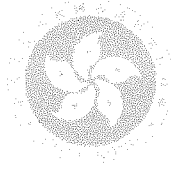


財經事務及庫務局



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FINANCIAL SERVICES AND THE
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來函檔號 Your Ref. : CB1/F/3/6

19 May 2017

Mr Keith WONG
Clerk to Establishment Subcommittee
Legislative Council
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong

Dear Mr WONG,

Establishment Subcommittee
Follow-up to the meeting on 26 April 2017

Thank you for your letter of 27 April 2017 to this Bureau. The information requested is set out at **Annex** for the reference of the Subcommittee Members.

Yours sincerely,

(Kelvin Lo)

for Secretary for Financial Services and the Treasury

c.c. Commissioner of Inland Revenue (Attn: Mr Matthew Cheng)

Annex

Establishment Subcommittee Follow-up to the meeting on 26 April 2017

At the meeting on 26 April 2017, Members requested the Government to provide the number of appeal cases processed by the Stamp Office of the Inland Revenue Department (IRD) in the past three years, as well as the amount of stamp duty in dispute. The relevant statistics are set out below –

Year	2014/15		2015/16		2016/17	
	No. of cases	Amount (\$ million)	No. of cases	Amount (\$ million)	No. of cases	Amount (\$ million)
Unsettled cases brought forward from previous year	63	8.19	61	13.12	110	33.76
Add: New cases received during the year (Note 1)	21	7.02	57	22.32	101	35.68
	84	15.21	118	35.44	211	69.44
Less: Cases settled during the year (Note 2)	23	2.09	8 (Note 3)	1.68	62	23.48
Unsettled cases carried forward to next year	61	13.12	110	33.76	149	45.96

Note 1: New appeal cases received mean cases where a notice of appeal has been lodged with the court by the duty payer.

Note 2: Cases settled include cases decided by the court, discontinued by the duty payer / with leave for late appeal refused by the court, and settled by consent summons.

Note 3: Due to the gazettal of the new ordinances for the implementation of buyer's stamp duty and doubled stamp duty in February and July 2014 respectively, it took some time for the Stamp Office of IRD to handle the related work (including appeal cases). As such, the number of cases settled in 2015/16 was lower than that in 2014/15 and 2016/17.

**Financial Services and the Treasury Bureau
Inland Revenue Department
May 2017**