

印花稅安排的調整

Adjustments to Stamp Duty Arrangements

監管局於2023年10月27日發出一封致持牌人函件，提醒持牌人行政長官在2023年施政報告中宣布有關調整住宅物業印花稅的安排。

考慮到目前市場情況，政府決定由2023年10月25日起調整住宅物業需求管理措施。

有關住宅物業交易的調整事項包括：額外印花稅的適用年期由三年縮短至兩年，下調買家印花稅及從價印花稅的適用的稅率，以及推出合資格外來人才在港購買住宅物業暫免繳付印花稅的機制。

持牌人應向其客戶解釋上述的最新印花稅安排，切勿向客戶提供任何失實或具誤導性的資料。否則，持牌人或會遭受監管局的紀律處分。

持牌人亦應提醒客戶可在有需要的情況下，於簽訂臨時買賣協議前就其須繳付印花稅的責任先徵詢法律意見。

持牌人應閱讀已載於監管局網頁的相關致持牌人函件（持牌人專區 > 致持牌人函件 > 27-10-2023）。

The EAA issued a Letter to Licensees on 27 October 2023 regarding the adjustments to the stamp duty arrangements for residential properties from the announcement made by the Chief Executive in his 2023 Policy Address.

In view of the prevailing market conditions, the Government has decided to make adjustments to the demand-side management measures for residential properties with effect from 25 October 2023.

The adjustments included: shortening the applicable period of Special Stamp Duty (“SSD”) from three years to two years; reducing the applicable rate of Buyer’s Stamp Duty (“BSD”) and Ad Valorem Stamp Duty (“AVD”); and announcing a suspension mechanism of stamp duty for eligible incoming talents’ purchase of residential property.

Licensees should advise their clients accordingly with respect to the latest stamp duty arrangements and must not provide inaccurate or misleading information to their clients. Otherwise, they may be subject to disciplinary action by the EAA.

Licensees should also invite their clients to seek legal advice on their liability for payment of stamp duty, if necessary, before proceeding with the execution of the provisional agreement for sale and purchase.

Licensees should read the Letter to Licensees at the EAA’s website (Licensees Corner > Letter to Licensees > 27-10-2023).

