



SPECIAL STAMP DUTY 額外印花稅

Special Stamp Duty

政府在2010年11月建議引入一項在住宅物業轉售時適用的額外印花稅，以遏抑住宅物業投機。為了讓地產代理業界加深了解有關的新政策，監管局邀請政府官員向業界商會代表簡介建議的額外印花稅的內容。監管局亦透過電郵通知從業員，並於網頁刊載相關的資訊，供業界參閱。

運輸及房屋局與稅務局的官員於2010年12月14日，出席監管局與業界季度聯絡會議。出席的官員包括運輸及房屋局總行政主任（私營房屋）葉郭小珊女士、稅務局印花稅署高級總監康偉權先生及總監陳月珍女士。八個地產代理業界商會也有派員出席。

會議上，康偉權先生和陳月珍女士闡釋額外印花稅的詳情、在不同情況下額外印花稅的計算方法，以及回答與會者的提問。他們也派發了一份簡介，列出一些實用提示、常見問題和答案，以及多個計算額外印花稅的個案例子。葉郭小珊女士表示，運輸及房屋局和稅務局的網頁，均載有額外印花稅的資料。監管局行政總裁余呂杏茜女士說：「監管局期望，商會代表會向旗下會員轉達相關的資訊。」

有關新措施的建議有待立法會通過，監管局會密切留意事態發展，待條例草案通過後，視乎實際情況，或向業界發出指引或執業通告。

有關額外印花稅的最新詳情（資料由稅務局提供），可參閱監管局網頁：

www.eaa.org/hk/SSD_2010-12-20_chi.pdf。

In November 2010, the Government proposed a Special Stamp Duty (SSD) on residential properties at the point of resale in order to curb speculation in such properties. In order to deepen the estate agency trade's understanding of the new initiative, the EAA invited officials from the relevant departments to brief representatives of the trade on the details of the proposed SSD. It also alerted practitioners about the measure by email and posted relevant information on its website for the trade's reference.

On 14 December 2010, officials from the Transport and Housing Bureau (THB) and the Inland Revenue Department (IRD) were invited to attend the EAA quarterly meeting with representatives of trade associations. The officials attending the meeting included Mrs Susanne Ip, Chief Executive Officer (Private Housing) of the THB, Mr Raymond Hong, Senior Superintendent of the Stamp Office of the IRD, and Ms Chan Ut-chan, Superintendent of the Stamp Office of the IRD. Also attending the meeting were representatives of eight trade associations.

At the meeting, Mr Raymond Hong and Ms Chan Ut-chan explained the details of the proposed SSD and how the SSD was calculated in various scenarios, and answered enquiries from the attendees. A set of briefing notes, which consisted of practical information, frequently-asked questions and answers, and different scenarios, was distributed at the meeting. Mrs Susanne Ip said that information on the SSD was available on the THB and IRD websites. EAA Chief Executive Officer Mrs Rosanna Ure reminded attendees that trade representatives were expected to share such useful information with their members.

The amendment bill on the SSD has yet to be passed by the Legislative Council and the EAA will closely monitor the situation. Upon the passage of the bill, the EAA may issue guidelines or practice circular to the trade if necessary.

Updated details on the SSD (provided by the IRD) have been posted on the EAA website:

www.eaa.org/hk/SSD_2010-12-20_eng.pdf