



立法會 LEGISLATIVE COUNCIL  
張宇人議員 Hon Tommy Yu-Yan CHEUNG

敬啟者：

提出修正案

本人就《2013年印花稅（修訂）條例草案》提出修正案，簡介如下：

1. 修正第 18 條，讓「先買後賣」的換樓港人，即是使購買新住宅物業的香港永久性居民，如在購入新置物業後的 12 個月內，而非草案建議的 6 個月內，簽立買賣協議以出售或以售賣轉易契轉讓其在香港原有唯一的住宅物業給他人，便可受惠於為他們而設的退回稅款機制，即獲退回反映新舊稅率差額的印花稅稅款。
2. 修正第 23 條，為修訂條例增設「日落條款」，訂於 2015 年 2 月 23 日午夜，即自動失效。換言之，此修訂條例自 2013 年 2 月 23 日生效起計，整整兩年後即告失效。不過，修正案亦訂明，運輸及房屋局局長可就「日落條款」藉憲報另訂日期，惟須經立法會批准。

懇請各位議員支持。

此致

立法會《2013年印花稅（修訂）條例草案》委員會

立法會議員張宇人  
謹啟

2013年12月17日

Stamp Duty (Amendment) Bill 2013

**Committee Stage**

Amendments to be moved by Hon Tommy Cheung Yu-yan

Clause

Amendment Proposed

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In the proposed section 29DF –

- (a) in subsection (3)(a), by deleting “6 months” and substituting “12 months”;
- (b) in subsection (4)(a), by deleting “6 months” and substituting “12 months”.

Stamp Duty (Amendment) Bill 2013

**Committee Stage**

Amendments to be moved by Hon Tommy Cheung Yu-yan

Clause

Amendment Proposed

23

In the proposed section 71, by adding after subsection (4) –

- “ (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 cease to have effect at midnight on 23 February 2015 and the pre-amended Ordinance shall be reinstated at midnight on the same date.
- (6) The Secretary for Transport and Housing may, subject to the approval of the Legislative Council, by notice in the Gazette amend subsection (5) by substituting for the date specified in that subsection such date as may be specified in the notice.”.