

**Bills Committee on Stamp Duty (Amendment) Bill 2012**

**List of follow-up actions arising from the discussion  
at the meeting on 3 December 2013**

The Administration is requested to provide written response on the following issues:

Clause 9 - Proposed section 29CB(13)(b)

- (a) In respect of a joint acquisition of a residential property where there are more than 2 persons, to consider Hon James TO Kun-sun's suggestion that each of the persons is a parent, spouse, child, brother or sister of any one of the other persons be accepted as closely related for the purpose of the Buyer's Stamp duty (BSD) exemption, such as in the case of a joint purchase by husband and wife, together with a parent of the husband/wife.

Clause 12 - Proposed section 29DB(6)

- (b) To reconsider Hon James TO Kun-sun's suggestion of imposing reasonable restrictions regarding the size and value of the replacement property to address the possible abuse of the BSD exemption such as in the case of several non-Hong Kong permanent residents (non-HKPRs) jointly acquire a residential property which is anticipated to be acquired or resumed under specified situations where each of those non-HKPRs would be exempted from BSD for purchase of a replacement property of significantly larger size and higher value compared with the property to be replaced.

Clause 12 - Proposed section 29DB(8)

- (c) To clarify whether BSD would be chargeable in the case of adverse possession of a residential property.

Clause 12 - Proposed section 29DB(10)

- (d) To clarify, citing relevant provisions in the Bill, whether BSD exemption would be granted in the case of an acquisition of a residential property by a trustee acting on behalf of a HKPR minor and his/her non-HKPR parent(s).

Clause 12 - Proposed section 29DD

- (e) To clarify whether the following redevelopment projects would be eligible for refund of BSD for redevelopment –
  - (i) the redevelopment of a part of a building, e.g. only the top three storeys of a building, and
  - (ii) the redevelopment of New Territories Exempted Houses (commonly known as "small houses") which are exempted from certain provisions of the Buildings Ordinance and its subsidiary regulations (including the need for obtaining Buildings Department's approval and consent to the commencement of works.

Clause 14 - To amend section 44

- (f) To provide information on precedent cases, if any, in which an exempted institution appealed against the Inland Revenue Department's decision of not granting stamp duty relief in case of a gift of a residential property to it.

Council Business Division 1  
Legislative Council Secretariat  
6 December 2013