

Stamp Duty (Amendment) (No. 2) Bill 2017
Debate and voting arrangements

Object of the Bill : To amend certain provisions of the Stamp Duty Ordinance that impose ad valorem stamp duty at Scale 2 rates on instruments of residential properties, with or without car parking spaces, acquired by Hong Kong permanent residents, so that those provisions apply only to an instrument that deals with a single residential property, with or without a car parking space; and to provide for related matters.

First debate : Clauses with no amendment – Clauses 1, 2 and 4 to 9			
Voting : To vote on the above clauses standing part of the Bill			
Second debate : Clause with amendments – Clause 3 proposed by Hon James TO and Secretary for Transport and Housing (“STH”)			
Joint debate on the original clauses and the amendments thereto.			
Debate theme: Definition of “<i>single residential property</i>” and related matters			
- Mr TO’s 1st to 7th amendments and STH’s 1st to 3rd amendments seek to amend the proposed definition of “ <i>single residential property</i> ” in clause 3(1) of the Bill. Mr TO’s 8th amendment seeks to amend clause 3(2) of the Bill relating to the documents that may have regard to by the Collector of Stamp Revenue in determining whether a residential property is a single residential property.			
Mr TO’s amendments		STH’s amendments	
<i>1st amendment</i>	add paragraph (aa) that <i>single residential property</i> includes “a unit and a flat roof situated in the same building”	<i>2nd amendment</i>	add paragraph (ab) that <i>single residential property</i> includes “a unit and an adjacent flat roof situated in the same building”
<i>2nd amendment</i>	add paragraph (aab) that <i>single residential property</i> includes “a unit and a garden situated in the same building”		

3rd amendment	add paragraph (aac) that single residential property includes “a unit and a garden situated in the same housing estate”		
4th amendment	add paragraph (aad) that single residential property includes “a unit and a roof situated above in the same building”	1st amendment	amend paragraph (a) that single residential property includes “a unit and a roof situated in the same building”
5th amendment	delete “; and” and substitute a semicolon in paragraph (b)		
6th amendment	add paragraph (ba) that single residential property includes “a unit and an exterior wall (or any part of an exterior wall) of the same building”		
7th amendment	amend paragraph (c) that single residential property includes a single unit following the demolition of the walls (or any part of the walls) or the floor (or any part of the floor), separating two units	3rd amendment	amend paragraph (c) that single residential property includes a single unit following the demolition of the walls or the floor, or any part of the walls or the floor, separating two units. The amendment is substantially the same as Mr TO’s 7th amendment
8th amendment	amend the proposed section 29A(1A)(d) that the Collector in determining whether a residential property is a single residential property may have regard to any other document that the Collector considers relevant, including all the instruments registered at the Land Registry in respect of the residential property or the building of which the residential property forms part		

Mover	Voting Sequence	Remarks	Amendments
Mr TO	1st amendment of Mr TO	If Mr TO's 1st amendment is <u>passed</u> , STH <u>may not</u> move his 2nd amendment. If Mr TO's 1st amendment is <u>negatived</u> , STH <u>may</u> move his 2nd amendment.	LC Paper No. <u>CB(3) 499/17-18</u>
Mr TO	2nd amendment of Mr TO	Irrespective of whether Mr TO's 2nd amendment is passed or not, he <u>may</u> move his 3rd amendment.	LC Paper No. <u>CB(3) 499/17-18</u>
Mr TO	3rd amendment of Mr TO	Irrespective of whether Mr TO's 3rd amendment is passed or not, he <u>may</u> move his 4th amendment.	LC Paper No. <u>CB(3) 499/17-18</u>
Mr TO	4th amendment of Mr TO	If Mr TO's 4th amendment is <u>passed</u> , STH <u>may not</u> move his 1st amendment. If Mr TO's 4th amendment is <u>negatived</u> , STH <u>may</u> move his 1st amendment.	LC Paper No. <u>CB(3) 499/17-18</u>
STH	1st amendment of STH	Irrespective of whether STH's 1st amendment is passed or not, he <u>may</u> move his 2nd amendment.	LC Paper No. <u>CB(3) 468/17-18</u>
STH	2nd amendment of STH	Irrespective of whether Mr TO's 1st, 2nd, 3rd and/or 4th amendments and STH's 1st and/or 2nd amendments are passed or not, Mr TO <u>may</u> move his 5th and 6th amendments.	LC Paper No. <u>CB(3) 468/17-18</u>
Mr TO	5th and 6th amendments of Mr TO	As Mr TO's 5th and 6 th amendments are interdependent, they will be <u>voted upon together</u> . Irrespective of whether Mr TO's 5th and 6th amendments are passed or not, STH <u>may</u> move his 3rd amendment.	LC Paper No. <u>CB(3) 499/17-18</u>

STH	3rd amendment of STH	As Mr TO's 7th amendment is <u>substantially the same</u> as STH's 3rd amendment, irrespective of whether STH's 3rd amendment is passed or not, Mr TO <u>may not</u> move his 7th amendment, but <u>may</u> move his 8th amendment.	LC Paper No. <u>CB(3) 468/17-18</u>
Mr TO	8th amendment of Mr TO		LC Paper No. <u>CB(3) 499/17-18</u>

Hon James TO's amendments

(set out in LC Paper No. CB(3) 499/17-18 issued on 9 April 2018)

STH's amendments

(set out in LC Paper No. CB(3) 468/17-18 issued on 27 March 2018)

Council Business Division 3
Legislative Council Secretariat
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