

社評

「風水師」稅法漏洞受關注

立法會議昨日出現罕見的風水師議題。當然，立會不是法庭，不是在審理近日城中人人爭看的千億遺產爭產案，而是由於案件審訊過程爆出風水師收取以億元計的巨額報酬，因而引起了立法者對報稅、逃稅問題的關注。

就有關問題，議員林健鋒提出：過去五年，有多少名自僱人士、包括「風水顧問」報稅或逃稅被追查？對此，出席立會的署理財經事務及庫務局局長梁鳳儀，除列舉稅局設有資料搜集組及調查科外，未能對議員的問題給出切實回答，且聲稱現行「稅務條例」並沒有對「自僱人士」的身份作出定義，而且，在現行條例下，如屬「私人饋贈」毋須交稅，如屬「服務報酬」才要申報及交稅。

看來，有關解釋不啻承認，現行稅務條例存在漏洞或「灰色地帶」，個別自僱人士如要存心瞞稅、逃稅，實易如反掌、「大有可為」。不要說如爭產案中陳某等「高手」，就是一般「靠把口搵食」的，隨時也可以「袋袋平安」，逍遙於稅網之外。這對規矩矩打扮工，準時報稅、交稅的「打工仔」來說，未免有欠公平。

事實是，梁鳳儀昨日強調的「禮物」、「饋贈」與「服務費用」的分別，正正是目前法例漏洞之所在，也是稅務當局需要正視及設法改善的地方。

正如多位議員昨日在發言中所指出，千億遺產爭奪案中，各方律師代表均已陳述，有人透過看風水及提供按摩服務，收取巨額報酬，

「銀紙一車車裝走」，涉款數以億計。那麼，在此一事實中，風水師收取的巨款，到底是「禮物」還是「報酬」，是否只能由個人口頭「說了算」，還是要根據事實、實情作出判斷？所謂挖掘「風水洞」、「種生基」以及按摩，明顯是收款人已經為當事人提供了某一種形式的服務，是一種「營業」或「交易」，如此在稅項上豈可以「饋贈」二字來形容？

當然，梁鳳儀對此也指出，所謂「饋贈」或「禮物」的得來，必須要有「合理解釋」，如收款者無「合理解釋」，也可能會被視作逃稅。但何謂「合理解釋」，梁鳳儀未有清晰解說。

毫無疑問，眼前尚在審訊中的已故龔如心女士千億遺產爭奪案，已經在市民中引起了極大關注，案中種種有關風水、命運等情節，令市民「大開眼界」，也反映了在上層社會以至素以精明幹練見稱人士中存在的孤獨、徬徨與無助狀況，足以成為市民大眾茶餘飯後的談助；但立法會議員關注到的案中巨款，則不是什麼個人信念或生活作風，而是涉及稅收和法治的重大問題。如果有人以「自僱人士」身份活動，以提供某類服務而得到巨額報酬，則逃稅、避稅明顯就不是一項可以接受的行為。

因此，就有關風水師收入及稅務問題，不應只停留在市民七咀八舌、議論紛紛的階段，稅務當局在有關案件告一段落後必須依法作出追查，並且必須對「自僱」、「禮物」「饋贈」等定義作出明確界定，堵塞法例上的漏洞。

2009/06/18 大公报社評



龔如心遺產爭奪案揭風水師獲巨額酬勞，逃稅情況嚴重，引起立法會議員高度關注

中文基本功

張弘範滅宋雖曾題字 陳白沙加字以訛傳訛

五月廿六日晚上，香港電台《文采飛揚》講元滅宋，提到元將張弘範滅宋於此七字，後來明朝學者新會人陳白沙在其上加個宋字，變成「宋張弘範滅宋於此」，因而判定張以宋人降元，是叛臣叛將。

