



立法會 謝偉銓議員辦事處  
OFFICE OF THE HON. TONY TSE

04 March 2013

Hon. Starry LEE Wai-king, JP  
Chairperson  
Bills Committee on Stamp Duty (Amendment) Bill 2012  
Legislative Council  
1 Legislative Council Complex, Central Hong Kong

Dear Chairperson,

**RE: Bills Committee on Stamp Duty (Amendment) Bill 2012**

With reference to the captioned committee meeting held on 28 February 2013, apart from my request to furnish us with information about the number of resale cases which are subject to SSD as tabulated in Table 1(a) Annex A on LC Paper CB/598/12-13, I have the following additional questions to the Government:

- To further explain the rationale for extending the SSD to resale up to 36 months. Could the Government confirm resale within 36 months from the purchase is considered as “short-term investment”?
- I understand there were resales of residential property through the transfer of shares of holding company with the aim not paying SSD and BSD. Could the Government provide information on how many cases of resale of residential property by transfer of holding company shares since the implementation of SSD in November 2010; and the type and level of tax payable for such transfers of holding company shares?

Respectfully submitted,

The Hon. Tony Tse Wai Chuen  
Legislative Councilor