

Rates of Stamp Duty – Transfer of Hong Kong Stock
From 01 April 1993 to 16 November 2023

1) From 1 April 1993 to 31 March 1998:

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.15%* of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.3%* of the value of the stock sold
Transfer of any other kind	\$5

2) From 1 April 1998 to 6 April 2000:

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.125%* of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.25%* of the value of the stock sold
Transfer of any other kind	\$5

3) From 7 April 2000 to 31 August 2001:

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.1125%* of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.225%* of the value of the stock sold
Transfer of any other kind	\$5

4) From 1 September 2001 to 31 July 2021:

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.1% of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.2% of the value of the stock sold
Transfer of any other kind	\$5

5) **From 1 August 2021 to 16 November 2023:**

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.13% of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.26% of the value of the stock sold
Transfer of any other kind	\$5

Note:

- (i) * **Round-up the amount of the consideration or of its value to the nearest \$1,000.**
- (ii) **With effect from 1 July 1998, where the stamp duty calculated includes a fraction of \$1, round-up the duty to the nearest \$1.**