



(中文译本)

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 and 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。

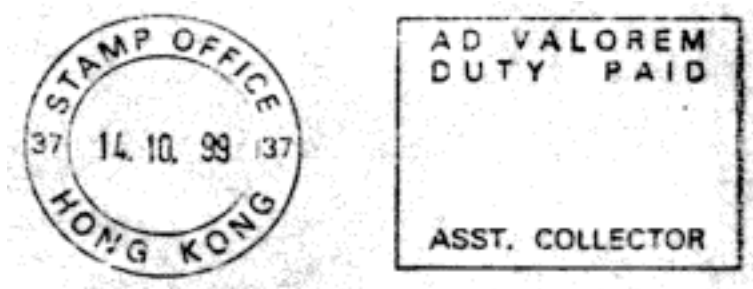
须予签立的成交单据

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

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**