



71. Transitional provisions for Stamp Duty (Amendment) Ordinance 2013

(1) In this section—

additional stamp duty (附加印花稅)—

- (a) in relation to an applicable instrument that is chargeable with stamp duty under Scale 1 of head 1(1) in the First Schedule, means the difference between that stamp duty and the stamp duty chargeable on the instrument under head 1(1) in the First Schedule to the pre-amended Ordinance;
- (b) in relation to an applicable instrument that is chargeable with stamp duty under Scale 1 of head 1(1A) in the First Schedule (except as provided in paragraph (c)), means the difference between that stamp duty and the stamp duty chargeable on the instrument under head 1(1A) in the First Schedule to the pre-amended Ordinance; and
- (c) in relation to an applicable instrument that is an agreement for sale of non-residential property, means the stamp duty chargeable on the agreement under Scale 1 of head 1(1A) in the First Schedule;

Amendment Ordinance (《修訂條例》) means the Stamp Duty (Amendment) Ordinance 2013 (of 2013);*applicable instrument* (適用文書) means an instrument that is—

- (a) executed on or after 23 February 2013 and before the gazettal date; and
- (b) chargeable with stamp duty under Scale 1 of head 1(1), or Scale 1 of head 1(1A), in the First Schedule;

gazettal date (刊憲日期) means the date of publication of the Amendment Ordinance in the Gazette;

Stamp Duty (Amendment) Bill 2013

Committee Stage Amendments to be moved
By Hon Andrew LEUNG Kwan-yuen

pre-amended Ordinance (《未經修訂條例》) means this Ordinance as in force immediately before 23 February 2013.

- (2) If, but for this section, the time for stamping an applicable instrument with any additional stamp duty payable on the instrument begins before the gazettal date, that time for stamping is to be replaced by a period of 30 days commencing immediately after the gazettal date.
- (3) The amendments made by the Amendment Ordinance do not apply in relation to an instrument specified in subsection (4), and the pre-amended Ordinance continues to apply in relation to the instrument as if those amendments had not been made.
- (4) The following instruments are specified for the purposes of subsection (3)—
- (a) an instrument that was executed before 23 February 2013;
 - (b) an agreement for sale that supersedes another agreement for sale made between the same parties and on the same terms before 23 February 2013;
 - (c) a conveyance on sale that is executed in conformity with an agreement for sale made before 23 February 2013.

□ >

- (5) Save and except for sections 29DE, 29DF, 29DG and 29DH and those provisions in so far as they are necessary to give effect to these sections, the Amendment Ordinance shall expire at midnight on 23 February 2016 and the pre-amended Ordinance shall be reinstated at midnight on the same date.
- (6) The Legislative Council may by resolution amend subsection (5) by substituting for the date specified in that subsection such date as may be specified in the resolution.