

18 December 2013  
The Honourable Starry LEE Wai-king, JP  
Chairman, Bills Committee on Stamp Duty (Amendment) Bill 2012  
Legislative Council  
Legislative Council Complex  
1 Legislative Council Road  
Central, Hong Kong  
c/o Ms Annette Lam, CCS(1)3

Dear Starry,

**Stamp Duty (Amendment) Bill 2012  
Committee Stage Amendment ('CSA')**

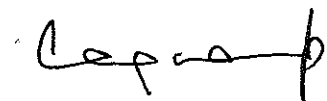
I would like to move a committee stage amendment to the Stamp Duty (Amendment) Bill 2012. The proposed amendment is attached for your easy reference.

The Bill proposes that if a residential property is acquired on behalf of a HKPR minor by his/her guardian or trustee, the relevant transaction should be exempted from buyer's stamp duty. The proposed CSA seeks to remove the exemption in respect of all HKPR minors.

The proposed CSA will address the concern shared by a number of committee members regarding the potential abuse of the exemption by non-HKPR parents of HKPR minors as guardians/ trustees of the HKPR minors to circumvent the buyer's stamp duty.

I would urge members of the Committee to support this amendment.

Yours sincerely,



Hon. Ip Lau Suk-ye, Regina

《2012 年印花稅(修訂)條例草案》

**委員會審議階段**

條次

建議修正案

- 9 在建議的第 29CB(8)(b)條中，刪去“未成年人或”。
- 9 在建議的第 29CB(9)(b)條中，刪去“未成年人或”。
- 12 在建議的第 29DB(9)(b)條中，刪去“未成年人或”。
- 12 在建議的第 29DB(10)(b)條中，刪去“未成年人或”。