

## **Screen shots of the e-registration services**

### **Stock Borrowing and Lending Agreement Registration**

1. Select “Stock Borrowing Relief” under heading “Business” from the eTAX Service main menu
2. Select “Stock Borrowing and Lending Agreement Registration” under heading “Stock Borrowing Relief” from the eTAX Service menu
3. Select method of authentication
4. Read Step Page
5. Read Important Notes
6. Enter Borrower and Lender Details
7. Enter Agreement Details
8. Enter Applicant Details and Declaration
9. Confirm Details and Submit
10. Payment (Online Payment)
11. Select payment method (Online Payment)
12. Save/Print Acknowledgement

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Please select the service you require:

Payment Required Printer Required

**Individual**

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Filing of Tax Return - Individuals

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Stamp Duty Computation

Filing of Property Tax Return for Jointly Owned Properties (BIR57)

Viewing of Property Tax Return for Jointly Owned Properties (BIR57)

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Stock Borrowing Relief

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### Submit Stamping Application

- Initial Stamping of Agreement / Assignment (Not applicable to cases with special stamp duty involved)
- Payment of Deferred Stamp Duty
- Subsequent Agreement / Assignment
- Tenancy Agreement

### Upload Stamping Applications in Bulk (Please refer to the [notes](#) )

- Initial Stamping of Agreement / Assignment (Not applicable to cases with special stamp duty involved)
- Tenancy Agreement

### Stamp Certificate

- Print
- Enquire

### Stamp Duty Payment Notice

- Print

### E-Stamp Account

- Apply
- Activate Account / Change Password

### Stock Borrowing Relief

- Stock Borrowing and Lending Agreement Registration (You can also simultaneously file the Notification of Execution of Stock Borrowing and Lending Agreement by Lender)
- Notification of Execution of Stock Borrowing and Lending Agreement by Lender
- Download Approval Letter

Special Chinese Characters defined in Hong Kong Supplementary Character Set (HKSCS-2001) cannot be entered, displayed nor processed if you have not installed the HKSCS kit. Please click [here](#) for details

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Please select method of authentication

E-Stamp Account Number

Taxpayer Identification Number

Digital Certificate

[Forgot Password](#)   [Apply for eTAX Password](#)

Attention:

The Terms and Conditions (T&C) for Use of eTAX Services by Individuals have been revised on 17 Nov 2010 to allow the use of MyGovHK Password as an alternative means to authorise and sign transactions submitted through eTAX. Please click [here](#) to view the revised T&C.

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### Stock Borrowing and Lending Agreement Registration

It may take **5-20** minutes to complete the application.

- Step 1**  
Read Important Notes
- Step 2**  
Enter Details
- Step 3**  
Submit
- Step 4**  
Make Payment
- Step 5**  
Save/Print Acknowledgement



**Step 1**

Read Important Notes

**Important Notes**

**Step 2**

Enter Details

**Step 3**

Submit

**Step 4**

Make Payment

**Step 5**

Save/Print

Acknowledgement

Welcome to use this electronic service for registration of stock borrowing and lending agreement. Please note that submission of a registration with payment of registration fee does not mean that your registration has been accepted. You can save or print the acknowledgment after successful submission for record purposes. A notification through email will be sent to you once your registration is approved. You can then use the "Download Approval Letter" service to obtain the approval letter. If the registration cannot be made through under this e-platform, please contact us at telephone numbers (852) 2594 3159 or (852) 2594 3165 during our office hours for enquiry or submit it to Stamp Office directly.

Personal Information Collection Statement

**FAQs** →

The provision of personal data required during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application.

**Tips and Tools**

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The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorised or permitted by law.

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Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Superintendent of Stamp Office at 3/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.

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**Begin Application**

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**Stock Borrowing and Lending Agreement Registration**

**Borrower and Lender Details** > Agreement Details > Applicant Details and Declaration > Confirmation

**Step 2 - Enter Details**

Please fill in the information below. Fields with \* are mandatory.

