



民主黨立法會議員秘書處
Secretariat of Legislative Councillors of The Democratic Party

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致：立法會

《2012年印花稅(修訂)條例草案》委員會主席

李慧琼議員

李主席：

法案委員會階段修正案

就審議《2012年印花稅(修訂)條例草案》，本人擬提出修訂，使慈善團體可獲豁免，不用繳付買家印花稅，現隨函附上有關豁免慈善機構或慈善信託繳交買家印花稅的修正案條文，以便於草案委員會會議中提出討論。

如有查詢，請致電 2537 2385 與民主黨經濟政策研究主任張國文先生聯絡。

立法會議員涂謹申

2013年12月10日

附件：豁免慈善機構或慈善信託繳交買家印花稅的修正案

Stamp Duty (Amendment) Bill 2012

Committee Stage

Amendment to be moved by Hon. James TO Kun-sun

Clause

Amendment Proposed

12

After the proposed section 29DD, add section 29DE -

(a) the heading, “Exemption of buyer’s stamp duty in case of a charitable institution or a charitable trust”;

(b) by adding a subsection -

Despite anything in this Ordinance, the Collector must, on an application made by an applicant, exempt the buyer’s stamp duty if it is shown to the satisfaction of the Collector that the applicant was a charitable institution or a trust which is exempt from tax under section 88 of the Inland Revenue Ordinance on the date of acquisition of the residential property concerned.