

## 持續專業進修講座 CPD SEMINAR

### 以轉讓公司股權形式買賣物業可能帶來的風險

### Possible Risks Arising from Purchasing and Selling of Properties by Way of Transfer of Company Shares

在政府推出一系列應對樓市過熱的措施之後，有物業市場參與者考慮以轉讓公司股權形式買賣物業，希望藉此節省印花稅。但是，地產代理從業員在客戶沒有法律意見之下安排客戶協議轉讓有限公司股權是不適當的，並且具有高度風險。為了提醒從業員以轉讓公司股權形式買賣物業可能帶來的風險，監管局於2017年3月14日及6月8日舉辦了兩場相關的講座，分別以中文及英文授課。

監管局邀請了特許公認會計師公會代表鄭傑樂先生主講是次講座。鄭先生為持牌人講解甚麼是以轉讓公司股權形式買賣物業及與轉讓公司股份有關的稅項及財務安排，並提醒持牌人有關以轉讓股權形式買賣物業可能帶來的風險。兩場講座皆反應熱烈，共有超過540名參加者投入參與，並表示鄭先生的分享十分實用。

In response to the Government's introduction of some measures to curb the overheated property market, some property market players have been considering purchasing or selling properties by way of transfer of company shares, in an attempt to make savings in payment of stamp duties. However, it is inappropriate and highly risky for the estate agency trade practitioners to arrange for

their clients to enter into agreements for sale and purchase of shares of limited companies without legal advice. In order to remind practitioners of the possible risks arising from purchasing and selling of properties by way of transfer of company shares, the EAA organised two CPD seminars on the subject, including a Chinese session on 14 March 2017 and an English session on 8 June 2017.

At these seminars, Mr Wilson Cheng, representative of the Association of Chartered Certified Accountants, was invited to explain to the participants the meaning of purchasing and selling of properties by way of transfer of company shares and the taxation and financial arrangements relating to transfer of company shares. Also, Mr Cheng drew licensees' attention to the possible risks arising from purchasing and selling of properties by way of transfer of company shares. These seminars were very well received by over 540 licensees and many licensees commented that the seminar was very informative.