**Borrower's Particulars**

1. Name of Borrower:\*
  2. Hong Kong Resident/Hong Kong Company?\*  
 Yes       H.K. Identity Card No.:  (  )  
 Business Registration No.:   
 No       Passport No.:   
 Place of Incorporation:   
 Date of Incorporation:  /  /  (dd/mm/yyyy)  
 Registration No.:
  3. Address:\*
  4. Area:\*       Hong Kong     Kowloon     New Territories  
 Others
- Note: All future correspondence will be sent to the above address
5.  The above Borrower also plays the role of Lender under the same Stock Borrowing and Lending Agreement and submits the "Notification of Execution of Stock Borrowing and Lending Agreement by Lender" under this application.

**Lender's Particulars**

1. Name of Lender:\*
2. Hong Kong Resident/Hong Kong Company?\*  
 Yes       H.K. Identity Card No.:  (  )  
 Business Registration No.:   
 No       Passport No.:   
 Place of Incorporation:   
 Date of Incorporation:  /  /  (dd/mm/yyyy)  
 Registration No.:
3. Address:\*
4. Area:\*       Hong Kong     Kowloon     New Territories  
 Others
5.  On behalf of the Lender, the Borrower / Agent of the Borrower also submits the "Notification of Execution of Stock Borrowing and Lending Agreement by Lender" under this application for the Lender.

Clear Continue



**Step 1**  
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**Stock Borrowing and Lending Agreement Registration**

Borrower and Lender Details Agreement Details Applicant Details and Declaration Confirmation

**Step 3**  
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**Step 2 - Enter Details**

Please fill in the information below. Fields with \* are mandatory.

**Agreement Details**

1. Date of Execution:\*  /  /  (dd/mm/yyyy)

2. Expiry Date (if any):  /  /  (dd/mm/yyyy)

3. Date of First Stock Borrowing Transaction of Hong Kong Stock under the Agreement:\*

Effected on  /  /   Not yet effected

(dd/mm/yyyy)

4. Agreement Type:\*

Approved version

Please [click here](#) for samples of approved version of Stock Borrowing and Lending Agreement for reference

Other Stock Borrowing and Lending Agreement satisfying the conditions as set out in the definition in section 19 (1B) of Stamp Duty Ordinance, which contains the provisions providing for:

At clause / paragraph

(A) obtaining stock by the borrower from the lender;

(B) returning stock of the same quantity and description as the borrowed stock or the delivery of its "reasonable equivalent";

(C) a "specified payment" to be made by the borrower to the lender or an arrangement which the Collector considers as a fair and proper alternative to making this payment.

5. The following softcopy files are attached:

**5.1 Certified True Copy of Stock Borrowing and Lending Agreement\***

File Location:  瀏覽... Add

[Maximum 1 file]

Attachment List

File size of the attachment 0.00 KB

**5.2 Other attachment(s):  
(Change of name certificate, novation agreement etc.)**

File Location:  瀏覽... Add

[Maximum 4 files]

Attachment List

File size of other attachment(s) 0.00 KB

[With total 5M bytes in size with the following formats are acceptable: TIFF, GIF, JPG & PDF]

6.  Further supplementary document(s) to be sent separately to [taxsdo@ird.gov.hk](mailto:taxsdo@ird.gov.hk)

(Please quote the stock borrowing and lending agreement number to be shown in the acknowledgement as the reference number.)

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### Stock Borrowing and Lending Agreement Registration

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Step 3  
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#### Step 2 - Enter Details

Please fill in the information below. Fields with \* are mandatory.

