

Order made under section 20.

**Subsidiary  
1999/000**

**PUBLIC FINANCE (CONTROL AND AUDIT) ORDINANCE.**

**(GENERAL SINKING FUND) ORDER, 1991.**

**1991/140**

**1.4.1991**

**Revoked by LN 1997/039**

Amending enactments

Relevant current  
provisions

Commencement  
date

**ARRANGEMENT OF ORDER.**

Order

1. Title and commencement
2. Interpretation
3. Revenue of the General Sinking Fund.

In exercise of the powers conferred on him by section 20 of the Public Finance (Control and Audit) Ordinance, and of all other enabling powers, the Governor has made the following Order

**Title and commencement.**

1. This Order may be cited as the Public Finance (Control and Audit) (General Sinking Fund) Order, 1991 and shall be deemed to have come into operation on the 1st day of April 1991.

**Interpretation.**

2. Reference to the Stamp Duties Ordinance shall be taken to include reference to the Stamp Duties Ordinance 1991.

**Subsidiary**   **Revenue of the General Sinking Fund.**  
**1999/000**

3. The Revenue of the General Sinking Fund established under section 13 of the Borrowing Powers Ordinance 1988 shall, in addition to any other monies, consist of—

(a) any monies being duties or fees chargeable under the Stamp Duties Ordinance;

(b) annual taxes payable in accordance with section 10 of the Companies (Taxation and Concessions) Ordinance by companies holding exempt status by virtue of that Ordinance.