



香港基督教協進會

HONG KONG CHRISTIAN COUNCIL

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By email and mail

17<sup>th</sup> January 2013

Bills Committee on Stamp Duty (Amendment) Bill 2012  
Legislative Council  
Legislative Council Complex  
1 Legislative Council Road  
Central  
Hong Kong

Dear Chairperson and Members,

**Re: Stamp Duty (Amendment) Bill 2012**

We are a group of leaders of various Christian churches in Hong Kong. We are concerned about the scope of application of the proposed Buyer's Stamp Duty ("BSD") in the captioned Bill ("the Bill"), particularly in relation to churches as well as religious and/or charitable corporations in Hong Kong.

We understand that the purpose of the Bill is to stabilize the residential property market through the introduction of, *inter alia*, the BSD. Hong Kong Permanent Residents ("HKPRs") are exempted from the BSD, but all companies are not exempted. The rationale for not exempting companies is that if there is such exemption, non-HKPRs may use companies as vehicles to purchase residential properties to avoid the payment of the BSD.

We do not know whether the Bill, as presently drafted, provides any BSD exemption to churches and other religious and/or charitable organizations in Hong Kong which are not companies but corporations incorporated by ordinances. If there is no such exemption in the present Bill, we respectfully request the provision of this exemption by amending the Bill accordingly for the following reasons:

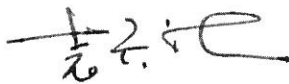
- (a) Hong Kong Churches have sparsely been speculators in the residential property market;
- (b) Hong Kong Churches do have a genuine need to acquire residential properties from time to time. While some churches may purchase residential properties for providing quarters for its pastors and staff, others may do so for generating rental income to support church activities in the long run;
- (c) We understand the possible drawbacks of exempting companies from the BSD. However, providing such exemption to church corporations is entirely a different matter, and should not undermine the intended purpose of the BSD;

(d) The introduction of the BSD should not unintentionally and unduly posted an adverse impact on the day-to-day operations of church corporations in Hong Kong.

It is also our opinion that the exemption should also apply to other religious and/or charitable corporations, the definition of which may be referenced to the corporations exempted from tax under section 88 of the Inland Revenue Ordinance (Cap. 112)

We are not aware that there has ever been any briefing or consultation on the possible impact of the BSD on religious/charitable corporations in Hong Kong. We earnestly hope and urge that the Government and the Legislative Council to consult representatives of this sector and make a wise and sensible decision.

Rev. Yuen Yin-yau



Chairperson  
Hong Kong Christian Council

c.c. Mrs Vicki KWOK, Principal Assistant Secretary (Housing) (Private Housing)  
Transport and Housing Bureau

Member Churches / Denominations and Organizations of Hong Kong Christian Council

Christian Action  
Kowloon Union Church  
Union Church Hong Kong  
Hong Kong Bible Society  
The Salvation Army  
Chinese Christian Literature Council  
The Evangelical Lutheran Church of Hong Kong  
The Chinese Rhenish Church Hong Kong Synod  
The Hong Kong Y.W.C.A.  
The Y.M.C.A. of Hong Kong  
Hong Kong Sheng Kung Hui  
Lutheran Theological Seminary  
Tao Fong Shan Christian Centre  
Tsung Tsin Mission of Hong Kong  
The Methodist Church, Hong Kong  
The Chinese Y.M.C.A. of Hong Kong  
Finnish Evangelical Lutheran Mission  
Hong Kong Lutheran Social Service  
Methodist International Church, Hong Kong  
Hong Kong Japanese Christian Fellowship  
The Hong Kong Council of the Church of Christ in China  
Orthodox Metropolitanate of Hong Kong and South East Asia  
German-Speaking Evangelical Lutheran Congregation in Hong Kong