



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

致:《2013年印花稅(修訂)條例草案》委員會主席李慧琼議員

謝偉銓議員擬提出的修正案

政府在《2013年印花稅(修訂)條例草案》建議物業買家由取得的新的住宅物業的六個月內出售或轉讓原有住宅物業，可向稅務局作出申請退還部份從價印花稅，惟有關安排未有顧及通過購買遠期樓花的換樓買家的需要，以容許他們申請退還部份從價印花稅。

本人提出的修正案，旨在為樓花物業買家訂立退還從價印花稅的期限，由樓花物業買家在新購樓花物業落成後6個月內訂立買賣協議或適用文書將原物業出售或轉讓他人，可向稅務局作出申請退還部份從價印花稅。該修正案已考慮不同類別的樓花物業的定義，包括需由地政總署批出預售樓花同意書及轉讓同意書/滿意紙的物業、不需地政總署預售樓花同意方案的物業、以及獲豁免的新界發展項目，以訂立相關退還從價印花稅的期限的條例，參考並根據《一手住宅物業銷售條例》詮釋未落成住宅發展項目的定義。

有關修正案已配合政府批准樓花預售期最早為30個月，以增加可供出售住宅單位供應的安排，讓樓花買家既可改善居住環境，並有較充裕的時間出售原有住宅物業的同時，也不受因樓花交樓期較一般現樓長而失去退還部份從價印花稅的機會，亦能照顧選擇以購買樓花作換樓的住宅買家。

懇請各位議員支持。

此致



謝偉銓議員

2014年4月2日

Stamp Duty (Amendment) Bill 2013

Amendments to be moved by Hon. Tony TSE Wai Cheun

<u>Clause</u>	<u>Amendment Proposed</u>
18	<p>In the proposed section 29DF(2), by deleting paragraph (a) and substituting—</p> <p>“(a) Subsection (3), (4), (5), (6), (7) or (8) applies to a disposal of an original property of the applicant; and”.</p>
18	<p>In the proposed section 29DF, by adding—</p> <p>“(5) This subsection applies to the disposal of an original property of the applicant if —</p> <p>(a) the subject property acquired by the applicant forms part of an uncompleted development or uncompleted phase within the meaning of section 4 of the Residential Properties (First-hand Sales) Ordinance (Cap.621) (<i>the First-hand Sales Ordinance</i>), and under the land grant, the consent of the Director of Lands is required to be given for any sale and purchase of residential properties in the development or phase;</p> <p>(b) it is shown to the satisfaction of the Collector that the original property is disposed of by the applicant under an agreement for sale that is made within 6 months after a certificate of compliance or a consent to assign has been</p>

issued in respect of the subject property by the Director of Lands;

- (c) it is shown to the satisfaction of the Collector that the original property is transferred or divested from the applicant under a conveyance on sale executed in conformity with that agreement;
 - (d) it is shown to the satisfaction of the Collector that the subject property is transferred to the applicant under a conveyance on sale executed in conformity with the applicable instrument; and
 - (e) the application for refund is made by the applicant not later than 2 years after the date of the conveyance on sale by which the subject property is transferred to the applicant.
- (6) This subsection applies to the disposal of an original property of the applicant if —
- (a) the subject property acquired by the applicant forms part of an uncompleted development or uncompleted phase within the meaning of section 4 of the First-hand Sales Ordinance, and under the land grant, the consent of the Director of Lands is required to be given for any sale and purchase of residential properties in the development or phase;
 - (b) it is shown to the satisfaction of the Collector that the original property is transferred or divested from the applicant under a conveyance on sale within 6 months after a certificate of compliance or a consent to assign has been issued in respect of the subject property by the

Director of Lands;

- (c) it is shown to the satisfaction of the Collector that the subject property is transferred to the applicant under a conveyance on sale executed in conformity with the applicable instrument; and
 - (d) the application for refund is made by the applicant not later than 2 years after the date of the conveyance on sale by which the subject property is transferred to the applicant.
- (7) This subsection applies to the disposal of an original property of the applicant if—
- (a) the subject property acquired by the applicant forms part of an uncompleted development or uncompleted phase within the meaning of section 4 of the First-hand Sales Ordinance, and under the land grant, the consent of the Director of Lands is not required to be given for any sale and purchase of residential properties in the development or phase;
 - (b) it is shown to the satisfaction of the Collector that the original property is disposed of by the applicant under an agreement for sale that is made within 6 months after—
 - (i) in the case of a specified NT development as defined in the First-hand Sales Ordinance—
 - (A) a no-objection letter has been issued by the Director of Lands in respect of every building in the development or the phase which includes the subject property; or
 - (B) a certificate of compliance or consent to assign

has been issued by the Director of Lands in respect of the development or the phase which includes the subject property; or

- (ii) in any other case, an occupation permit has been issued in respect of every building in the development or the phase which includes the subject property;
 - (c) it is shown to the satisfaction of the Collector that the original property is transferred or divested from the applicant under a conveyance on sale executed in conformity with that agreement;
 - (d) it is shown to the satisfaction of the Collector that the subject property is transferred to the applicant under a conveyance on sale executed in conformity with the applicable instrument; and
 - (e) the application for refund is made by the applicant not later than 2 years after the date of the conveyance on sale by which the subject property is transferred to the applicant.
- (8) This subsection applies to the disposal of an original property of the applicant if—
- (a) the subject property acquired by the applicant forms part of an uncompleted development or uncompleted phase within the meaning of section 4 of the First-hand Sales Ordinance, and under the land grant, the consent of the Director of Lands is not required to be given for any sale and purchase of residential properties in the development or phase;

- (b) it is shown to the satisfaction of the Collector that the original property is transferred or divested from the applicant under a conveyance on sale within 6 months after—
 - (i) in the case of a specified NT development as defined in the First-hand Sales Ordinance—
 - (A) a no-objection letter has been issued by the Director of Lands in respect of every building in the development or the phase which includes the subject property; or
 - (B) a certificate of compliance or consent to assign has been issued by the Director of Lands in respect of the development or the phase which includes the subject property; or
 - (ii) in any other case, an occupation permit has been issued in respect of every building in the development or the phase which includes the subject property;
- (c) it is shown to the satisfaction of the Collector that the subject property is transferred to the applicant under a conveyance on sale executed in conformity with the applicable instrument; and
- (d) the application for refund is made by the applicant not later than 2 years after the date of the conveyance on sale by which the subject property is transferred to the applicant. ”.