



(中文譯本)

稅務局印花稅署
香港灣仔告士打道 5 號
稅務大樓 3 樓

加蓋印花的程序和註釋

就交付香港證券作為 分配或贖回集合投資產品的代價減免印花稅

背景

依據庫務局局長於 1999 年 10 月 20 日發出的按類別減免(該按類別減免)，就任何投資者交付香港證券予認可集合投資計劃作為分配該計劃的單位或可贖回股份的代價，或就認可集合投資計劃在贖回該等單位和可贖回股份時交付香港證券予投資者而簽立的成交單據和轉讓文書所應繳付的印花稅，根據《印花稅條例》(第 117 章)(該條例)第 52 條獲得減免。下文載列就是項減免而言有關文件加蓋印花的程序。

須予簽立的成交單據

2. 交付香港證券作為分配或贖回認可集合投資計劃的單位或可贖回股份的代價乃售賣和購買所交付證券的行為。因此，根據該條例第 19(1)條，轉讓人 and 承讓人須簽立成交單據。除該條例第 19(2)條載列的資料外，根據該按類別減免(a)段申索減免印花稅的成交單據應載有足夠的說明，顯示有關香港證券的買賣交易是就該按類別減免所指的分配或贖回認可集合投資計劃的單位或可贖回股份而進行的。附錄載有有關申索減免的交易的成交單據樣本。

轉讓文書

3. 如為完成符合資格獲得是項減免的香港證券的轉讓而簽立了轉讓文書，該轉讓文書應連同有關成交單據一併提交以加蓋印花。該轉讓文書應載有一項聲明，表明該轉讓是就分配或贖回認可集合投資計劃的單位或可贖回股份而進行的。

申請減免

4. 為根據該按類別減免獲得減免印花稅，認可集合投資計劃（如屬單位信託計劃，則為其受託人或經理）應在首次就符合資格的交易的成交單據和／或轉讓文書申索減免印花稅時或之前，向印花稅署提供證據，以證明該計劃符合該按類別減免下認可集合投資計劃的定義。該等證據可包括由證券及期貨事務監察委員會根據《證券及期貨條例》（第 571 章）第 104 條（前《證券條例》（第 333 章）第 15 條）發出的授權書副本，該副本須經認可集合投資計劃簽署核證。印花稅署署長在信納應給予減免後，會以書面作出確認，並告知認可集合投資計劃一項減免參考編號。其後任何有關該計劃的成交單據和轉讓文書的減免和加蓋印花要求，只要在有關文件上註明該減免參考編號，便可獲得迅速處理。

文書加蓋印花

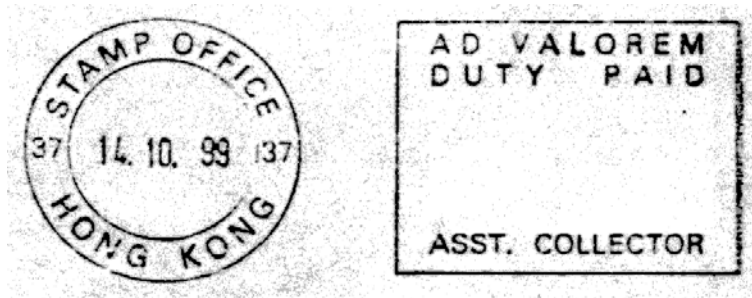
6. 聲稱符合資格根據該按類別減免獲減免印花稅的成交單據和轉讓文書應提交予香港告士打道 5 號稅務大樓 3 樓印花稅署第 18 號櫃位，以加蓋印花。根據該條例的規定，有關文件須於交易日後 2 天內加蓋印花。不過，印花稅署明白到要確保在交易日後的第二日交收有關證券會有困難，故該署接受與該按類別減免有關的文書在交易日後 3 天內提交加蓋印花。載有減免參考編號的文書一般可在提交當日獲加蓋印花。

7. 成交單據如獲准減免印花稅，將獲加蓋表明獲給予減免印花稅的印花，該印花載有下列詞句 -

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

Authority: in Asst. Collector

8. 相關的轉讓文書將獲加蓋與上述印花相似的印花，以表明該文書根據該條例附表 1 第 2(4)類應課繳的定額印花稅獲得減免。此外，該文書也會加蓋一個印花註明，以示有關轉讓的從價印花稅「已繳付」（因為根據第 52 條，為該條例的施行，獲減免的印花稅須當作已繳付）如下-



根據《印花稅條例》第 52(2)條當作已繳付

查詢

9. 如對申請減免或這方面的有關文書加蓋印花的事宜有任何查詢，可致電 2594 3163 與印花稅署總監（一般職務）聯絡。

印花稅署

2013 年 12 月 Ref: U3/SOG/PN01(12/2013)

樣本

附件

就分配或贖回集合投資產品而
售賣及購買香港證券的成交（購買及售賣）單據

售賣及購買日期：	
證券名稱：	[如交付的證券超過一種，可以夾附附表提交]
售賣或購買的 證券數目：	[如交付的證券超過一種，可以夾附附表提交]
代價：	就分配以下指明的集合投資產品的[] 單位（股份）/ 就贖回以下指明的集合投資產品的[] 單位（股份）
所分配或贖回的 集合投資產品名稱：	[如盈富基金單位]
集合投資產品的減免 參考編號（如有的話）	[如 SDR-12345] [如沒有減免參考編號，遞交證券及期貨事務監 察委員會發出的授權書經核證副本。]

簽立人：

賣方 -

簽署： _____

姓名： _____

日期： _____

買方 -

簽署： _____

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