張弘範，涿州定興（今屬河北省）人。涿州是五代後晉皇帝石敬瑭割給契丹的燕雲十六州之一，先後歸遼、金、蒙古統治，宋由開國至滅亡，三百多年，一直不曾管治過涿州，這就使張氏的祖先一直與宋無緣。張弘範的父親張柔，是蒙古汗國將領，窩闊台汗命他參與滅金戰爭，後隨忽必烈攻宋。張弘範從小參加蒙古軍。忽必烈被擁為汗，張受命為行軍總管。忽必烈建立元朝（他就是元世祖）後，張弘範多次參加攻宋戰爭。至元十五年（公元一二七八年），陞為都元

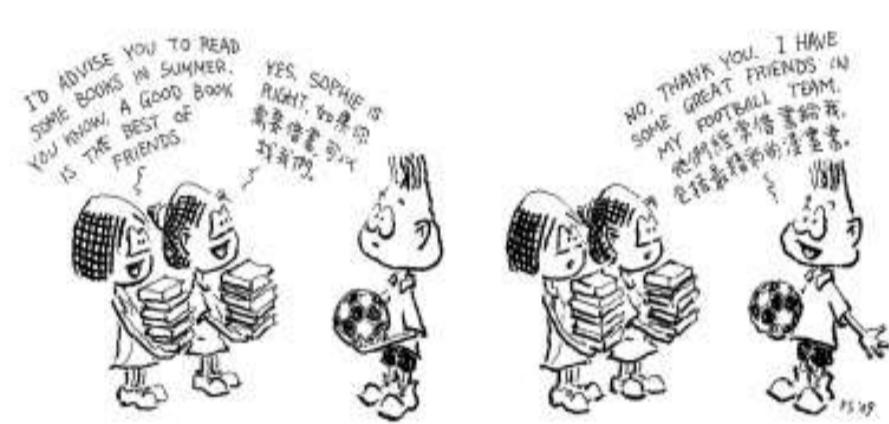
帥。第二年，他在新會崖山擊敗張世傑的水軍，宋左丞相陸秀夫抱着八歲的帝昀跳海殉國，張乃於石壁上刻上「鎮國大將軍張弘範滅宋於此」十二字，不久病逝。元亡明興，明朝御史徐瑄把張所刻十二字磨去。

歷史告訴我們：張弘範並非「宋人降元」，罵他「叛臣叛將」是不分白自。陳白沙在石上加字，只屬以訛傳訛。原來十二字減為七字便已失實，若字不減而加宋字於元官銜上，則成笑話；後世把張題字說成無官銜，更是瞎猜。

當年文天祥、張世傑、陸秀夫勇抗元軍，為國捐軀，保全民族氣節，因而獲得後人敬仰。但漢人追述抗元往事，每有情緒化的成份，我們不宜盲從附和。電台是社會公器，講歷史應該去偽存真，極力避免誤導為要。

容若

五星級英文



讀名著 學習西方敘事法

黑 楊 (yeung@harkyeung.com)

中學時我看了海明威的《老人與海》，在家裡的書堆發現的，平裝版，紙已經發黃，薄薄的一翻，看看老人家到底會不會釣到大魚。當時以為這本書也像我看的《傲慢與偏見》等名著般是簡易本，因為文字很熟口面，句法也短小可親。十多年後，我從歐洲回港，在書堆裡再發現這本巨著，才知道原來巨著的原文也可以淺白得句句明，不等於懂得和明白作者的話。三十多歲再看《老人與海》時，才第一次欣賞這故事。

學生家長問我應買什麼英文課外讀物給孩子時，我都很外口臉地說：「買孩子喜歡看的書，淺白一些。」有些家長又很針對性地問：「到底應否讓孩子看《哈利波特》和那些神神怪怪的書。」我的答案是：「看你和孩子的口味。」

