

有關額外印花稅的執業通告及講座

New practice circular and seminars on Special Stamp Duty

隨著有關於額外印花稅的條例草案於今年6月獲立法會通過，監管局於8月就額外印花稅的事宜發出執業通告(編號11-03 (CR))，提醒從業員在處理住宅物業買賣時，如得知該物業須繳付額外印花稅，應建議客戶協商由何方繳付，並將有關的協議在臨時買賣合約內訂明。

為了加強地產代理對於額外印花稅的了解，監管局邀請了稅務局印花稅署的人員，於2011年7月11及12日舉行兩次講座，向合共約270名業界人士講解有關額外印花稅的詳情，並將講座錄影，上載於監管局網站及製作成光碟，從業員可在網上觀看或向監管局索取講座錄影的光碟。另一次講座亦已於9月21日再次舉行。

有關額外印花稅的執業通告詳情，可參閱監管局網頁：
http://www.eaa.org.hk/practice/documents/11-03_CRC.pdf

As the details of the Special Stamp Duty (SSD) had been finalised upon the passage of the Stamp Duty (Amendment) Ordinance by the Legislative Council in June, the EAA issued a practice circular on SSD (No. 11-03(CR)) in August. The circular reminds practitioners that if it is ascertained that the sale of the property being handled is subject to SSD, they should advise their clients to agree on which party shall pay the SSD and specify their agreement in the provisional agreement for sale and purchase.

In order to enhance the estate agents' understanding of the SSD, the EAA invited officials from the Stamp Office of the Inland Revenue Department to brief some 270 practitioners on the details of the SSD at the seminars held on 11 and 12 July 2011. The EAA has videotaped the seminars, uploaded the video to the EAA's website and produced DVDs. Practitioners may view the video online or request the DVDs from the EAA. Another seminar was held again on 21 September 2011.

Details on the practice circular on the SSD can be viewed on the EAA website:
http://www.eaa.org.hk/practice/documents/11-03_CRE.pdf



稅務局人員向講座參加者講解額外印花稅的詳情。

Officials from the Inland Revenue Department explain the details of the SSD to the participants of the seminar.