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To: Stamp Office Customers

STAMP OFFICE
e-Stamping Circular No. 4 /2004
Stamp Certificates

In response to customer enquiries, we would like to set out in this circular the legal status and issuing mechanism of stamp certificates.

Legal Status

2. Conventional stamps and stamp certificates have the same legal status under the Stamp Duty Ordinance (Cap. 117) (“the Ordinance”) ¹. Under section 18E of the Ordinance, the Collector of Stamp Revenue (“the Collector”) may, for the purpose of stamping certain instruments, issue stamp certificates in respect of them. A stamp certificate may be issued in paper form or in the form of an electronic record. The Collector shall keep a record of the stamp certificate issued by him for a period of not less than 15 years. Under section 2 of the Ordinance, the definition of “stamped” in relation to an instrument means the instrument has been stamped by means of a “stamp” OR where a “stamp certificate” has been issued (and not cancelled) in respect of the instrument by the Collector.

Issuing Mechanism

3. Since 2 August 2004, the Stamp Office has been processing paper or electronic stamping requests for sale and purchase agreements, assignments and leases of property transactions under the new computerized Property Stamping System (“PSS”). The PSS generates stamp certificate copies for the stamped instruments and the copies are dispatched to the customers via the e-Stamping system at GovHK website or at Stamp Office counters depending on the mode of submission. For a small number of exceptional cases that cannot be catered by the PSS, the Stamp Office may issue paper stamp certificates manually and keep records of them.

¹ An alternative way of stamping by issuing a stamp certificate was introduced by the Stamp Duty (Amendment) Ordinance 2003 which has come into effect on 2 August 2004.

4. Where a stamp certificate is **issued** by the Collector, the related instrument is stamped. It is the stamp certificate record kept by the Collector that matters. All stamp certificates, no matter “original”, “copy”, “photocopy” or “certified copy”, are evidence of stamping. The certificate is a means to facilitate third parties to know that the instrument has been stamped with reference numbers for subsequent checking or enquiries in case of doubt. For the purpose of registration with the Land Registry, the attachment of a stamp certificate copy will suffice.

Forgery of Stamp Certificates

5. With the new stamping system in place, users have better protection because the Stamp Office is keeping record of all stamp certificates issued for a period of 15 years. Any person who has doubt on the genuineness of a stamp certificate on hand may check it up through the “Stamp Certificate Enquire” function at GovHK website (for PSS-issued certificates) or with the Stamp Office (for all certificates). Forgery of stamp certificates should be rare as it can be identified easily with a simple check and it is an offence under the Crimes Ordinance (Cap.200).

Loss of Stamp Certificates

6. In case there is no trace of a stamp or stamp certificate for a property instrument, enquiry may be made to the Stamp Office to check if it has been stamped. If stamp certificate record is found, the Stamp Office can provide the relevant reference numbers for the handling solicitor² to reprint it. Meanwhile, the Stamp Office has all along been providing the service of issuing certified copy of some of its records at a fee (currently \$140), this service will also cover stamp certificates.

7. For enquiries, please call us at 2594 3202.

Stamp Office
9 November 2004

² The solicitor firm submitting an e-Stamping application may reprint the stamp certificate subsequently.