



税务局印花税署 香港湾仔告士打道5号 税务大楼3楼

加盖印花的程序和注释

就交付香港证券作为 分配或赎回集合投资产品的代价减免印花税

背景

依据库务局局长于 1999 年 10 月 20 日发出的按类别减免(该按类别减免),就任何投资者交付香港证券予认可集合投资计划作为分配该计划的单位或可赎回股份的代价,或就认可集合投资计划在赎回该等单位和可赎回股份时交付香港证券予投资者而签立的成交单据和转让文书所应缴付的印花税,根据《印花税条例》(第 117 章)(该条例)第 52 条获得减免。下文载列就是项减免而言有关文件加盖印花的程序。

须予签立的成交单据

2. 交付香港证券作为分配或赎回认可集合投资计划的单位或可赎回股份的代价乃售卖和购买所交付证券的行为。因此,根据该条例第 19(1)条,转让人和承让人须签立成交单据。除该条例第 19(2)条载列的资料外,根据该按类别减免(a)段申索减免印花税的成交单据应载有足够的说明,显示有关香港证券的买卖交易是就该按类别减免所指的分配或赎回认可集合投资计划的单位或可赎回股份而进行的。附录载有有关申索减免的交易的成交单据样本。

转让文书

3. 如为完成符合资格获得是项减免的香港证券的转让而签立了转让 文书,该转让文书应连同有关成交单据一并提交以加盖印花。该转让文书应 载有一项声明,表明该转让是就分配或赎回认可集合投资计划的单位或可 赎回股份而进行的。

申请减免

4. 为根据该按类别减免获得减免印花税,认可集合投资计划(如属单位信托计划,则为其受托人或经理)应在首次就符合资格的交易的成交单据和/或转让文书申索减免印花税时或之前,向印花税署提供证据,以证明该计划符合该按类别减免下认可集合投资计划的定义。该等证据可包括由证券及期货事务监察委员会根据《证券条例》(第 333 章)第 15 条发出的授权书副本,该副本须经认可集合投资计划签署核证。印花税署署长在信纳应给予减免后,会以书面作出确认,并告知认可集合投资计划一项减免参考编号。其后任何有关该计划的成交单据和转让文书的减免和加盖印花要求,只要在有关文件上注明该减免参考编号,便可获得迅速处理。

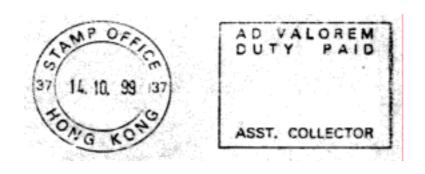
文书加盖印花

- 6. 声称符合资格根据该按类别减免获减免印花税的成交单据和转让文书应提交予香港告士打道 5 号税务大楼 3 楼印花税署第 15 号柜位,以加盖印花。根据该条例的规定,有关文件须于交易日后 2 天内加盖印花。不过,印花税署明白到要确保在交易日后的第二日交收有关证券会有困难,故该署接受与该按类别减免有关的文书在交易日后 3 天内提交加盖印花。载有减免参考编号的文书一般可在提交当日获加盖印花。
- 7. 成交单据如获准减免印花税,将获加盖表明获给予减免印花税的印花,该印花载有下列词句 -

Stamp Duty chargeable on this instrument has been remitted under section 52 of the Stamp Duty Ordinance 1981.

Authority: in Asst. Collector

8. 相关的转让文书将获加盖与上述印花相似的印花,以表明该文书根据该条例附表 1 第 2(4)类应课缴的定额印花税获得减免。此外,该文书也会加盖一个印花注明,以示有关转让的从价印花税「已缴付」(因为根据第 52 条,为该条例的施行,获减免的印花税须当作已缴付)如下-



根据《印花税条例》第52(2)条当作已缴付

查询

9. 如对申请减免或这方面的有关文书加盖印花的事宜有任何查询,可致电 2594 3163 与印花税署总监(一般职务)联络。

印花税署 1999年10月21日

Ref: U3/SOG/PN01(10/1999)

样本

附件

就分配或赎回集合投资产品而 售卖及购买香港证券的成交(购买及售卖)单据

售卖及购买日期:	
证券名称:	[如交付的证券超过一种,可以夹附附表提交]
售卖或购买的 证券数目:	[如交付的证券超过一种,可以夹附附表提交]
代价:	就分配以下指明的集合投资产品的[] 单位(股份)/ 就赎回以下指明的集合投资产品的[] 单位(股份)
所分配或赎回的 集合投资产品名称:	[如盈富基金单位]
集合投资产品的减免 参考编号(如有的话)	[如 SDR-12345] [如没有减免参考编号,递交证券及期货事务 监察委员会发出的授权书经核证副本。]

签立。	人:	
卖方	_	
签署	:	
姓名	:	
日期	:	
买方	-	
签署	:	
姓名	:	
日期	:	

Approval by Class

Remission or Refund of Stamp Duty Under Section 52 of the Stamp Duty Ordinance (Cap. 117)

Sale and Purchase and Transfer of Hong Kong Stocks upon Allotment and Redemption of Collective Investment Products

I, Denise YUE, Secretary for the Treasury, by virtue of the power conferred on me in that behalf by section 63 of the Interpretation and General Clauses Ordinance (Cap. 1), do hereby approve the remission or refund of stamp duty under Section 52(1) of the Stamp Duty Ordinance (Cap. 117) [the Ordinance] for the following classes of instruments –

- (a) contract notes for the sale or purchase of any Hong Kong stock pursuant to an allotment or a redemption by extinguishment or cancellation of units or of redeemable shares in an Approved Collective Investment Scheme, which notes are required to be stamped under head 2(1) in the First Schedule to the Ordinance; and
- (b) instrument of transfer in respect of the transfer of any Hong Kong stock to or from an Approved Collective Investment Scheme (or in the case of a unit trust scheme, the manager or trustee thereof) pursuant to an allotment or a redemption by extinguishment or cancellation of units or of redeemable shares in such scheme (other than that in respect of the transfer of the kind referred to in section 30 of the Ordinance), which are required to be stamped under head 2(4) in the First Schedule to the Ordinance.

For the purpose of this remission, unless the context otherwise requires –

"Approved Collective Investment Scheme" means a unit trust scheme or a mutual fund corporation authorized by the Securities and Futures Commission under section 15 of the Securities Ordinance (Cap. 333)

"allotment" means -

(a) in relation to a mutual fund corporation, the issue of redeemable shares by such corporation; or

(b) in relation to units under a unit trust scheme, the issue of

such units, and includes a sale of the units effected by the managers under the circumstances referred to in section

19(1A)(b)(ii) of the Ordinance.

"mutual fund corporation" has the meaning assigned to it in section

2 of the Securities Ordinance (Cap. 333)

"redeemable shares" means shares issued by a company which are to

be redeemed or are liable to be redeemed at the option of the

company or its shareholder under section 49(1) of the Companies

Ordinance (Cap. 32) or under any other similar enactment in its

place of incorporation if the company is not incorporated under the

Companies Ordinance.

"contract note", "Hong Kong stock", "Unified Exchange", "unit",

"unit trust scheme", "sale or purchase" and "stamped" have the

meanings respectively assigned to them in section 2, section 19 and

section 30 of the Ordinance.

This remission is subject at any time to amendment or revocation.

Denise YUE

Secretary for the Treasury

20 October 1999

6