from among their number 1 member to take the chair thereat.
- (7) The Board may make standing orders for regulating the procedure at, and in connexion with, its meetings.

5. Conduct of business of the Board

- (1) The Board may conduct its business in such manner as appears to it expedient and may for that purpose appoint from among its members select committees and may authorize any such committee to co-opt thereto such additional members, not necessarily being members of the Board, as may appear to it to be necessary for the proper conduct of the business delegated to it by the Board.
- (2) The Board may employ, upon such terms and conditions as it may think fit, such staff as shall appear to it to be necessary for the proper conduct of the business of the Board.

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Section 5A

5A. 藉传阅文件的方式处理事务

委员会和根据第 5(1) 条由委员会委出的任何专责委员会,可藉传阅文件的方式处理任何事务,而经过半数有关的委员以书面赞成的书面决议,其效力及作用犹如决议是在委员会或该等专责委员会的会议上所通过的一样。

(由 1994 年第 31 号第 2 条增补)

6. 委员会的宗旨

委员会的宗旨是为在香港永久居住并有华人血统的人及其亲 属提供、维修和料理坟场。

(由1994年第31号第5条修订;由2016年第11号第6条修订)

7. 委员会的权力

- (1) 为贯彻第6条所指明的宗旨,委员会有全面权力进行以 下事宜——
 - (a) 获取、购买、取得和以其他方式持有和享用任何性 质或种类以及位于任何地点的土地、建筑物、宅院 或物业单位,以及接受任何此等土地、建筑物、宅 院或物业单位的租赁; (由 1974 年第 74 号第 3 条 修订)
 - (b) 以购买或其他方式获取任何性质或种类的货品及实产;
 - (c) 将款项投资在委员会认为适合的投资项目,不论该等投资项目是否为在香港之内或为《受讬人条例》(第29章)第4条所特准者;(由1994年第31号第3条代替)
 - (d) 按委员会认为适合的条款将当其时归属委员会的任何土地或建筑物、宅院、物业单位、按揭、债权证、

5A. Transaction of business by circulation of papers

The Board and any committee appointed by it under section 5(1) may transact any business by circulation of papers, and a resolution in writing which is approved in writing by a majority of their respective members shall be as valid and effectual as if it had been passed at a meeting of the Board or of such committee.

(Added 31 of 1994 s. 2)

6. Purposes of the Board

The purposes of the Board are to provide, maintain and administer cemeteries for persons of the Chinese race permanently resident in Hong Kong and their relatives.

(Amended 31 of 1994 s. 5; 11 of 2016 s. 6)

7. Powers of the Board

- (1) For the purposes specified in section 6, the Board shall have full power—
 - (a) to acquire, accept leases of, purchase, take and otherwise hold and enjoy any lands, buildings, messuages or tenements of what nature or kind soever and wheresoever situate; (Amended 74 of 1974 s. 3)
 - (b) to acquire, by purchase or otherwise, goods and chattels of what nature or kind soever;
 - (c) to invest moneys in such investments as the Board thinks fit, whether or not such investments are in Hong Kong or are authorized by section 4 of the Trustee Ordinance (Cap. 29); (Replaced 31 of 1994 s. 3)
 - (d) to grant, sell, convey, assign, surrender, yield up, mortgage, demise, let, reassign, transfer or otherwise dispose of any lands, or buildings, messuages,

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债权股证、资金、证券、保证、货品及实产批给、 出售、转易、转让、退回、交出、按揭、批租、出 租、再转让、移转或以其他方式处置;

- (e) 建造任何建筑物、宅院或物业单位,并对其作出任何改善;
- (f) 按委员会认为适合的条件借入款项,和以公开或私 人募集款项的方式筹款;及
- (g) 概括而言,作出看来是在妥善贯彻本款所述的委员会的宗旨方面属附带的其他事情,或作出看来是有助于妥善贯彻该等宗旨的其他事情。
- (2) 除了第(1)款所载的规定并且尽管有第(1)款所载的规定,委员会仍可将归属委员会的任何款项,即在扣除妥善管理、料理和维修委员会当其时所控制的任何华人永远坟场的所需开支后的盈余或可能盈余款项,捐赠予任何为香港社会或香港社会任何界别的利益而营办的慈善机构。(由1994年第31号第5条修订;由2016年第11号第7条修订)

7A. 委员会雇用投资经理人的权力

- (1) 委员会可雇用任何人或团体,以管理委员会的款项的投资,或管理委员会为投资的目的而持有的任何财产。
- (2) 凡委员会根据第(1)款雇用某人或某团体,委员会或根据第5(1)条获委任并为此经明示授权的专责委员会,可就该人或该团体的职能的履行,不时向该人或该团体发出一般或特定的书面指示,而该人或该团体须按照该等指示行事。
- (3) 如根据第(1)款真诚所雇用的人或团体,其任何作为或不 作为与委员会或专责委员会根据第(2)款所发出的任何指

tenements, mortgages, debentures, debenture stocks, funds, securities, goods and chattels for the time being vested in the Board, upon such terms as the Board may deem fit;

