

Bills Committee on Stamp Duty (Amendment) Bill 2012

**List of follow-up actions arising from the discussion
at the meeting on 6 January 2014**

The Administration is requested to provide written response on the following issues:

- (a) while the Administration had advised in previous meetings that not allowing exemption from the Buyer Stamp's Duty (BSD) for Hong Kong permanent residents (HKPRs) under 18 years of age was likely to be discriminatory, to elaborate the legal justifications for accepting the draft Committee Stage amendments proposed by Hon Mrs Regina IP LAU Suk-yeet to remove the BSD exemption for acquisitions of residential property made on behalf of a HKPR minor by his/her trustee or guardian; and
- (b) in light of the Court of Final Appeal (CFA) judgment that the requirement of seven-year residence in Hong Kong stipulated by the Government for the Comprehensive Social Security Assistance Scheme had contravened Article 25 of the Basic Law, assess the implication of the CFA judgment on the constitutionality of the BSD, including the removal of the BSD exemption for purchase of residential property on behalf of a HKPR minor.

Council Business Division 1
Legislative Council Secretariat
7 January 2014