

## 向合資格外來人才退還印花稅 Stamp Duty Refund for Eligible Incoming Talents

監管局已於2023年7月6日就《2023年印花稅（修訂）（第3號）條例》刊憲的事宜向各持牌人發出一封致持牌人函件。

監管局建議持牌人前往監管局網頁參閱有關函件（持牌人專區 > 致持牌人函件 > 06-07-2023）。更多有關向合資格外來人才退還印花稅的詳情，包括相關的常見問題和應用及計算方法，請瀏覽稅務局網頁（[www.ird.gov.hk/chi/faq/index.htm#et](http://www.ird.gov.hk/chi/faq/index.htm#et)）。

持牌人如就上述事宜有任何疑問，可向稅務局印花稅署查詢（電話：2594 3202，電郵地址 [taxsdo@ird.gov.hk](mailto:taxsdo@ird.gov.hk)）。

The EAA issued a Letter to Licensees on 6 July 2023 regarding the Stamp Duty (Amendment) (No. 3) Ordinance 2023 that was published in the Gazette on 30 June 2023.

Licensees should read the Letter to Licensees at the EAA's website (Licensees Corner > Letter to Licensees > 06-07-2023). For more details on the stamp duty refund for eligible incoming talents including the related FAQs and illustrative examples, please visit the Inland Revenue Department website ([www.ird.gov.hk/eng/faq/index.htm#et](http://www.ird.gov.hk/eng/faq/index.htm#et)).

In case of any queries on the subject, licensees may contact the Stamp Office of the Inland Revenue Department at 2594 3202 or email to its designated email address: [taxsdo@ird.gov.hk](mailto:taxsdo@ird.gov.hk)

## 有關劏房租賃的執業通告的新「問與答」 New Q&A on Practice Circular about Letting of Subdivided Units

有關政府推出針對分間單位（俗稱「劏房」）「規管租賃」的《業主與租客（綜合）條例》第IVA部，監管局已於2022年1月發出執業通告（編號22-01（CR））以提供指引讓持牌人遵從。

就該執業通告，監管局最近上載了一套更新的「問與答」，當中新增了第九題以解答持牌人就處理劏房租賃的常見問題。

監管局鼓勵持牌人瀏覽監管局網頁閱覽該份新的「問與答」（規管>執業通告）以了解詳情。

In relation to the government's implementation of "regulated tenancies" in respect of subdivided units ("SDU") under Part IVA of the Landlord and Tenant (Consolidation) Ordinance, the EAA issued a Practice Circular (No. 22-01 (CR)) in January 2022 to provide guidelines for licensees to follow.

Regarding this Practice Circular, the EAA has recently uploaded a new set of Questions and Answers for licensees' reference, which includes a new Question No. 9 to address the issue frequently encountered by licensees on handling tenancies of subdivided units.

Licensees are encouraged to read the new set of Questions and Answers at the EAA's website (Compliance > Practice circulars) for details.