



**INLAND REVENUE DEPARTMENT
STAMP OFFICE**

1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong

Tel: 2594 3201 Website: www.ird.gov.hk

Fax: 2519 6740 E-mail: taxsdo@ird.gov.hk

FOR OFFICIAL USE

SR _____

Application to use the Share Stamping System via API

(for Approved Securities Registrars only)

1. Name of Company	(Eng)
	(Chi)
2. Business Registration No.	
3. Correspondence Address	
4. IP Address(es) ^{Note 1}	
5. Contact Person	Name:
	Designation:
	Telephone No.:
	E-mail Address ^{Note 2} :

Notes:

1. Fixed IP address(es) is/are required for access control. For change of IP address(es), Approved Securities Registrars ("ASR") must inform the Inland Revenue Department ("IRD") at least **6 weeks** prior to the effective date.
2. This e-mail address will be used for disseminating important messages (e.g. delivery of API key, allotment of the "srID", suspension notice of the e-Stamping system of the IRD, etc).

Declaration

I, _____ (*full name*), on behalf of the Company, hereby declare that I have read and agree to fully comply with the Important Notes in Annex A and the conditions specified in the *Terms and Conditions for the use of Share Stamping System by ASR for e-Stamping applications* ("T&C") in Annex B. I further confirm that all information and supporting documents provided in and with this application form are true, correct and complete to the best of my knowledge.

Signature:

Capacity:

☐ Director

☐ Company Secretary

☐ Other (*please specify*) _____

Date:

Company's Chop

Personal Information Collection Statement

1. The provision of personal data required by this form and 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.
2. 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 such information to any other parties provided that the disclosure/ transfer is authorised or permitted by law.
3. 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 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.

List of required documents

Please submit the following documents by email at taxsdo@ird.gov.hk with the subject heading “Application for use of Share Stamping System by ASR”:-

1. A scanned copy of this application form duly signed in ink (digital signature is not acceptable);
2. The letter issued by the Securities and Futures Commission (“SFC”) approving you as an Approved Securities Registrars (“ASR”); and
3. An organizational e-Certificate (in X.509 file format) from a recognized Certification Authority¹ for your authentication when communicating with the system of Inland Revenue Department (“IRD”).

Important Notes

1. You must submit this application with all required documents at least **6 weeks** prior to your intended commencement date of using the Share Stamping System. The IRD will advise you of the application result by email within 2 weeks after the submission of your application. If your application is approved, the IRD will contact you by phone or email to arrange for connection set-up and testing.
2. You must NOT disclose the Private Key of your organizational e-Certificate to any other persons. You should keep your Private Key confidential to prevent unauthorized usage.
3. You must be aware of the expiry date of your organizational e-Certificate and ensure the prompt renewal prior to its expiration in order to ensure successful connection with the IRD’s system. The renewed organizational e-Certificate must be exported in “.cer” format and sent to the IRD by email at taxsdo@ird.gov.hk with the subject heading “Application for use of Share Stamping System by ASR” no later than **1 month** prior to the expiration of the organizational e-Certificate.
4. You must establish a purging mechanism to lapse a transfer of securities submitted to your portal when:-
 - (a) the transfer is not affirmed within 5 business days after the date it was first submitted to your portal; or
 - (b) you do not receive a response, a report or stamp certificate via the APIs as specified in the “*IRD – The Tax Portals – System Specifications*”² indicating that the stamp duty for the transfer has been settled within:-
 - (i) 5 business days after the date of affirmation for transfers effected in Hong Kong; or
 - (ii) 30 calendar days after the date of affirmation for transfers effected outside Hong Kong.
5. Where a transfer of securities that is indicated by the transferor or transferee as involving a change in beneficial ownership (“CBO transfer”) is submitted for e-Stamping through your portal, you must not register that transfer unless you receive a response, a report or stamp certificate via the APIs as specified in the “*IRD – The Tax Portals – System Specifications*” indicating that the stamp duty in respect of that transfer has been settled.
6. Where a transfer of securities that is indicated by the transferor or transferee as not involving a change in beneficial ownership (“NCBO transfer”) is submitted to your portal, you must not register the transfer unless:-
 - (a) the transferor or the transferee is a recognized party in the list provided by the IRD from time to time; and
 - (b) you have obtained a written confirmation from the recognized party that the transfer is an NCBO transfer.

For the avoidance of doubt, paper instruments should be prepared and stamped at the Stamp Office in respect of NCBO transfers between two USI holders who are neither HKSCC Nominees Limited nor a recognized party.

