

**《2012年印花稅(修訂)條例草案》委員會
在2014年2月18日會議上通過的議案**

(此議案由梁繼昌議員動議)

運輸及房屋局表示政府願意就《2012年印花稅(修訂)條例草案》作出承諾，於日後如有需要調高額外印花稅或買家印花稅稅率時，政府會以條例草案方式修改《印花稅條例》；政府只會在有需要下調或撤回有關稅率的情況下，才以「先訂立、後審議」的立法方式修改《印花稅條例》；鑒於以承諾決定有關條例的立法方式的法定效力令人懷疑，以及該建議影響深遠，但並未於本法案委員會作出任何深入討論，本法案委員會促請政府押後就《2012年印花稅(修訂)條例草案》恢復二讀辯論，令本會有足夠的時間研究當局的最新建議及相關的立法程序。

(Translation)

**Bills Committee on Stamp Duty (Amendment) Bill 2012
Motion passed at the meeting on 18 February 2014**

(The motion was moved by Hon Kenneth LEUNG)

That, the Transport and Housing Bureau has indicated that the Government is willing to give an undertaking in relation to the Stamp Duty (Amendment) Bill 2012, under which the Government will amend the Stamp Duty Ordinance by way of a bill for any upward adjustment, if necessary, of the rates of Special Stamp Duty or Buyer's Stamp Duty in future, and the Government will only use the "negative vetting" approach to amend the Stamp Duty Ordinance in situations where there is a need to reduce or withdraw the relevant rates; given that the legal effect of determining the legislative approach of the Ordinance concerned by means of an undertaking is doubtful and the proposal has far-reaching implications, but this Bills Committee has not undergone any detailed discussions on it, this Bills Committee urges the Government to postpone the resumption of the Second Reading debate on the Stamp Duty (Amendment) Bill 2012, so that the Bills Committee will have adequate time to examine the latest proposal put forward by the Administration and the relevant legislative procedure.