如果向家長推薦《老人與海》，

大概不少人都會立刻去書局買一本回家。如果我提到書名時說：「不過孩子大概看完整本書也不會明白這故事。」家長或者會問：「怎樣可以令孩子明白那故事？」我的答案是：「無論怎樣，孩子還是不會明白。」家長或者會問：「那麼究竟應否叫孩子看那本書？」我的看法是：「讓他們看看，看他們可以看多少頁。」也有家長會說：「不如我陪孩子一起看，為他們講故事，幫助他們了解海明威想說什麼。」這的確是好辦法，但我仍不相信孩子可以了解這故事。

只是，孩子若可以捱完這本書，他們會接觸到西方的敘事方式，還可以訓練一下耐性。要是能堅持到底，開始與文學巨著打起交道來，更會增加自信。

他們會不會因此學到英文呢？其實，孩子看中文書是不是只為學中文？太多家長把看英文課外讀物等同學英文了。（英文課外讀物·中）

社經「數」描

金磚四國冒出頭 國際勢力大執位

中國戰國時代有「合縱連橫」，亦有「遠交近攻」，如今西方政治經濟戰略有Buck-passing（騎牆觀望）、Bandwagoning（與狼共舞）；總之各出奇謀，謀求在地域、經濟、政治進佔分量位置。

「金磚四國」的中國、巴西、俄羅斯、印度，6月16日在俄羅斯舉行首次峰會，致力成為金融海嘯後一股能影響全球的勢力；以持續增長的經濟，換取國際間的政治力量，希望平衡甚至取代G7（七大工業國）的影響力。

高盛首席經濟學家Jim O'Neill早在2001年就提出了「金磚四國」（BRIC, Brazil, Russia, India, China）組合，以brick（磚頭）的諧音作為組合名稱，鏝上「金」之後，就是指這4個國家在經濟實力上對全球的影響力舉足輕重，所以稱為「金磚四國」。

以人口論，該4國共佔全球人口

約四成，包括中國的13.4億、印度11.6億、巴西2億及俄羅斯1.4億。以土地論，4國也佔了全球土地的兩成半。以經濟論，中國國民總收入為78,000億美元，位居世界第二，印度為32,000億美元，居世界第四，俄羅斯為22,000億美元，居世界第七，巴西為17,000億，居世界第十；4國合計達到15萬億美元，是塊真正的金磚頭吧！有研究認為「金磚四國」未來有能力取代現有的G7。

事實上，中國和印度是日後世界上最主要的產品及服務提供者；巴西和俄羅斯則提供原材料及資源，前者盛產大豆和礦產，後者則有豐富石油和天然氣作後盾。

總之，「金磚四國」關係愈加密切，山頭愈大，會給予其他集團不同層面的挑戰。金融海嘯後，國際勢力已開始重新執位。

專業教育培訓顧問 呂康

Editorial

Tax loophole for fung shui masters must be closed?

Fung shui consultants, a rarely discussed topic in the legislature, yesterday was brought up at the meeting of the Legislative Council (Legco). Needless to say, Legco is not a court dealing with the probate battle over a \$100 billion legacy that has attracted the attention of the whole town. It was the revelation during the court hearings that a fung shui master had been paid hundreds of millions of dollars that has prompted lawmakers to question whether proper taxes have been paid on these incomes.

In this regard, Legislator Jeffrey Lam Kin-fung asked for the number of self-employed people, including fung shui consultants who had paid taxes and the number of tax-evasion cases investigated. In response, Acting Secretary for Financial Services and the Treasury Julia Leung Fung-yee gave no definite answer, except to say that there were teams under the Inland Revenue Department to gather information and investigate. She also claimed that the relevant Inland Revenue Ordinance did not provide a definition for the "self-employed". She said that under the current ordinance "gifts" could not be taxed, and only incomes from providing services were required to be filed in tax returns and to pay taxes.

Such an explanation sounds like an admission that there are loopholes or "grey areas" in the current taxation law. Hence for certain self-employed individuals, it is as easy as falling off a log and "beneficial" to deliberately cheat for tax exception or evasion. Not to mention "masters" like that Mr. Chen in the probate battle, even the average persons relying for their living on paying "lip services" could avoid paying taxes and keep the money in their own pockets. This does not seem fair at all to those law-abiding wage earners who do their jobs, file their tax returns and pay their taxes in time.