¹ Please visit the following website for Recognized Certification Authorities in Hong Kong:

https://www.digitalpolicy.gov.hk/en/our_work/digital_infrastructure/legal_framework/regulation/eto/ordinance/ca_in_hk/

² You, as an ASR, may request a copy of the system specification from the IRD by email at taxsdo@ird.gov.hk.

7. If you have registered an NCBO transfer (as referenced in paragraph 6 above) during the month, you must prepare a monthly return (Form IRSD146), except for an NCBO transfer:-

(a) which involves HKSCC Nominees Limited, or

(b) for which paper instrument of transfer has been prepared and stamped at the Stamp Office.

You must send the monthly return to the IRD by email to taxsdo@ird.gov.hk with the subject heading “USM(SR) – NCBO monthly return” no later than the **fifth working day of the following month**.

8. Nothing in this agreement affects your ability to register the following transfers of securities:

(a) NCBO transfers between HKSCC Nominees Limited and any other USI holder, where the transfer is submitted for registration to you via your electronic interface with Hong Kong Exchanges and Clearing Limited; and

(b) any other transfer in respect of which paper instruments have been prepared and stamped at the Stamp Office.

9. You should maintain relevant and sufficient records and information which are required to be collected from the transferor and transferee by your system for at least 6 years from the date of transfer irrespective of whether it is an NCBO or CBO transfer. Tax inspectors from the IRD will be sent at intervals to the office of an authorized person to inspect the books and all other related records.

10. You should disclose the matters listed out in Annex C to USI holders.

Terms and Conditions for the use of Share Stamping System by ASR for e-Stamping applications**1. Definitions**

1.1 In these Terms and Conditions, unless the context otherwise defines, the terms set out below have the following definitions:

“API”	means the Representational State Transfer application programming interfaces between you as a Registered ASR and the IRD, which are standardized protocols and methods that enable communication and data exchange between Registered ASR and IRD.
“ASR”	means an approved securities registrar as defined in section 1 of Part 1 of Schedule 1 to the Securities and Futures Ordinance (Cap. 571).
“ASR System”	means the Uncertificated Securities Registration and Transfer system operated by you as an ASR.
“Digital Certificate”	means digital certificate issued by Hongkong Post Certification Authority, or a digital certificate issued by other certification authorities in Hong Kong that is acceptable to the IRD.
“e-Stamping”	means electronic stamping provided by SSS.
“IRD”	means Inland Revenue Department of the Government of the Hong Kong Special Administrative Region of the People’s Republic of China.
“Registered ASR”	means an ASR that has successfully registered with the IRD for using the USM Services and whose registration status is still valid.
“SSS”	means Share Stamping System under the Business Tax Portal provided by the IRD.
“srID”	means the identification number allotted to you for the purpose of using SSS.
“T&C”	means these terms and conditions for the use of the USM Services, as amended from time to time in accordance with paragraph 13 below.
“USI Holder”	means, in relation to the ASR System operated by you, a person permitted by you to initiate e-Stamping applications via that system.
“USM Services”	means the e-Stamping services provided by SSS after receiving e-Stamping application sent via the API from an ASR System.

2. User Terms of Use

- 2.1. The following are the T&C for the use of USM services. The IRD agrees to provide USM Services and you agree to use the USM Services in accordance with the T&C set out herein.
- 2.2. You are allowed to use the USM Services only if you are a Registered ASR.

3. Introduction and Scope

- 3.1. The IRD shall provide the USM Services to facilitate you in submitting e-Stamping applications for transfers of securities under the Uncertificated Securities Market regime.
- 3.2. The IRD reserves the right to expand, modify, reduce, suspend or discontinue the USM Services (or any part thereof) at any time with or without prior notice if it is of the view that it is reasonably necessary or advisable to do so. All USM Services and new features that change or enhance any such services currently offered shall be subject to the T&C. You acknowledge and agree that the USM Services will be available as they are provided. The IRD shall not be liable to you, USI Holder or any third party for any such changes to the USM Services.

4. Authentication

- 4.1. You must use a valid Digital Certificate for the purpose of digital signing which purports to confirm your identity when an API requires you to submit your digital signature.

5. Registration of USM Services

- 5.1 The USM Services shall not be available to you until you complete the process of registering for the USM Services.
- 5.2 Before registering for the USM Services, you must possess a valid Digital Certificate for registration.
- 5.3 Upon successfully registering for the USM Services, you will be allotted an srID. As the srID is a permanent identification key, it cannot be changed after the registration process.
- 5.4 You must renew your Digital Certificate and send the renewed certificate to the IRD at least one month before its expiry. Otherwise, the USM Services will cease to be provided without prior notice after the Digital Certificate is expired.

