



致：印花稅署署長
稅務局 印花稅署
香港九龍啟德協調道5號
稅務中心1樓

To: Collector of Stamp Revenue
INLAND REVENUE DEPARTMENT,
STAMP OFFICE
1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong

Stamp Office File No. : SDO/SB _____ / SOUSM _____

Application for Stamping and Endorsement Facilities

We _____ were admitted as:

- an exchange participant of The Stock Exchange of Hong Kong Limited (“SEHK”) on _____ under exchange participant ID _____.
- a participant of Hong Kong Securities Clearing Company Limited (“HKSCC”) on _____ under participant ID _____.

We shall carry on business under the business name of _____
at the address of _____
commencing on _____.

- For exchange participant of SEHK

We hereby apply to the Collector of Stamp Revenue (“the Collector”) for an authorization under section 5(2A) of the Stamp Duty Ordinance (“the Ordinance”) for us to stamp contract notes by imprinting in such manner as the Collector may think fit on such notes the amount of stamp duty chargeable thereon and a note to the effect that the amount of stamp duty so imprinted has been or will be paid through SEHK. We also apply to the Collector for an authorization under section 19(9) of the Ordinance for us and our authorized representatives (who have been appointed by us as per Appendix hereof or shall be appointed by us from time to time and notified to the Collector in writing) to make the necessary endorsements on the related instruments of transfer as required under section 19(1) of the Ordinance.

We consent to the communication by the Collector or his staff to SEHK of all matters which relate to the transactions effected by us in the course of our aforesaid business which may come to the knowledge of the Collector or his staff in the performance of his or their duties under the Ordinance. The consent thereto shall remain in force regardless of whether the authorization being applied for is granted, refused, withdrawn or varied by the Collector.

- For participant of HKSCC

We hereby apply to the Collector for an authorization under sections 5AA and 5AAB of the Ordinance for us to stamp contract notes by imprinting in such manner as the Collector may think fit on such notes the amount of stamp duty chargeable thereon and a note to the effect that the amount of stamp duty so imprinted has been or will be paid to the Collector, and to use the declaration service provided by HKSCC for transfers of prescribed securities in uncertificated form to or from HKSCC Nominees Limited (“HKSCCN”) where no beneficial interest passes in the securities transferred.

We consent to:

- (a) the communication by the Collector or his staff to HKSCC of all matters which relate to the transactions effected by us in the course of our aforesaid business through facilities provided by HKSCC and which may come to the knowledge of the Collector or his staff in the performance of his or their duties under the Ordinance; and
- (b) observing the conditions specified in the “Notes to participants of HKSCC” in the Annex to this form after being approved as an authorized person under section 5AA(2) of the Ordinance.

The consent thereto shall remain in force regardless of whether the authorization being applied for is granted, refused, withdrawn or varied by the Collector.

We understand that the Collector has the sole discretion whether or not to grant the authorization being applied for and shall be at liberty to withdraw any authorization granted without assigning any reasons therefor. We further understand that the Collector's authorization is subject to such conditions as he may impose from time to time for the purpose of administering the Ordinance.

Authorised Signature and Company Chop	:	_____	Name of Applicant	:	_____
Name of Signatory	:	_____	Email Address	:	_____
Designation	:	_____	Date	:	_____

Notes:

This application form must be completed in full and must reach the Stamp Office **at least 6 working days before your business commencement date**. Please attach **certified true copies** of the following applicable documents with your application form:

Applicable to exchange participant of SEHK

- Valid Business Registration Certificate;
- Certificate of Incorporation and all subsequent Certificate(s) of Change of Name (if any);
- The letter from Hong Kong Exchanges and Clearing Limited informing you that you have become an exchange participant; and
- Certificate of Registration under the Securities and Futures Ordinance, Cap. 571

Applicable to participant of HKSCC

- Valid Business Registration Certificate;
- Certificate of Incorporation and all subsequent Certificate(s) of Change of Name (if any);
- The letter from Hong Kong Exchanges and Clearing Limited informing you that you have become a participant of HKSCC; and
- One of the following documents (for non-exchange participant)
 - Certificate of Registration as a licensed bank, a restricted licence bank, a deposit-taking company or a trust company;
 - Certificate of Licence as a licensed corporation under section 116(1) of the Securities and Futures Ordinance to carry on Type 1 regulated activity; or
 - Certificate of Licence as a registered institution under section 119(1) of the Securities and Futures Ordinance to carry on Type 1 regulated activity

- Please tick ✓ the appropriate box(es)

Notes to participants of HKSCC:

1. Upon approval by the Collector as an authorized person under section 5AA(2) of the Ordinance, you can use (i) the declaration service provided by HKSCC for transfers of prescribed securities in uncertificated form to or from HKSCCN where no beneficial interest passes in the securities transferred [i.e. no change in beneficial ownership (“NCBO”)] or (ii) the stamp duty payment service provided by HKSCC for off-exchange transfers of prescribed securities in uncertificated form that involve change in beneficial ownership.
2. When using the declaration service provided by HKSCC, you should ensure that the transfer does not involve a change in beneficial interest. Do **not** make an NCBO declaration via the declaration service unless:
 - (a) you have verified that either:
 - (i) the name of the USI holder transferring the securities to HKSCCN immediately before the transfer matches the name of the beneficial owner of the securities declared by you immediately after the transfer; or
 - (ii) the name of the USI holder receiving the securities from HKSCCN immediately after the transfer matches the name of beneficial owner of the securities declared by you immediately before the transfer; and
 - (b) you have obtained confirmation from your client that no beneficial interest passes in the securities transferred.
3. When using the stamp duty payment service provided by HKSCC, you must comply with the following:
 - (a) accurately submit to HKSCC the required details of transfers of prescribed securities in uncertificated form;
 - (b) pay the amount of stamp duty chargeable, as confirmed by the Stamp Office;
 - (c) imprint on the contract note the amount of the stamp duty chargeable on it and a note to the effect that the amount of chargeable stamp duty has been or will be paid to the Collector by you in the manner provided by an arrangement approved under section 5AAB(1) of the Ordinance;
 - (d) ensure that imprinting of matters described in paragraph (c) above is made on a contract note only after the electronic payment instruction (“EPI”) for payment of stamp duty on that contract note has been generated;
 - (e) maintain sufficient funds in your designated bank account to fulfil the EPI; and
 - (f) settle the outstanding stamp duty and late penalty payable (if applicable) directly at the Stamp Office when the EPI is rejected or has not yet been executed.
4. It is your responsibility to maintain relevant and sufficient records for at least 6 years from the date of transfer of securities. Tax inspectors from the Inland Revenue Department will be sent at intervals to your office to inspect your books and all other related records.
5. You commit an offence if you, with intent to defraud the Government, imprints on a contract note the matters described in paragraph 3(c) above without an authorization under section 5AA(2), or if any of the imprinted matters is false in a material particular.

