

**Bills Committee on  
Stamp Duty (Amendment) Bill 2010**

**List of follow-up actions arising from the discussion  
at the meeting on 26 May 2010**

- (1) To advise the code of practice which the Inland Revenue Department adopts in assessing and collecting stamp duty as well as combating tax evasion in relation to property transactions.
- (2) To advise the number of property speculators who have opened tax files and if not, the difficulties involved in providing such information.
- (3) To provide a rough estimate on the transfer of properties through acquisition of shares of companies.
- (4) To advise the feasibility of imposing an additional stamp duty on the seller of subsale through confirmor or resale of properties within a certain period of time.
- (5) To advise the number of suspected dealing cases requiring follow-up actions after initial processing in the Annex which required payment of profit tax.
- (6) To provide a paper advising the common types of speculative activities (apart from confirmor sales) and the measures which the Administration has taken or will take to curb these activities.

Council Business Division 1  
Legislative Council Secretariat  
7 June 2010