6. Security and Confidentiality

- 6.1. You should act in good faith, exercise reasonable care and diligence in maintaining the Digital Certificate and at no time and under no circumstances should you authorize any other person to use your Digital Certificate to communicate with the IRD on your behalf. Any access to the USM Services with your Digital Certificate will be deemed the use of USM Services by you.
- 6.2. If you notice or suspect that there is actual or possible unauthorized use of the USM Services, you shall renew your Digital Certificate immediately and notify the IRD as soon as practicable.
- 6.3. The information contained in “*IRD – The Tax Portals – System Specifications*” shall be shared only on a need-to-know basis.

7. Disclaimer

- 7.1. The IRD will not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including any direct, special, indirect or consequential damages of whatsoever nature) however arising from or in respect of any use or misuse of or reliance on the USM Services, or unavailability of the USM Services.
- 7.2. The IRD may process an e-Stamping application without being liable in any circumstances if it is reasonably believed that the application is sent via the API from your ASR system. You agree that application will be executed by the IRD in good faith even if (i) it is incorrect, false or unclear, or (ii) it was not made by you. The IRD has no obligation to verify the identity of the person making the application apart from the authentication method as stated under the Authentication section of these Terms.
- 7.3. The IRD has the right to delay processing or refuse to process an e-Stamping application if it is aware of or suspect a breach of security or other suspicious circumstances relating to your computer system or Digital Certificate. The IRD is not liable for any delay or refusal to act in these circumstances. You will be informed of any delay or refusal if it is reasonably practicable to do so.
- 7.4. Whilst the IRD will make every effort to protect the integrity and security of the SSS, the IRD does not warrant and hereby disclaims any express or implied warranty that the contents available through the SSS or any functions associated therewith will be uninterrupted or error-free, or that the SSS is and will be free of all viruses and/or other harmful elements. The IRD will not be liable for any disruption or failure to make the system available.

8. Availability of Services

- 8.1. The IRD will normally provide USM Services on a 24/7 basis, even under severe weather conditions, except during system maintenance periods. If the USM Services are interrupted, the IRD will restore them as soon as possible. For scheduled suspension, the IRD shall give prior notice to you by email as far as possible. However, access to the USM Services may be suspended without notice under exceptional circumstances.
- 8.2. You acknowledge that the USM Services may be subject to updates, modifications and improvements from time to time.

- 8.3. The IRD reserves the right to suspend access to the USM Services without notice when necessary to protect system safety and integrity.
- 8.4. When the approval of you being an ASR is revoked or suspended by the Securities and Futures Commission, all your right of use of the USM Services will be immediately terminated without prior notice.

9. Your Responsibilities as a Registered ASR

- 9.1. You agree to use the USM Services only for purposes that are permitted by the T&C and the laws of the Hong Kong Special Administrative Region.
- 9.2. You agree to highlight those matters set out in Annex C to USI Holder.
- 9.3. You represent, warrant and undertake to the IRD that any information, data, communication or material provided by the USI Holder have not been modified, edited, substituted or deleted by you for an e-Stamping application.
- 9.4. You represent, warrant and undertake to the IRD that any information, data, communication or material submitted to the IRD through the API and your ASR system is true and accurate and not misleading, incomplete or false in any material respect, to the best of your knowledge and (where applicable) based on information, data or material provided by the relevant USI Holder.
- 9.5. You agree not to use the USM Services—
 - 9.5.1. in any way that is illegal or likely to constitute or cause the occurrence of offences endangering national security or which would otherwise be contrary to the interest of national security;
 - 9.5.2. by sending via API any contents which are defamatory, offensive, unlawful, obscene, abusive, harmful, pornographic, threatening, tortuous, or otherwise objectionable;
 - 9.5.3. by sending via API any contents which directly or indirectly contain any computer viruses, worms, Trojan horses or any other harmful computer codes, programs or files; and
 - 9.5.4. by accessing, using, breaking into, or attempting to access, use or break into any other parts of the SSS and/or data areas which you have not been authorized to use.
- 9.6. You must not do or attempt to do the following (or any of them) –
 - 9.6.1. decompile, reverse-engineer, convert, adapt, alter, modify, enhance, add to, delete or in any way tamper with the SSS or any content in them; and
 - 9.6.2. do anything to exploit, interfere or disrupt the SSS or the servers and networks through which they are provided.
- 9.7. If you breach any of your obligations under these T&C or the IRD has reasonable suspicion that you have breached the said obligation(s), your connection to the SSS may be discontinued immediately without prior notice and further actions as are appropriate may be taken.

