



立法會 LEGISLATIVE COUNCIL
石禮謙 議員 Hon Abraham Shek Lai-Him J.P.

立法會 CB(1)1380/13-14(02)號文件
LC Paper No. CB(1)1380/13-14(02)

7 May 2014

Ms Starry LEE
Chairman of Bills Committee on Stamp Duty (Amendment) Bill 2013
Legislative Council Secretariat
Legislative Council Complex
1 Legislative Council Road
Hong Kong

Dear *Starry,*

Committee Stage Amendments to the Stamp Duty (Amendment) Bill 2013

As indicated to Bills Committee on Stamp Duty (Amendment) Bill 2013, I hereby submit my further amendments to the Committee Stage Amendments to the Bill: LC Paper No. CB(1)1847/12-13(01), which I submitted on 30 September 2013.

My further amendments to the Bill are aimed to exempting non-residential properties from doubled ad valorem stamp duty.

Yours sincerely,

Abraham SHEK Lai Him

Stamp Duty (Amendment) Bill 2013

Committee Stage

Amendments to be moved by Hon Abraham SHEK Lai Him

<u>Clause</u>	<u>Amendment Proposed</u>
3	By deleting clause 3.
8	By deleting subclause (5).
10	(a) By deleting the proposed section 29AI and substituting: “29AI. Conveyances on sale chargeable with ad valorem stamp duty at Scale 1 rates and Scale 2 rates (1) Except as provided in subsection (2) and sections 29AJ to 29AQ, a conveyance on sale is chargeable with stamp duty under Scale 1 of head 1(1) in the First Schedule. (2) A conveyance on sale of non-residential property is chargeable with stamp duty under Scale 2 of head 1(1) in the First Schedule.” (b) In the proposed section 29AL(3)(b), by deleting “, or both non-residential properties”.
13	(a) By deleting the proposed section 29BA and substituting: “29BA. Agreements for sale of residential property generally chargeable with ad valorem stamp duty at Scale 1 rates Except as provided in section 29A(5) and sections 29BB to 29BI, an agreement for sale is chargeable with stamp duty under Scale 1 of head 1(1A) in the First Schedule.” (b) In the proposed section 29BD(3)(b), by deleting “, or both non-residential properties”.
16	(a) By deleting subclause (2), (3), (4), (5), (6), (7), (8) and (9). (b) By deleting the proposed section 29D(8).
23	In the proposed section 71:

- (a) By deleting “and” at the end of paragraph (b) of the definition of “*additional stamp duty* (附加印花稅)” .
- (b) By deleting paragraph (c) of the definition of “*additional stamp duty* (附加印花稅)” .

- (a) By deleting subclause (9).
- (b) By deleting subclause (15) and substituting:

“First Schedule, head 1(1A)—

Repeal Note 1

Substitute

“Note 1

This sub-head does not apply to an agreement for sale in respect of non-residential property (see section 29A(5)). This sub-head applies to an agreement for sale according to sections 29BA to 29BI’.”