



INLAND REVENUE DEPARTMENT  
STAMP OFFICE  
1/F, Inland Revenue Centre, 5 Concorde Road,  
Kai Tak, Kowloon, Hong Kong.

Tel. No.: 2594 3202 (Property Transfers)  
Tel. No.: 2594 3201 (Shares, Leases, others)  
Fax No.: 2519 9025

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E-mail: [taxsdo@ird.gov.hk](mailto:taxsdo@ird.gov.hk)

*To: Stamp Office Customers*

**STAMP OFFICE**  
**Stamping Circular No. 03/2013**  
**Payment arrangements for**  
**Special Stamp Duty**

This circular announces the implementation of additional methods for payment of Special Stamp Duty (SSD).

2. The following paragraphs set out payment arrangements for the SSD on the chargeable instruments.

***Current Procedure***

3. For residential property transactions liable to both ad valorem duty and SSD, payment of the ad valorem duty and the SSD must be submitted together. After checking and processing, the Stamp Office will issue a stamp certificate to denote their payment. The Stamp Office will not entertain any request for a stamp certificate denoting only the SSD payment.

***New Payment Arrangement***

4. In addition to the current arrangement, the payment arrangements set out in below paragraphs are now implemented to facilitate the SSD payment after considering the views made by the Law Society of Hong Kong.

***For Conventional Stamping***

5. The vendor's solicitors can submit the original instrument together with the completed Stamping Request Form (i.e. I.R.S.D. 112) and cheque in the amount of the SSD to the Stamp Office. After checking the correctness of the instrument, the I.R.S.D.112 and the cheque, the SSD stamp will be imprinted on

the instrument. The vendor's solicitors can collect the instrument afterwards within five working days.

6. After the SSD stamp has been imprinted on the original instrument, the purchaser's solicitors have to submit the same original instrument again to the Stamp Office for stamping of the ad valorem duty.

**For Paper Application**

7. The vendor's solicitors have to submit to the Stamp Office the completed I.R.S.D.112 and a cheque in the amount of the SSD. After checking, a confirmation of the SSD payment (Confirmation) will be issued to the vendor's solicitors. A sample Confirmation is enclosed at the Appendix. The SSD payment will be held up pending the payment of the ad valorem duty by the purchaser's solicitors.

8. When the purchaser's solicitors submit the stamping request for payment of the ad valorem duty, they are required to submit the completed I.R.S.D.112, a cheque in the amount of the ad valorem duty and a copy of the Confirmation. After checking and processing the documents, the Stamp Office will issue a stamp certificate to denote the payment of the ad valorem duty and the SSD to the purchaser's solicitors. At the same time, the Stamp Office will also issue a copy of the stamp certificate to the vendor's solicitors for record. If required, the vendor's solicitors can apply for a certified copy of the stamp certificate at a fee (currently \$160).

9. The above payment arrangements will not extend the time limit for stamping the chargeable instrument. In addition, both the vendor and the purchaser executing the chargeable instrument are still jointly and severally liable to pay the ad valorem duty and the SSD as laid down in the Stamp Duty Ordinance.

10. For any enquiries, please call us at 2594 3202.

***Stamp Office  
July 2013***



稅務局  
香港九龍啟德協調道5號  
稅務中心1樓

## INLAND REVENUE DEPARTMENT

1/F, INLAND REVENUE CENTRE,  
5 CONCORDE ROAD,  
KAI TAK, KOWLOON, HONG KONG.

來函請寄「香港郵政總局郵箱 132 號稅務局局長收」  
ALL CORRESPONDENCE SHOULD BE ADDRESSED TO—  
COMMISSIONER OF INLAND REVENUE,  
G.P.O. BOX 132, HONG KONG.

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.

SDO/SSD-0001/20XX

SAMPLE

網址：  
Web site www.ird.gov.hk  
電郵：  
E-mail: taxsdo@ird.gov.hk  
傳真號碼：  
Fax No. 2519 9025  
電話：  
Tel. No.  
日期：  
Date

先生／女士：

Dear Sir/Madam,

繳付額外印花稅證明書  
Confirmation of Payment of Special Stamp Duty

物業：

Property :

應繳印花稅的買賣協議

/ 轉易契約日期：

Date of Chargeable Agreement for Sale/

Conveyance :

賣方姓名：

Vendor's name: (1)

(2)

賣方證件資料：

Vendor's identity details : (1)

(2)

[香港身分證號碼/護照號碼(如沒有香港身分證)/ 商業登記號碼/其他公司號碼 (如沒有商業登記號碼)]

[HKIC No. / Passport No. (if no HKIC) / BR No. / Other Company No. (if no BR)]

本人證實你已繳納上述物業交易的額外印花稅合共港幣

I confirm that you have paid the Special Stamp Duty regarding the captioned property transaction amounting to HK

詳情如下：—

with the following details:-

繳款日期  
Date of Payment  
(日 Day / 月 Month / 年 Year)

繳付款額 (港元)  
Amount Paid (HK\$)

檔案號碼  
File No.

XX/XX/20XX

XXXX

SSD-0001/20XX

Yours faithfully,

印花稅署署長

( 代行)

for Collector of Stamp Revenue