

INLAND REVENUE DEPARTMENT STAMP OFFICE

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To: Stamp Office Customers

STAMP OFFICE e-Stamping Circular No. 1/2024 Enhancements to e-Stamping of Property Transfer Instruments

This circular aims to announce the expansion of the scope of the e-Stamping service of property transfer instruments following the cancellation of all demand-side management measures for residential properties with effect from 28 February 2024.

With immediate effect, individual or corporate purchaser(s) may use the "Initial Stamping of Agreement / Assignment" function under the e-Stamping service for stamping chargeable instrument executed on or after 28 February 2024.

However, the e-Stamping service of property transfer instruments is not available for: -

- adjudication cases;
- property transactions involving nomination or supplemental agreements;
- transactions with more than 4 purchasers and/or 20 vendors;
- sub-sale cases with more than two confirmor transactions.

For more detailed information, you are welcome to visit our website (<u>www.ird.gov.hk</u>). If you have any questions in connection with this circular, please contact us at 2594 3202.