



稅務局 印花稅署
香港灣仔告士打道 5 號 稅務大樓 3 樓

INLAND REVENUE DEPARTMENT, STAMP OFFICE

3/F, Revenue Tower, 5 Gloucester Road,
Wan Chai, Hong Kong.

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STAMPING PROCEDURES AND EXPLANATORY NOTES

Stock Borrowing Relief

Electronic Registration of Stock Borrowing and Lending Agreement

Background

Registration of a Stock Borrowing and Lending Agreement (“SBLA”) with the Stamp Office is a pre-requisite for obtaining stamp duty relief for stock borrowing and lending transactions. With effect from 23 April 2012, the Stamp Office has launched a new electronic service allowing online registration of SBLA via e-Tax (“e-Registration”) as an alternative to paper registration.

Scope of Services

2. The following services are available under the e-Registration platform:-
 - (a) Registration of SBLA;
 - (b) Filing of Notification by Stock Lender;
 - (c) Simultaneous submission of (a) and (b); and
 - (d) Download Approval Letter.

To enjoy the above services, users can simply click “Stock Borrowing Relief” under the heading of “Business” in the e-Tax Service Main Menu to select the services required (Appendix A). A step-by-step walkthrough of the process is available at the IRD web site (www.ird.gov.hk).

Authentication Means

3. After selecting the required service, users can input authentication by one of the following means:-
 - (a) E-Stamp Account;
 - (b) Taxpayer Identification Number and password; and
 - (c) Digital Certificate issued by Hongkong Post or the Digi-Sign Certification Services Ltd.

Special features

Simultaneous submission of registration and filing of Lender Notification

4. Registration of SBLA and filing of Lender Notification under the same SBLA can be done simultaneously without the need to make fresh application again.

Approved standard versions of SBLA

5. For commonly used standard versions of SBLA, users can just select the version instead of inputting agreement details. A list with samples of the approved SBLA are available at the IRD web site (www.ird.gov.hk). Users can upload soft copy of the SBLA during Registration instead of delivering the physical SBLA to the Stamp Office.

Payment of specified fee

6. Payment of specified fee for registration of SBLA, currently HK\$270, can be made by the following means:-

(a) Online payment

By PPS, Visa, MasterCard, JCB or UnionPay.

(b) Set-off from deposit placed in IRD

This option is only available to e-Stamp Account holders. An e-Stamp Account holder who wishes to place a deposit for setting-off the specified fee payable upon registration of SBLA can submit the duly-completed Deposit Form in Appendix B together with the cheque payment to the Stamp Office.

Acknowledgment of Registration

7. After submission of registration and payment of specified fee, an acknowledgment (with transaction reference number (TRN) and SBLA number (SBA No.)) will be generated to the user for record purpose.

Issue of Approval Letter

8. An email will be sent to the user when the registration is approved. The Approval Letter can be downloaded from e-Registration (selecting "Download Approval Letter" service) by keying in the TRN or SBA No.

Enquiries

9. Any enquiry concerning the e-Registration can be directed to the Stamp Office at telephone numbers 2594 3159 or 2594 3165.

STAMP OFFICE
August 2019

U3/SOG/PN08A

Online Demo →	Submit Stamping Application
FAQs →	Initial Stamping of Agreement / Assignment (Not applicable to cases with special stamp duty involved)
Tips and Tools	Payment of Deferred Stamp Duty
Allowances	Subsequent Agreement / Assignment
Tax Rate	Tenancy Agreement
Tax Computation	
Exchange Rate	
Related Information	Upload Stamping Applications in Bulk (Please refer to the notes)
A Guide to e-Stamping	Initial Stamping of Agreement / Assignment (Not applicable to cases with special stamp duty involved)
A Guide to Stamp Duty	Tenancy Agreement
eTAX Terms & Conditions	Stamp Certificate
eTAX Security Statement	Print
Contact Us →	Enquire
eTAX Help Desk →	Stamp Duty Payment Notice
Performance Pledge →	Print
	E-Stamp Account
	Apply
	Activate Account / Change Password
	Stock Borrowing Relief
	Stock Borrowing and Lending Agreement Registration (You can also simultaneously file the Notification of Execution of Stock Borrowing and Lending Agreement by Lender)
	Notification of Execution of Stock Borrowing and Lending Agreement by Lender
	Download Approval Letter

Special Chinese Characters defined in Hong Kong Supplementary Character Set (HKSCS-2001) cannot be entered, displayed nor processed if you have not installed the HKSCS kit. Please click [here](#) for details

Appendix B



稅務局
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FOR OFFICIAL USE

“E-Stamp” Account Deposit Form 「印花易」帳戶存款表格

(For payment of specified fee for electronic Registration of Stock Borrowing and Lending Agreement ONLY)
(只適用於繳付以電子方式登記證券借用及借出協議的指明費用)

Business Name 業務名稱：																					
E-Stamp Account Number 印花易帳戶號碼： (First 11 digits only) (只須填寫首 11 個數字)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>-</td><td>*</td><td>*</td><td>*</td><td>*</td></tr></table>											-					-	*	*	*	*
										-					-	*	*	*	*		
Cheque Deposit Details 支票存款資料： (Please attach the cheque) (請夾附支票)	Bank Name 銀行名稱																				
	Cheque Number 支票號碼																				
	Deposit Amount 存款金額																				

Please read the important notes overleaf and return the completed form by post or in person to this office

請細閱背頁的重要附註並將此填妥表格郵寄或親自交回本署

Signature 簽署：

Name 姓名：

Capacity 職位：

Date 日期：

Important notes

(1) Use of deposit

All the deposits placed in the “E-Stamp” Account are non-interest bearing. The money in the “E-Stamp” Account can only be applied to settle the specified fee for registration of Stock Borrowing and Lending Agreement submitted by the relevant E-Stamp Account holder (“User”) via the electronic registration platform.

(2) Payment

- a) The deposit must be paid by cheque or cashier order issued by a Licensed Bank in Hong Kong and payable to “The Government of the Hong Kong Special Administrative Region” or “The Government of the HKSAR”. Post-dated cheques will not be accepted;
- b) The cheque/cashier order must be for an amount in the multiple of the “specified fee” (HK\$270). The specified fee is the amount specified under section 19(12A) of the Stamp Duty Ordinance, Cap 117.

(3) No. of Deposits held by an “E-Stamp” Account

A maximum of 3 deposits can be created and maintained concurrently under each “E-Stamp” Account Number at any time.

(4) Non-Assignability of Rights and Benefits

The deposit already placed in each of the “E-Stamp” Account Number is not assignable or transferable to other “E-Stamp” Account.

(5) Setting-off specified fee

For electronic registration of Stock Borrowing and Lending Agreement, the User may pay specified fee by way of deduction from his deposit(s). If the User has more than one deposit opened upon e-registration, the set-off will be made automatically against the deposits in first in first out basis.

(6) Termination

A deposit may be terminated where:-

- (a) the deposit has remained inactive for more than 12 months (it is intended for frequent users and ad hoc users can make online payment by PPS, Visa, MasterCard, JCB or UnionPay); or
- (b) the deposit is placed by dishonoured cheque.

Upon termination of the deposit, any balance thereof will be refunded to the User.

(7) Personal information collection statement

The provision of personal data required during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application.

The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law.

Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Superintendent of Stamp Office at 3/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.