



Inland Revenue Department - Stamp Office
3/F, Revenue Tower, 5 Gloucester Road, Hong Kong.

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Notes On Appeal Procedures

Time Limit and Procedures for Lodging of an Appeal

The Stamp Duty Ordinance requires that an appeal has to be lodged -

- (1) **within 1 month** from the date on which the assessment was made,
- (2) by a notice served on the Registrar of the **District Court** at 6/F., Wanchai Tower, 12 Harbour Road, Hong Kong (see *Note 1*), and
- (3) upon **payment** of the stamp duty assessed unless -
 - (a) the Collector of Stamp Revenue allows the payment of the whole or part of the stamp duty assessed to be postponed (see *Note 2*), in which case the amount of stamp duty not so postponed has still to be paid before an appeal is to be lodged; or
 - (b) the District Court orders otherwise (see *Note 3*).

Note 1

Enquiries on the service of notice to the Registrar of the District Court and payment of the relevant court fee can be made to the Registry Clerk of the District Court at telephone number 2582 4274.

Note 2

The Collector will only exercise his discretion to allow the payment of stamp duty to be postponed in justifiable cases and the following conditions must be satisfied:-

- (a) **Timing**
An application for postponing payment of stamp duty pending appeal has to be received by the Collector within **14 days** from the date of the assessment. To avoid delay in delivery, applicants are suggested to forward their application direct to Counter No. 21 of the Stamp Office at 3/F, Revenue Tower, 5 Gloucester Road, Wanchai, Hong Kong.
- (b) **Security**
Sufficient security to the satisfaction of the Collector has to be provided by the intended appellant in support of his application. In normal cases, a bank guarantee sufficient to cover the amount of stamp duty to be postponed will be acceptable. However, where there is a time limit set for the guarantee, the valid period of the guarantee should not be shorter than 12 months.
- (c) **Application Letter**
The application should be made in writing and properly signed by the dutypayer. [Sample application letter and specimen bank guarantee can be obtained from the Stamp Office upon request.]

The Collector will, as soon as practicable after receipt of an application for postponing payment of stamp duty, notify the applicant of his decision in writing. The postponement, if granted, will be valid only on the condition that a valid appeal is lodged by the applicant in accordance with the provisions of section 14(1), and on condition of any further terms that are laid down in the Collector's letter of approval. **In case where the applicant does not receive a written decision from the Collector when the time for lodging an appeal is due to expire, he should assume that his application is not successful** and should proceed with any other courses as he sees fit, e.g. by lodging an appeal upon payment of the stamp duty assessed, or applying to the District Court for an order for allowing him to appeal without full payment of the stamp duty assessed.

Note 3

The District Court may by order allow an appeal to be brought within a longer period of time, or without payment of stamp duty in full. Any application of such an order should be made to the District Court direct. See paragraph (2) and Note 1 above for the address and enquiry number of the District Court.

[Any further enquiry can be made to the Stamp Office at the telephone number shown on the notice of assessment.]