

**Bills Committee on Inland Revenue and Stamp Duty Legislation  
(Alternative Bond Schemes) (Amendment) Bill 2012**

**List of follow-up actions arising from the discussion  
at the meeting on 4 June 2013**

The Administration is requested to:

1. provide a paper explaining –
  - (a) the way forward in introducing amendments to the Stamp Duty Ordinance (Cap. 117) for providing alternative bond schemes with exemption from the proposed enhanced special stamp duty ("SSD"), the new buyer's stamp duty ("BSD"), and the enhanced ad valorem stamp duty ("ad valorem SD") upon passage of the Stamp Duty (Amendment) Bill 2012 and the Stamp Duty (Amendment) Bill 2013 by the Legislative Council; and
  - (b) the stamp duty treatment for alternative bond schemes in relation to the enhanced SSD, BSD and the enhanced ad valorem SD before passage of the Stamp Duty (Amendment) Bill 2012 and the Stamp Duty (Amendment) Bill 2013;
2. clarify the scope of "corporation or any other entity" in the definition of "special purpose vehicle" in the proposed Committee Stage amendments ("CSAs") to section 1 of the new Schedule 17A to the Inland Revenue Ordinance (Cap. 112), including whether it will cover partnership; and
3. provide the Chinese version of its proposed CSAs.