



INLAND REVENUE DEPARTMENT
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To: Stamp Office Customers

STAMP OFFICE
Stamping Circular No. 02/2015

**Stamp duty waiver for the transfer of
shares or units of exchange traded funds**

This circular announces that the Stamp Duty (Amendment) Ordinance 2015 (“the Amendment Ordinance”) was published in the Gazette on **13 February 2015** (“Relevant Date”). The Amendment Ordinance amends the Stamp Duty Ordinance (Cap. 117) (“SDO”) to waive stamp duty payable on the transfers of shares or units of all exchange traded funds (“ETFs”). The ETF stamp duty waiver took effect on the Relevant Date.

2. Any contract notes and instruments of transfer (“Transaction Documents”) for the transactions of shares or units of ETFs effected on or after the Relevant Date are no longer required to be stamped or endorsed under the SDO. For the transactions of shares or units of ETFs effected before the Relevant Date, the Transaction Documents are still required to be stamped or endorsed in accordance with the SDO and the relevant stamping procedures issued by the Stamp Office.

3. For any enquiries, please call us at 2594 3201.

Stamp Office
February 2015