10. Intellectual Property Rights

- 10.1. The use of the USM Services is subject to the provisions in the IRD's Copyright Notice.
- 10.2. You acknowledge and agree that all rights, title and interest in and relating to the SSS and all related intellectual property rights belong to the Government of the Hong Kong Special Administrative Region. No right, title or interest other than the right to access the USM Services subject to the T&C is assigned or transferred to you.
- 10.3. No part or parts of the SSS may be reproduced, distributed, republished, broadcast, transmitted, adapted, modified or otherwise commercially exploited in any manner or by any means or stored in an information system without the IRD's prior written permission.
- 10.4. You shall not (and shall not allow any third party to) copy, modify, create a derivative work of, or otherwise to discover any source code, sell, assign, sub-license or otherwise transfer any right in the software tools in the SSS.

11. Privacy Policy

- 11.1. The IRD is committed to protecting the privacy and confidentiality of the information submitted by you. The IRD will ensure that all personal data submitted through and stored in the SSS are handled in strict adherence to the relevant provisions of the Personal Data (Privacy) Ordinance (Cap 486). Please refer to the IRD's Privacy Policy for further details.

- 11.2. You should provide USI Holder with a personal information collection statement that explicitly covers the following information:-
- 11.2.1. It is obligatory for the USI Holder to supply the personal data as required during the processing of an e-Stamping application. If the USI Holder fails to supply the required information, the e-Stamping application will not be accepted for processing.
 - 11.2.2. The IRD will use the information provided by the USI Holder for the purposes of the Ordinances administered by it and may disclose / transfer any or all of such information to other government departments, statutory bodies and authorities, and any other parties provided that the disclosure / transfer is authorized or permitted by law.
 - 11.2.3. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance (Cap. 486), USI Holder has the right to request access to and correction of his/her personal data from you.
- 11.3. You acknowledge that the information provided by you through the API may be used or retained by the IRD even after the suspension or disconnection to the SSS.

12. Computer Related Offences

- 12.1. When using the USM Services, you must not:
- 12.1.1. introduce viruses, Trojan horses, worms, logic bombs or any other malicious codes; and
 - 12.1.2. attack the SSS in any way.
- 12.2. The IRD will report any attacks or attempts to gain unauthorized access to the SSS to the relevant law enforcement authorities.

13. Modifications of the Terms and Conditions

- 13.1. The IRD reserves the right to modify these T&C at any time. The revised T&C when displayed, advertised or brought to your attention by appropriate means shall become effective and be binding on you. The use or continued use of the USM Services shall also constitute the acceptance of the T&C.

14. Governing Law and Dispute Resolution

- 14.1. The T&C shall be governed by and construed in accordance with the laws of the Hong Kong Special Administrative Region.
- 14.2. Any dispute arising from these T&C shall be subject to the exclusive jurisdiction of the courts of Hong Kong Special Administrative Region.

The following are the matters (as referred to in paragraph 9.2 of Annex B) which ASR shall highlight to USI Holder:

1. The IRD reserves the right to expand, modify, reduce, suspend or discontinue the USM Services (or any part thereof) at any time with or without prior notice if it is of the view that it is reasonably necessary or advisable to do so. All USM Services and new features that change or enhance any such services currently offered shall be subject to the T&C. The USM Services will be available as they are provided. The IRD shall not be liable to any USI Holder or any other third party for any such changes to the USM Services.
2. The IRD will not have or accept any liability, obligation or responsibility whatsoever for any loss, destruction or damage (including any direct, special, indirect or consequential damages of whatsoever nature) however arising from or in respect of any use or misuse of or reliance on the USM Services, or unavailability of the USM Services.
3. The IRD may process an e-Stamping application without being liable in any circumstances if it is reasonably believed that the application is sent via the API from the ASR system of a Registered ASR. Any such application will be executed by the IRD in good faith even if (i) it is incorrect, false or unclear, or (ii) it was not made by an ASR or USI Holder.
4. The IRD has the right to delay processing or refuse to process an e-Stamping application submitted by an ASR if it is aware of or suspects a breach of security or other suspicious circumstances relating to the computer system or Digital Certificate of that ASR. The IRD is not liable for any delay or refusal to act in such circumstances. The ASR will be informed of any delay or refusal if it is reasonably practicable to do so.
5. Whilst the IRD will make every effort to protect the integrity and security of the SSS, the IRD does not warrant and hereby disclaims any express or implied warranty that the contents available through the SSS or any functions associated therewith will be uninterrupted or error-free, or that the SSS is and will be free of all viruses and/or other harmful elements. The IRD will not be liable for any disruption or failure to make the system available.
6. The inability to access the USM Services does not relieve USI Holder of any obligations under the Stamp Duty Ordinance (Cap. 117).
7. The information received by the IRD through the API may be used or retained by the IRD even after the suspension or disconnection to the SSS by the ASR.