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BY FAX (28696794) AND BY POST

31 March 2011

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Mrs. Mary Tang,  
Clerk to Bills Committee,  
Legislative Council Building,  
8 Jackson Road,  
Central, Hong Kong.

Dear Mrs. Tang,

**Bills Committee on Stamp Duty (Amendment) (No.2) Bill 2010**

We understand that the Administration has revised the first draft Committee Stage Amendments to the above Bill ("*revised CSAs*") and the Bills Committee will meet to discuss the revised CSAs tomorrow.

We would like to advise that our Property Committee will discuss the revised CSAs at its next meeting in mid-April and we shall submit our comments shortly after the meeting. In the meantime, we would like to highlight to the Bills Committee the Committee's following concerns, which have been expressed in its previous submissions to the Bills Committee, but appear to remain outstanding:-

1. Clarification on whether Special Stamp Duty ("*SSD*") will apply to:
  - (a) conditional agreements;
  - (b) supplemental agreement or confirmatory agreement; and
  - (c) acquisition of property by right of survivorship.
2. Liability of Purchasers to pay additional SSD assessed to be payable by the IRD after completion of the transaction.
3. Retrospective Legislation:
  - (a) the obligation of the parties to insert further particulars in the agreement/assignment as from 3 December 2010; and

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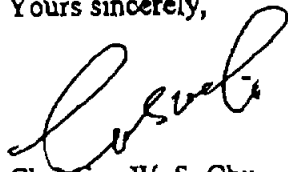
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- (b) the obligation for purchasers' solicitors to specify the date of acquisition of the property in the Stamping Request Form when they would have difficulty to verify this.
- 4. Series of Transactions – the need for the parties to obtain a valuation report to apportion the sale price in the event that only part of properties sold is subject to payment of SSD.

Yours sincerely,



Christine W. S. Chu  
Assistant Director of Practitioners Affairs

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