Step 4  
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#### Applicant Particulars

Step 5  
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Applicant Capacity:\*

#### For Stock Borrowing and Lending Agreement Registration

I apply for registration of attached Stock Borrowing and Lending Agreement in the capacity of:

- Borrower (Chan Tai Man Limited)
- Agent of the Borrower
- I confirm I am duly authorized by the borrower to make the application and undertake to forward the approval letter to the borrower upon registration

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#### For Notification of Execution of Stock Borrowing and Lending Agreement by Lender

I submit the Notification of Execution of Stock Borrowing and Lending Agreement in the capacity of:

- Lender (Lee Ho Ma Limited)
- Agent of the Lender
- I confirm I am duly authorized by the lender to submit the notification and undertake to forward the acknowledgement of this notification to the lender.

Name of the Contact Person:\*

Contact Reference No.:

Email Address:\*

Telephone No.:

 (  )   
Country Code

#### Declaration

- I certify that the particulars contained in this Registration and the attached file(s) are true and correct and are in accordance with the attached Stock Borrowing and Lending Agreement executed by the parties herein. I also declare that the attached Stock Borrowing and Lending Agreement satisfies the conditions of a stock borrowing and lending agreement as set out in its definition in section 19(16) of the Stamp Duty Ordinance, Cap. 117.\*

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## Stock Borrowing and Lending Agreement Registration

Borrower and Lender Details Agreement Details Applicant Details and Declaration Confirmation

### Step 3 - Submit

#### Confirm Details and Submit

##### Borrower's Particulars

- Name of Borrower: Chan Tai Man Limited
- Hong Kong Resident/Hong Kong Company?  
No Place of Incorporation: Shanghai  
Date of Incorporation: 01/09/2005 (dd/mm/yyyy)  
Registration No.: 88888888
- Address: Flat 321, Chan Tai Man Building  
No. 500 Revenue Road  
Shanghai  
China (123456)
- Area: Others

##### Lender's Particulars

- Name of Lender: Lee Ho Ma Limited
- Hong Kong Resident/Hong Kong Company?  
Yes Business Registration No.: 99999995
- Address: Flat A, 3/F, Lee Ho Ma Building  
28 Stock Street
- Area: Hong Kong
- On behalf of the Lender, the Borrower / Agent of the Borrower also submits the "Notification of Execution of Stock Borrowing and Lending Agreement by Lender" under this application for the Lender.

##### Agreement Details

- Date of Execution: 10/04/2018 (dd/mm/yyyy)
- Expiry Date (if any): 10/04/2020 (dd/mm/yyyy)
- Date of First Stock Borrowing Transaction of Hong Kong Stock under the Agreement:  
Effected on 13/04/2018  
(dd/mm/yyyy)
- Agreement Type: Approved version  
International Securities Lending Association  
Global Master Securities Lending Agreement, version 2010
- The following softcopy files are attached:
  - Certified True Copy of Stock Borrowing and Lending Agreement  
Stock Borrowing and Lending Agreement.pdf 77.94 KB
  - Other attachment(s):  
(Change of name certificate, novation agreement etc.)  
Supplementary information.pdf 81.17 KB
- Further supplementary document(s) to be sent separately to [taxsdo@ird.gov.hk](mailto:taxsdo@ird.gov.hk)  
(Please quote the stock borrowing and lending agreement number to be shown in the acknowledgement as the reference number.)

##### Applicant Details

- Applicant Capacity:

#### For Stock Borrowing and Lending Agreement Registration

Borrower (Chan Tai Man Limited)

#### For Notification of Execution of Stock Borrowing and Lending Agreement by Lender

Agent of the Lender (Lee Ho Ma Limited)

I confirm I am duly authorized by the lender to submit the notification and undertake to forward the acknowledgement of this notification to the lender.

- Name of the Contact Person: CHAN Tai-man
- Contact Reference No.: CTM/66
- Email Address: ctm@abc.com
- Telephone No.: (86)22222222

##### Declaration

I certify that the particulars contained in this Registration and the attached file(s) are true and correct and are in accordance with the attached Stock Borrowing and Lending Agreement executed by the parties herein. I also declare that the attached Stock Borrowing and Lending Agreement satisfies the conditions of a stock borrowing and lending agreement as set out in its definition in section 19(16) of the Stamp Duty Ordinance, Cap. 117.

