



*To: Stamp Office Customers*

**STAMP OFFICE**  
**Stamping Circular No. 02/2010**  
**Stock Borrowing Relief – Registration of Stock Borrowing**  
**and Lending Agreement**

This circular announces that the registration form for stock borrowing and lending agreements (“SBLA”) [Form SBUL2] will be revised with effect from 1 April 2010.

2. The revised Form SBUL2 (Rev.4/2010) includes a new item of “Date of first stock borrowing transaction of Hong Kong stock under the Agreement”. Borrowers are required to provide the date of the first stock borrowing transaction of Hong Kong stock, if already effected at the date of making the registration, under the submitted SBLA.

3. Borrowers should use the revised Form SBUL2 (Rev.4/2010) for registration from 1 April 2010 onwards. As a transitional arrangement, registration made in the old Form SBUL2 (Rev.4/2003) may still be accepted if it is received by the Stamp Office on/before 30 April 2010. After 30 April 2010, any application for registration using the old form will not be accepted.

4. This circular should be read in conjunction with, the Stamping Procedures and Explanatory Notes on “Stock Borrowing Relief- Revised Procedures (Registration of Stock Borrowing and Lending Agreement & Filing of Return of Stock Borrowing Transactions)” revised in March 2010.

*Stamp Office*  
*March 2010*