

財經事務及庫務局
(庫務科)

香港下亞厘畢道
中區政府合署



FINANCIAL SERVICES AND THE
TREASURY BUREAU
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18 March 2003

Ms Monna LAI
Assistant Legal Adviser
Legal Service Division
Legislative Council Secretariat
Legislative Council Building
8 Jackson Road, Central
Hong Kong
(Fax: 2877 5029)

Dear Ms LAI,

Stamp Duty (Amendment) Bill 2002

Thank you for your letter of 10 March 2003. The Administration's response to your question is set out in the ensuing paragraphs.

An "error" in a stamp certificate under the proposed section 18J(1)(c) may occur in any of the following circumstances:-

- (a) when extracting information from the original instrument to fill in an application form, the applicant makes a mistake in completing the form; or
- (b) upon receipt of a physical application form, the Stamp Office makes a mistake in inputting the data into the new system.

Regarding the scenario mentioned in your letter, if the information supplied in the application form corresponds with those contained in the instrument **and the stamp certificate is subsequently issued with the same contents**, section 18J(1)(c) does not apply as there will be no "error" in the stamp certificate and the certificate will not be cancelled. If the Collector is of the view that the stamp duty paid in respect of that instrument is not sufficient, he will adjudicate the instrument and issue an assessment under section 13 of the Stamp

Duty Ordinance (Cap 117) (“the Ordinance”) and take recovery action under section 4(5) of the Ordinance within 6 years from the expiration of the time for stamping such instrument. This is consistent with the way cases of insufficient stamp duty are handled under the existing manual system.

Please feel free to contact me if you have any question related to this reply.

Yours sincerely,



(Ivanhoe Chang)

for Secretary for Financial Services and the Treasury

cc.	Clerk to Bills Committee	(Attn.: Ms Cindy CHENG)
	Secretary for Justice	(Attn.: Ms Lonnie NG)
	Commissioner of Inland Revenue	(Attn.: Miss Mary WONG)