



To: Stamp Office Customers

STAMP OFFICE
Stamping Circular No. 02/2012
Stock Borrowing Relief – Registration of Stock Borrowing
and Lending Agreement

This circular announces that the Stamp Office will launch a new electronic service allowing online registration of Stock Borrowing and Lending Agreement via e-Tax (“e-Registration”) with effect from 23 April 2012. Please refer to the Stamping Procedures and Explanatory Notes on “Stock Borrowing Relief – Electronic Registration of Stock Borrowing and Lending Agreement” [U3/SOG/PN08A] for details.

2. In line with the implementation of the e-Registration, the registration form for stock borrowing and lending agreements [Form SBUL2] and Notification of Execution of Stock Borrowing and Lending Agreement By Lender [Form SBUL26] will also be revised. Borrowers/Lenders should use the revised forms from 23 April 2012 onwards. As a transitional arrangement, the old Forms may still be accepted if they are received by the Stamp Office on or before 31 May 2012. For further details, please refer to 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 April 2012.

3. If you have any questions in connection with this circular, please contact us at 2594 3159 or 2594 3165.

Stamp Office
April 2012