

Rates of Stamp Duty – Sale or Transfer of Immovable Property
From 01 April 1988 to 31 March 2010

1) From 01 April 1988 to 31 March 1994:

Stamp duty on sale of immovable property in Hong Kong is charged at rates which vary with the amount or value of the consideration as follows:-

Amount or value of consideration		Rate
Exceeds	Does not exceed	
	\$250,000	\$20
\$250,000	\$270,057	\$20 + 10% of excess over \$250,000
\$270,057	\$500,000	0.75%*
\$500,000	\$544,130	\$3,750+ 10% of excess over \$500,000
\$544,130	\$1,000,000	1.5%*
\$1,000,000	\$1,062,520	\$15,000+ 10% of excess over \$1,000,000
\$1,062,520	\$1,500,000	2%*
\$1,500,000	\$1,655,180	\$30,000+ 10% of excess over \$1,500,000
\$1,655,180		2.75%*

2) From 01 April 1994 to 31 March 1996:

Stamp duty on sale of immovable property in Hong Kong is charged at rates which vary with the amount or value of the consideration as follows:-

Amount or value of consideration		Rate
Exceeds	Does not exceed	
	\$500,000	\$100
\$500,000	\$539,470	\$100 + 10% of excess over \$500,000
\$539,470	\$1,000,000	0.75%*
\$1,000,000	\$1,088,250	\$7,500+ 10% of excess over \$1,000,000
\$1,088,250	\$2,000,000	1.5%*
\$2,000,000	\$2,125,020	\$30,000+ 10% of excess over \$2,000,000
\$2,125,020	\$3,000,000	2%*
\$3,000,000	\$3,310,360	\$60,000+ 10% of excess over \$3,000,000
\$3,310,360		2.75%*

3) From 01 April 1996 to 31 March 1997:

Stamp duty on sale of immovable property in Hong Kong is charged at rates which vary with the amount or value of the consideration as follows:-

Amount or value of consideration		Rate
Exceeds	Does not exceed	
	\$750,000	\$100
\$750,000	\$809,730	\$100 + 10% of excess over \$750,000
\$809,730	\$1,500,000	0.75%*
\$1,500,000	\$1,632,350	\$11,250+ 10% of excess over \$1,500,000
\$1,632,350	\$2,500,000	1.5%*
\$2,500,000	\$2,656,250	\$37,500+ 10% of excess over \$2,500,000
\$2,656,250	\$3,500,000	2%*
\$3,500,000	\$3,862,080	\$70,000+ 10% of excess over \$3,500,000
\$3,862,080		2.75%*

4) From 01 April 1997 to 31 March 1999:

Stamp duty on sale of immovable property in Hong Kong is charged at rates which vary with the amount or value of the consideration as follows:-

Amount or value of consideration		Rate
Exceeds	Does not exceed	
	\$1,000,000	\$100
\$1,000,000	\$1,080,010	\$100 + 10% of excess over \$1,000,000
\$1,080,010	\$2,000,000	0.75%*
\$2,000,000	\$2,176,480	\$15,000+ 10% of excess over \$2,000,000
\$2,176,480	\$3,000,000	1.5%*
\$3,000,000	\$3,187,520	\$45,000+ 10% of excess over \$3,000,000
\$3,187,520	\$4,000,000	2%*
\$4,000,000	\$4,413,830	\$80,000+ 10% of excess over \$4,000,000
\$4,413,830		2.75%*

5) From 01 April 1999 to 10:59:59am on 28 February 2007:

Stamp duty on sale of immovable property in Hong Kong is charged at rates which vary with the amount or value of the consideration as follows:-

Amount or value of consideration		Rate
Exceeds	Does not exceed	
	\$1,000,000	\$100
\$1,000,000	\$1,080,000	\$100 + 10% of excess over \$1,000,000
\$1,080,000	\$2,000,000	0.75%
\$2,000,000	\$2,176,470	\$15,000+ 10% of excess over \$2,000,000
\$2,176,470	\$3,000,000	1.5%
\$3,000,000	\$3,290,320	\$45,000+ 10% of excess over \$3,000,000
\$3,290,320	\$4,000,000	2.25%
\$4,000,000	\$4,428,570	\$90,000+ 10% of excess over \$4,000,000
\$4,428,570	\$6,000,000	3.00%
\$6,000,000	\$6,720,000	\$180,000+ 10% of excess over \$6,000,000
\$6,720,000		3.75%

6) From 11 am on 28 February 2007 to 31 March 2010:

Stamp duty on sale of immovable property in Hong Kong is charged at rates which vary with the amount or value of the consideration as follows:-

Amount or value of consideration		Rate
Exceeds	Does not exceed	
	\$2,000,000	\$100
\$2,000,000	\$2,351,760	\$100+ 10% of excess over \$2,000,000
\$2,351,760	\$3,000,000	1.5%
\$3,000,000	\$3,290,320	\$45,000+ 10% of excess over \$3,000,000
\$3,290,320	\$4,000,000	2.25%
\$4,000,000	\$4,428,570	\$90,000+ 10% of excess over \$4,000,000
\$4,428,570	\$6,000,000	3.00%
\$6,000,000	\$6,720,000	\$180,000+ 10% of excess over \$6,000,000
\$6,720,000		3.75%

Note:

- (i) *Round-up the amount or value of the consideration to the nearest \$100.
- (ii) With effect from 31 January 1992, stamp duty at the same rates as conveyances of immovable property is chargeable on agreements for the sale and purchase of residential property. After the agreement has been so stamped, the related conveyance will be chargeable with a fixed stamp duty of \$100 only.
- (iii) With effect from 01 July 1998, where the stamp duty calculated includes a fraction of \$1, round-up the duty to the nearest \$1.