- (e) to erect any buildings, messuages or tenements and effect any improvement thereto;
- (f) to borrow money upon such terms as the Board shall think fit, and to raise money by public or private subscription; and
- (g) generally, to do such other things as may appear to be incidental or conducive to the proper carrying out of the purposes of the Board as set out in this subsection.
- (2) In addition to and notwithstanding anything contained in subsection (1), the Board may donate to any charity operating for the benefit of the community of Hong Kong or any sector of that community any moneys vested in it which are or may become surplus to the requirements of the proper management, and administration and maintenance of any Chinese Permanent Cemetery for the time being under the control of the Board. (Amended 31 of 1994 s. 5; 11 of 2016 s. 7)

7A. Power of the Board to employ manager of investments

- (1) The Board may employ any person or body to manage the investment of the moneys of the Board, or any property held by the Board for the purpose of investment.
- (2) Where the Board employs a person or body under subsection (1), the Board, or a committee appointed under section 5(1) and expressly authorized in that regard, may from time to time issue in writing to such person or body general or specific directions relating to the performance of his or its

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示并不一致,则委员会无须对该作为或不作为的后果负 责。

(由 1994 年第 31 号第 4 条增补)

functions, and such person or body shall act in accordance with such directions.

(3) The Board shall not be responsible for the consequences of any act or omission of a person or body employed under subsection (1) in good faith if such act or omission is not consistent with any direction given under subsection (2) by the Board or a committee.

(Added 31 of 1994 s. 4)

8. 委员会订立规则的权力

- (1) 委员会可订立规则,以管限 ——
 - (a) 委员会内部事务的处理;及
 - (b) 任何华人永远坟场的管理及使用。
- (2) 在不损害第(1)款的一般性的原则下,该等规则可 ——
 - (a) 为须在向任何人批予一项权利以使用或指定某坟墓 用地、某金塔墓地或某龛位时收取的收费,订定收 费表;(由 2016 年第 11 号第 8 条修订)
 - (b) 规管埋葬的方式和规管为悼念死者而举行的埋葬礼 拜形式、仪式或礼仪;
 - (c) 规管坟墓用地、金塔墓地及龛位的尺寸、分配和使用或预留;(由 2016 年第 11 号第 8 条修订)
 - (d) 就终止和撤销(a)段所提述的任何权利,订定条文; (由 2016 年第 11 号第 8 条修订)
 - (e) 就掘出、移走和火化人类遗骸,订定条文;及(由 2016年第11号第8条修订)
 - (f) 就掘出和移走人类骨灰,订定条文。(由 2016 年第 11 号第 8 条增补)
- (3) 本条的规定不得解释为赋权委员会订立以下的规则 ——
 - (a) 任何对依据《公众卫生及市政条例》(第132章)的 任何条文所订关于该条例所指的私营坟场的控制的

8. Power of the Board to make rules

- (1) The Board may make rules to govern—
 - (a) the conduct of the internal affairs of the Board; and
 - (b) the management and use of any Chinese Permanent Cemetery.
- (2) Without prejudice to the generality of subsection (1), such rules may—
 - (a) lay down a scale of fees to be charged on the grant to any person of a right to use or designate a grave space, an urn lot or a niche; (Amended 11 of 2016 s. 8)
 - (b) regulate the manner of burial and the forms of burial service, ceremonies or rites to be performed in commemoration of the dead:
 - (c) regulate the dimensions, allocation and use or reservation of grave spaces, urn lots and niches; (Amended 11 of 2016 s. 8)
 - (d) provide for the termination and cancellation of any right referred to in paragraph (a); (Amended 11 of 2016 s. 8)
 - (e) provide for the disinterment, removal and cremation of human remains; and (Amended 11 of 2016 s. 8)

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任何附例或规例的条文,造成减损的规则;或 (由 1986 年第 10 号第 32(1) 条修订)

(b) 任何在遭违反时即构成刑事罪行的规则。

9. 委员会成立为法团和法团印章的使用

- (1) 委员会为一个法人团体,须以"The Board of Management of the Chinese Permanent Cemeteries"的法团名称命名,并以该名称永久延续,在所有法院可以该名称起诉与被起诉,并须持有和可使用载有该名称的法团印章。
- (2) 任何须盖上委员会印章的契据、文件或其他文书,均须 盖上法团印章,并由主席及由委员会秘书或司库或由委 员会藉决议为该目的而委任的其他人签署,而为所有目 的而言,须视该签署为在该等契据、文件或其他文书妥 为盖章的足够证据。

