



## STAMPING PROCEDURES AND EXPLANATORY NOTES

### Stamping of Agreements and Assignments

#### Introduction

With effect from **2 August 2004**, the Stamp Office has launched **e-Stamping**, as an alternative mode of stamping to manual stamping. In addition, duty payers may apply in person at the Stamp Office for stamping specified instruments<sup>1</sup> without presenting the original instruments. Details are set out in the following paragraphs.

#### Stamping of Agreements and Assignments (Sale and Purchase cases)

2. You may choose one of the following methods to stamp a sale and purchase agreement or assignment:

##### (A) Application for stamping without presenting original instrument

The following stamping applications can be made electronically or in paper form:-

- (i) Initial Stamping of Agreement or Assignment
- (ii) Subsequent Agreement or Assignment

##### (a) *Via the Internet*

You may stamp an agreement or assignment using the 24 hours e-Stamping Service at GovHK web site ([www.gov.hk/estamping](http://www.gov.hk/estamping)). You may download the stamp certificate instantly after online payment. If offline payment mode is chosen, the stamp certificate will be available online the next working day after payment is received by IRD. For details of the scope of the e-Stamping service or further information, please visit IRD web site ([www.ird.gov.hk](http://www.ird.gov.hk)).

##### (b) *In person at the Stamp Office*

Application for stamping in paper form can be submitted at Stamp Office Counters. The stamp certificate will be ready for collection 5 working days after receipt of a completed application. The service hours of the Stamp Office Counters are: -

Monday to Friday      8:45 a.m. to 5:00 p.m.  
(No services during 12:30 p.m. to 1:30 p.m.)

<sup>1</sup> Specified instruments refer to agreements for sale, assignments and tenancy agreements (together with their duplicate if included in the same application), other than instruments presented for adjudication and those with exemption, relief, remission or refund claims.

Saturday, Sunday and Closed  
Public Holidays

**(B) Conventional stamping on original instruments**

If you require the imprinting of a conventional stamp on the original instrument, please submit the stamping request at Stamp Office Counter (see preceding paragraph for service hours). You should indicate the choice of conventional stamping on the stamping request form. The stamped instrument will be ready for collection 5 working days after receipt of a completed application.

**Stamping or Adjudication of other property transfer instruments**

3. Electronic submission is not applicable. Please present the original instruments at the Stamp Office together with the relevant documents.

**Forms**

4. A number of forms are introduced and they are available at IRD web site ([www.ird.gov.hk](http://www.ird.gov.hk)). You may also collect the forms from the Stamp Office (photocopies can be used). For ease of reference, a summary of the paper forms and documents required for stamping various types of property instruments is at the **Appendix**.

**Instrument Reference Number (IRN)**

5. A unique Instrument Reference Number will be allotted to each instrument presented for stamping under the new system. It is the Stamp Office reference number for subsequent stamping and enquiry. Please quote the new IRN (replacing the old SO number) in the Land Registry's Memorial Form.

**Stamp Certificate**

6. Stamp Certificates issued by the Collector of Stamp Revenue have the same legal status as conventional stamps on instruments. An instrument is properly stamped with a stamp certificate issued. Online authenticity check of the certificates is available at GovHK web site ([www.gov.hk/estamping](http://www.gov.hk/estamping)).

**STAMP OFFICE**

January 2023

(This leaflet is issued for guidance only and does not in any way  
bind the Collector of Stamp Revenue or affect the duty payers' right of appeal.)

## Appendix

### (A) Agreements and Assignments (sale and purchase cases)

No.	Type of Application	Forms / Documents	Payment Cheque	
1.	Initial Stamping of Agreement or Assignment	Paper Application	I.R.S.D.110 (1 copy) I.R.S.D.112 (1 copy)	Ad valorem duty, special stamp duty (if applicable) and buyer's stamp duty (if applicable)
		Conventional Stamp	I.R.S.D.110 (1 copy) I.R.S.D.112 (2 copies) Original instrument	
2.	Subsequent Agreement / Assignment	Paper Application	I.R.S.D.110 (1 copy) I.R.S.D.113 (1 copy)	\$100 fixed duty
		Conventional Stamp	I.R.S.D.110 (1 copy) I.R.S.D.113 (2 copies) Original instrument	
3.	Stamping of Nomination (chargeable case)	Paper Application	I.R.S.D.110 (1 copy) I.R.S.D.112 (1 copy)	Ad valorem duty, special stamp duty (if applicable) and buyer's stamp duty (if applicable)
		Conventional Stamp	I.R.S.D.110 (1 copy) I.R.S.D.112 (2 copies) Original instrument	
4.	Adjudication of Supplemental Agreement (exempt case)	I.R.S.D.110 (1 copy) I.R.S.D.116 (1 copy) Original instrument	\$50 Adjudication fee	

*Please submit the above documents at Counter 1 of the Stamp Office.*

**(B) Other Adjudication Cases**

No.	Type of Transaction	Forms / Documents	Payment Cheque (initial request only)	Submission Counter
1.	Deed of Gift or Agreement/Assignment with no valuable consideration	<ul style="list-style-type: none"> <li>- I.R.S.D.117 (2 copies)</li> <li>- Original instrument</li> <li>- 1 certified copy of the Agreement or Assignment</li> </ul>	Not applicable	Counter 1
2.	Intra-group Agreement or Assignment	<ul style="list-style-type: none"> <li>- I.R.S.D.20 (if fixed duty payable)</li> <li>- I.R.S.D.121 (3 copies)</li> <li>- Original instrument</li> <li>- 1 certified copy of the Agreement and/or Assignment</li> <li>- Supporting documents</li> </ul>	No adjudication fee (\$100 fixed duty required if subsequent assignment involved)	Counter 1
3.	Nomination	<ul style="list-style-type: none"> <li>- I.R.S.D.110 (1 copy)</li> <li>- I.R.S.D.115 (1 copy)</li> <li>- Original instrument</li> </ul>	\$50 Adjudication fee	Counter 1
4.	Family Arrangement: Deed and/or Assent	<ul style="list-style-type: none"> <li>- I.R.S.D.20</li> <li>- Original instrument(s)</li> <li>- 1 certified copy of the Deed, if any</li> <li>- 2 certified copies of the Assent, if any</li> <li>- Supporting documents</li> </ul>	\$50 adjudication fee	Counter 6
5.	Exchange or Partition: Agreement and/or Deed	<ul style="list-style-type: none"> <li>- I.R.S.D.20</li> <li>- Original instrument</li> <li>- 2 certified copies of the Agreement and/or Deed</li> <li>- Supporting document, if any</li> </ul>	Not applicable, if without consideration. Otherwise, ad valorem duty and/or \$100 fixed duty.	Counter 6
6.	Other Assignment or Instrument	<ul style="list-style-type: none"> <li>- I.R.S.D.20</li> <li>- Original instrument</li> <li>- 1 certified copy of the Instrument</li> <li>- Supporting document, if any</li> </ul>	\$50 Adjudication (exempt case)	Counter 6