

**Rates of Stamp Duty – Transfer of Hong Kong Stock**  
**From 01 April 1993 to 31 August 2001**

**1) From 01 April 1993 to 31 March 1998:**

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.15%* of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.3%* of the value of the stock sold
Transfer of any other kind	\$5

**2) From 01 April 1998 to 06 April 2000:**

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.125%* of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.25%* of the value of the stock sold
Transfer of any other kind	\$5

**3) From 07 April 2000 to 31 August 2001:**

Stamp duty on sale or purchase of any Hong Kong stock is charged at rate which vary with the amount or value of the consideration as follows:-

Nature of Document	Rate
Contract Note for sale or purchase of any Hong Kong stock	0.1125%* of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.225%* of the value of the stock sold
Transfer of any other kind	\$5

**Note:**

- (i) \* Round-up the amount of the consideration or of its value to the nearest \$1,000.
- (ii) With effect from 01 July 1998, where the stamp duty calculated includes a fraction of \$1, round-up the duty to the nearest \$1.