10. 帐目

(1) 委员会须为委员会的所有交易,安排备存妥当帐目,并 须为每段截至每年12月31日为止的为期12个月的期间, 安排拟备委员会帐目报表;报表须包括收支结算表及资 产负债表。

- (f) provide for the disinterment and removal of human ashes. (Added 11 of 2016 s. 8)
- (3) Nothing in this section shall be construed to empower the Board to make any rule—
 - (a) which derogates from any of the provisions of any by-laws or regulations made pursuant to any of the provisions of the Public Health and Municipal Services Ordinance (Cap. 132) which relate to the control of private cemeteries within the meaning of that Ordinance; or (Amended 10 of 1986 s. 32(1))
 - (b) the contravention of which shall constitute a criminal offence by any person.

9. Incorporation of the Board and use of common seal

- (1) The Board shall be a body corporate and shall have the corporate name of "The Board of Management of the Chinese Permanent Cemeteries", and in that name shall have perpetual succession and may sue and be sued in all courts and shall have and may use a common seal bearing such name.
- (2) Any deed, document or other instrument requiring the seal of the Board shall be sealed with the common seal and signed by the Chairman and by the Secretary or the Treasurer of the Board or by such other person as the Board may by resolution appoint for that purpose and such signing shall for all purposes be taken as sufficient evidence of the due sealing of such deed, document or other instrument.

10. Accounts

Section 9

(1) The Board shall cause proper accounts to be kept of all transactions of the Board and shall cause to be prepared for every period of 12 months ending on 31 December, in each year, a statement of the accounts of the Board, which

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- (2) 委员会的帐目及帐目报表须由《专业会计师条例》(第50章)所界定的执业会计师审计,并且不是委员会的委员或前任委员,该执业会计师须核证报表,并可附加他认为适合的报告(如有的话)加以规限。(由1973年第76号第3条修订;由2004年第23号第56条修订)
- (3) 经审计的帐目报表,连同核数师的报告(如有的话),须 干随后的下一次委员会周年会议上提交委员会。

11. 过渡性条文

由本条例生效日期起 ——

- (a) 根据各拨地契据各别拨予前度委员会使用的各块或 各幅土地,均当作已按拨予前度委员会使用时的相 同条款及条件而拨予委员会使用,直至上述土地根 据其所属的适当租契归属委员会;
- (b) 前度委员会所订立的藉以管限华人永远坟场的维修 及管理的现行规则,须当作由委员会订立,且须继 续实施,除非与直至该等规则由委员会依据第8条 条文所订的新规则撤销或代替。

12. 保留条文

(具追溯力的适应化修订 —— 见 2000 年第 4 号第 3 条)

- statement shall include an income and expenditure account and a balance sheet.
- 2) The accounts of the Board and the statement of the accounts shall be audited by a certified public accountant (practising) as defined in the Professional Accountants Ordinance (Cap. 50), not being a member or ex-member of the Board, who shall certify the statement subject to such report, if any, as he may think fit. (Amended 76 of 1973 s. 3; 23 of 2004 s. 56)
- (3) The audited statement of accounts together with the auditor's report, if any, shall thereafter be laid before the Board at the next succeeding annual meeting thereof.

11. Transitional provisions

On the commencement of this Ordinance—

- (a) all those pieces or parcels of land appropriated by the several Deeds of Appropriation to the use of the former Board are deemed to have been appropriated to the use of the Board upon the same terms and conditions upon which they were appropriated to the use of the former Board until the said land be vested in the Board by appropriate leases of the same;
- (b) the existing rules governing the maintenance and management of Chinese Permanent Cemeteries made by the former Board shall be deemed to have been made by the Board and shall remain in operation unless and until the same be revoked or replaced by new rules made by the Board pursuant to the provisions of section 8.

12. Saving

(Adaptation amendments retroactively made - see 4 of 2000 s. 3)

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Section 12

本条例的条文不影响亦不得当作影响中央或香港特别行政区 政府根据《基本法》和其他法律的规定所享有的权利或任何政 治体或法人团体或任何其他人的权利,但本条例所述及者和 经由、透过他们或在他们之下作申索者除外。

(由 2000 年第 4 号第 3 条修订)

Nothing in this Ordinance shall affect or be deemed to affect the rights of the Central Authorities or the Government of the Hong Kong Special Administrative Region under the Basic Law and other laws, or the rights of any body politic or corporate or any other persons except such as are mentioned in this Ordinance and those claiming by, from or under them.

(Amended 4 of 2000 s. 3)