In fact, it is the difference between "gifts" and "incomes by providing services" as stressed by Julia Leung Fung-yee that opens a loophole in the current taxation law, which the taxation authority must give heed to and plug up.

As several legislators pointed out in their speeches during yesterday's meeting, lawyers representing both sides have stated in the court hearings that a certain person had received huge rewards - in truckloads of cash worth hundreds of millions of dollars - by providing fung shui services and massages. Then in this case, are these huge funds received by the fung shui master "gifts" or "incomes by providing services"? Will this be judged by facts and the true nature of the affairs, or simply by someone's personal declaration? The so-called digging "fung shui caves" to "bury bad luck" and massages are obviously some form of services provided by the one receiving the money to the one who paid out. Therefore it is some kind of "business transaction" or "deal". How could the funds be called "gifts" where taxation is concerned?

Surely Julia Leung also pointed out that there must be some "reasonable explanation" for obtaining a "gift". Without a reasonable explanation, a person who claims to have received some funds as a "gift" could possibly be regarded as trying to evade tax. Julia Leung however

stopped short of clarifying what a "reasonable explanation" was.

No doubt, the ongoing probate battle in court over the \$100 billion legacy left by the late Mrs. Nina Wang Kung Yu-sum has already drawn wide attention from the public. Episodes about fung shui and karma revealed in the case are eye-openers for citizens. They also make public the solitude, unease and helplessness of a certain person known to be savvy and capable, which naturally becomes a topic of gossip for people at tea-time. But the huge sum of money involved in the case that arouses concerns of legislators involves issues of principle such as taxation and rule of law, rather than personal beliefs or life style. If some individual has acted as a "self-employed" person and received huge incomes by providing some sort of services, then obviously tax evasion or tax avoidance is an unacceptable conduct.

At this stage problems concerning the incomes and taxes of fung shui consultants are being freely talked about and discussed among citizens. But more should be done. The taxation authority must investigate after the court case ends, and work out a clear-cut definition of "gift" so as to close the legal loophole.

18 June 2009

Idiom: (As) easy as falling off a log - Very easy; not much effort involved. (If you walk on a fallen tree log, it is easier for you to fall off the log than to stay on it.) Examples: 1. For me, making a meal out of leftovers is as easy as falling off a log. 2. The oral test is as easy as falling off a log for her. 3. Try using the new copying machine. It's as easy as falling a log. 4. She said writing stories was as easy as falling off a log for her. 5. Driving this car was as easy as falling a log.

通識記憶體

風水師時薪可達10萬

風水學說在中國已有數千年歷史，在香港也根深蒂固。目前香港風水師多達三、四千人，時薪一般3000元，貴則10萬元。特別是近年香港經濟處於逆境，一些「名牌」風水師的理財經確實迷倒不少人，當中不乏億萬富豪。

香港風水師收費之昂貴令人咋舌，如已故千億富豪龔如心的風水師，一次「收費」便高達6.8億。但這些地位超然的風水師是否屬於「自僱人士」，香港《稅務條例》沒有為他們作出定義。不過，任何人以個人身份在香港提供服務以賺取利息，都會被視為在香港經營業務。他們須申領商

業登記、報稅，並就其業務賺取的應評稅利潤繳納利得稅。風水師巨額收入曝光後，既顯出香港風水師之富貴，亦暴露了香港稅務條例存在的漏洞。

風水行業始終是一個現金交易的行業，存在不少灰色地帶，例如部分人沒有領取商業登記、以兼職形式幫人睇相看風水，這就可能出現逃稅情況。近年更多了一批所謂「風水師」在網上討論區招客，亦有人每晚收取6000至1萬元，在咖啡室舉行的私人聚會上替客人看塔羅牌，這些人大都未領取商業登記，稅務局難以追查，逃稅的機會很大。