

# 向合資格外來人才退還印花稅

## Stamp duty refund for eligible incoming talents

稅務局於2022年10月31日發出一封「致持牌人函件」，提醒各持牌人有關行政長官在 2022年施政報告中宣布，為鼓勵外來人才長遠留港發展，政府會向符合條件的合資格外來人才<sup>註</sup>，退還他們在港購買一個住宅物業時已繳付額外的印花稅。

持牌人應注意，該退還適用於合資格外來人才在 2022 年 10 月 19 日或以後就一個住宅物業簽署的「買賣協議」（包括臨時買賣協議）。這退還印花稅將使該合資格外來人才的印花稅負擔與首次置業的香港永久性居民看齊。而在申請印花稅退稅時，除符合其他條件外，合資格外來人才必須仍是有關物業的擁有人。

持牌人亦應注意，退還印花稅的措施必須通過修訂《印花稅條例》方可實施，而修訂的細節可能會在立法過程中有所變動。印花稅署只會在設立有關退稅機制的新法例刊憲後才會接受退稅申請。

有關向合資格外來人才退還印花稅的詳情，包括相關的常見問題和例子，可瀏覽稅務局網頁：[www.ird.gov.hk/eng/faq/index.htm#et](http://www.ird.gov.hk/eng/faq/index.htm#et)

The EAA has issued a Letter to Licensees on 31 October 2022 drawing licensees attention to the announcement made by the Chief Executive in his 2022 Policy Address that, to encourage incoming talents to stay in Hong Kong for long-term development, the Government would, upon fulfilment of conditions by eligible incoming talents<sup>Note</sup>, refund the extra stamp duty paid by them for purchasing a residential property in Hong Kong.

Licensees should note that such refund applies to sale and purchase agreement (including provisional sale and purchase agreement) in respect of a residential property entered into on or after 19 October 2022 by an eligible incoming talent. With the stamp duty refund, the overall stamp duty charged on eligible incoming talents will be on par with that charged on first-time home buyers who are Hong Kong permanent residents. At the time of application for refund of stamp duty, apart from fulfilment of other conditions, the eligible incoming talent should still be the owner of the property concerned.

Licensees should also note that the stamp duty refund measure has to be implemented by way of legislative amendments to the Stamp Duty Ordinance and details of the amendments are subject to change during the legislative process. The Stamp Office will only accept refund application after gazettal of the new legislation providing for the relevant refund mechanism.

For more details on the stamp duty refund for eligible incoming talents, the related FAQs and illustrative examples, please visit the Inland Revenue Department website at [www.ird.gov.hk/eng/faq/index.htm#et](http://www.ird.gov.hk/eng/faq/index.htm#et)



<sup>註</sup> 合資格外來人才包括通過指定輸入人才計劃來港的人士，相關計劃包括「一般就業政策」、「輸入內地人才計劃」、「優秀人才入境計劃」、「非本地畢業生留港/回港就業安排」、「科技人才入境計劃」、「輸入中國籍香港永久性居民第二代計劃」及新推出的「高端人才通行證計劃」。

<sup>Note</sup> Eligible incoming talents include those who enter Hong Kong under designated talents admission schemes (including General Employment Policy, Admission Scheme for Mainland Talents and Professionals, Quality Migrant Admission Scheme, Immigration Arrangements for Non-local Graduates, Technology Talent Admission Scheme, Admission Scheme for the Second Generation of Chinese Hong Kong Permanent Residents and the newly launched Top Talent Pass Scheme).