

## 香港永久性居民的定義影響買方所繳納之印花稅

### Definition of Hong Kong Permanent Resident which affects purchaser's payment of stamp duty

監管局獲運輸及房屋局通知，政府希望提醒持牌人要留意香港永久性居民在法例下的定義是指該人持有香港永久性居民身份證的重要性，因有可能影響其買方客戶所繳納的相關印花稅金額。

政府曾接獲一些成功申請「優秀人才入境計劃」人士的查詢或投訴，指曾在香港購買物業時遇到不愉快經歷。

以近期一宗針對印花稅署署長拒絕批予上訴人為其新購入的物業所繳納之印花稅退款的上訴案件為例，政府指出物業買方須明白香港永久性居民的定義並非指一個身份或核實的過程。

為此，監管局希望提醒持牌人，不應輕率就準買方客戶是否香港永久性居民作出建議，而應在客戶訂立任何臨時買賣合約前，建議他們就有關繳納印花稅的責任諮詢法律意見（如需要的話）。

The EAA was notified by the Transport and Housing Bureau that the Government would like to alert licensees to the importance of the statutory definition of "Hong Kong permanent resident" ("HKPR") that it refers to someone who holds a Hong Kong permanent identity card, as this might affect the amount of related stamp duty to be paid by their purchaser clients.

The Government has received enquiries/complaints from some successful applicants under the "Quality Migrant Admissions Scheme" who encountered unpleasant experiences in the purchase of property in Hong Kong.

By referring to a recent appeal case against the Collector of Stamp Revenue for the refusal to grant an ad valorem stamp duty refund on the appellant's newly purchased property, the Government pointed out the importance of understanding the definition of HKPR by property purchasers that HKPR does not refer to a status or a process of verification.

On this, the EAA would like to remind licensees that they should not hastily advise their prospective purchaser clients on whether they are HKPR and should, before their clients enter into any provisional agreement for sale and purchase, advise them to seek legal advice on their liability for payment of stamp duty, if necessary.

