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Secretary for Financial Services  
and the Treasury  
Financial Services and the Treasury Bureau  
(Attn: Mr Ivanhoe CHANG  
AS (Tsy)(R)2)  
5/F, East Wing  
CGO, Lower Albert Road  
Central, Hong Kong

By Fax (2868 5279) and By Post

10 April 2003

Dear Mr CHANG

**Stamp Duty (Amendment) Bill 2002**

We refer to your letter of 9 April 2003.

We note that in the Administration's response to "Summary of concerns/comments raised in submissions", the reason for the proposal for the Collector to request for presentation of an instrument for inspection at any time after an application for stamping is made, both before or after the issuance of the stamp certificate, is to allow the Collector to check possible under-consideration for revenue protection purpose. In the light of section 4(5) of the Stamp Duty Ordinance (Cap 117) that no action shall be brought for the recovery of any stamp duty with respect to any instrument more than 6 years from the expiration of the time for stamping such instrument, should the power of the Collector to request for presentation of the instrument for inspection under the proposed section 18I be restricted to within 6 years from the expiration of the time for stamping such instrument?

It is appreciated that your reply, in both Chinese and English, could reach us by 17 April 2003.

Yours sincerely

(Monna LAI)  
Assistant Legal Adviser

c.c. LA  
S for J (Attn: Ms Lonnie NG)  
CIR (Attn: Miss Mary WONG)