

額外印花稅及買家印花稅

政府於2012年10月宣布調整「額外印花稅」及引入「買家印花稅」，以進一步遏抑炒賣活動。為加深地產代理業界對有關新政策的了解，監管局早前邀請來自稅務局與運輸及房屋局(運房局)的代表，向業界商會代表簡介建議新措施內容。

稅務局與運房局的代表於2012年11月7日出席監管局與業界的特別會議。出席的政府代表包括稅務局助理局長謝玉葉女士、稅務局印花稅署高級總監康偉權先生及運房局高級政務主任(私營房屋)吳肇基先生，八個地產代理業界商會亦有派員出席。

會議中，政府代表簡介了建議新措施的內容，包括修訂「額外印花稅」及新「買家印花稅」的適用範圍、生效日期及稅率等，並解答商會代表就執行細節方

面的提問。監管局期望，會議能釐清業界關注的問題，並希望商會代表向會員轉達相關的資訊。

有關新措施的建議有待立法會通過，監管局會密切留意立法進程，待條例草案通過後，再向業界發出相關執業通告。監管局早前亦透過電郵通知持牌人，並於網頁刊載相關資訊，供業界參閱：
持牌人 > 致持牌人函件 > 有關：「額外印花稅」和「買家印花稅」

另外，政府代表在會上簡介的「額外印花稅」及「買家印花稅」內容已刊登於監管局的網頁供業界人士參閱：

www.eaa.org.hk/Portals/0/Sections/CC/2012_Nov/ppt_chi_ird_nov2012.pdf

Special Stamp Duty and Buyer's Stamp Duty

In October 2012, the Government proposed amending the Special Stamp Duty (SSD) and introducing a Buyer's Stamp Duty (BSD) in order to further curb speculative activities. To deepen the estate agency trade's understanding of the new initiatives, the EAA invited representatives from the Inland Revenue Department (IRD) and the Transport and Housing Bureau (THB) to brief representatives of the trade on details of the proposed new initiatives.

On 7 November 2012, representatives of IRD and THB were invited to attend the EAA's special meeting with the trade. The representatives attending the meeting included Ms Tse Yuk-yip, Assistant Commissioner of the IRD, Mr Raymond Hong Wai-kuen, Senior Superintendent of Stamp Office of the IRD and Mr Kasper Ng Siu-kei, Senior Administrative Officer (Private Housing) of the THB. Also attending the meeting were representatives of eight trade associations.

At the meeting, the Government representatives introduced the proposed new initiatives, including the scope, effective date and rates of the amended SSD and

the new BSD. They also answered enquiries on the implementation details raised by the trade representatives. The EAA hoped that the trade's concerns were clarified through the meeting. The trade representatives were expected to share the relevant information with their members.

The amendment bill on the new initiatives has yet to be passed by the Legislative Council. The EAA will closely monitor the legislative process. Upon the passage of the amendment bill, the EAA will issue a related practice circular to the trade. The EAA had earlier notified the licensees through email and posted related information on the EAA's website for the trade's reference:
Licensee > Letter to Licensees > Re: Special Stamp Duty and Buyer's Stamp Duty

In addition, the briefing notes for the meeting have been uploaded onto the EAA website for the trade's reference (Only Chinese version available):
www.eaa.org.hk/Portals/0/Sections/CC/2012_Nov/ppt_chi_ird_nov2012.pdf