

**Bills Committee on Stamp Duty (Amendment) Bill 2017
and Stamp Duty (Amendment) (No. 2) Bill 2017**

**List of follow-up actions arising from the discussion in respect of
the Stamp Duty (Amendment) (No. 2) Bill 2017
at the meeting on 7 November 2017**

In respect of the Stamp Duty (Amendment) (No. 2) Bill 2017 ("the No. 2 Bill"), the Administration was requested to –

- (a) consider setting out as exhaustive as possible scenarios to explain clearly what would or would not be taken as a "single" residential property by the Inland Revenue Department, so as to enhance the legal certainty of relevant provisions of the No. 2 Bill, and enable members of the public to easily understand the definition of a "single" residential property under the No. 2 Bill; and
- (b) provide a written response to the deputations' written submissions received and views expressed at the meeting.

Council Business Division 1
Legislative Council Secretariat
23 November 2017