##### Payment

**Total Amount Payable: HK\$270**

You may choose to pay:

- Online (Note: You may pay by PPS, Visa, MasterCard, JCB or UnionPay.)
- By deduction from the deposit account under the E-Stamp Account No.: 00300789-000

Clear

Amend Details

Submit

Print

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**Step 1**  
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**Stock Borrowing and Lending Agreement Registration**

**Step 4 - Payment**

Your Transaction Reference Number is  
6131 8041 6152 6794

The Total Amount Payable is HK\$270

[Print](#) [Save](#) [Pay Now](#)

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 **Online Payment Service**

**Help**  
Customer Service Hotline  
(852) 183 5500  
  
Email enquiry  
@1835500.gov.hk

**Please select the payment method :**

Type of Service	Registration of Stock Borrowing and Lending Agreements
Merchant Name	E-REGISTRATION (SBLA)
Transaction Date	16-04-2018
Transaction Reference Number	6131 8041 6152 6794
Total Amount	HK\$ 270.00
Payment Method	<input checked="" type="radio"/>    <input type="radio"/>  <input type="radio"/> 

- Please take note of the transaction reference number or **PRINT** this page for making enquiry on the payment status when necessary.
- After pressing the 'Pay' button, please **DO NOT** leave this e-service until you receive the acknowledgement page, otherwise your transaction may not be successful.
- Merchant Name is applicable to credit card payment method only.
- PPS Shop&Buy (PPS) does not support payment via browsers of mobile devices (including mobile phones and tablets) at the moment. If you wish to pay by PPS, please change to use desktop computer.
- Under exceptional conditions, a refund may need to be arranged. If the payment is made by Credit Card, the refund can normally be made to the Credit Card account that is used for the payment.
- Some users may receive an error page or have to wait for several minutes before they get a response from the credit card payment gateway. If you experience such a problem, please wait a moment and retry, or change to use PPS to settle the payment. We apologise for any inconvenience caused.
- Different credit card issuers may have implemented different mechanisms to authenticate the cardholder's identity during online payment. Please contact your card issuer if you want to learn more about the J/Secure, Mastercard SecureCode and Verified by Visa service.



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**Stock Borrowing and Lending Agreement Registration**

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**Step 5 - Save/Print Acknowledgement**

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**Stock Borrowing and Lending Agreement Registration - Acknowledgement of Submission**

Your payment of HK\$270 made by VISA has been received and your application has been successfully submitted to Inland Revenue Department.

Transaction Reference Number:	6131 8041 6152 6794
Date of Submission:	16 Apr 2018 11:41:41
Stock Borrowing and Lending Agreement Number (SBA No.):	6010051
Date of Execution of Agreement:	10/04/2018
Name of Borrower:	Chan Tai Man Limited
Name of Lender:	Lee Ho Ma Limited

Note:  
An email will be sent to you when your registration is approved. You can download / print the approval letter for record.

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**Notification of Execution of Stock Borrowing and Lending Agreement by Lender - Acknowledgement of Submission**

Your notification has been successfully submitted to Inland Revenue Department.  
The Collector of Stamp Revenue hereby acknowledges receipt of your above Notification. For future correspondence with Stamp Office, please quote the following Lender's Notification reference number.

Transaction Reference Number:	6131 8041 6152 6794
Date of Submission:	16 Apr 2018 11:41:41
Lender's Notification Reference No.:	600812
Date of Execution of Agreement:	10/04/2018
Name of Borrower:	Chan Tai Man Limited
Name of Lender:	Lee Ho Ma Limited

<b>Acknowledgement on Registration</b>		<b>Acknowledgement on Notification</b>	
<a href="#">Print</a>	<a href="#">Save</a>	<a href="#">Print</a>	<a href="#">Save</a>

[Submit Another Application](#)

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