



**INLAND REVENUE DEPARTMENT
STAMP OFFICE**

1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong

Tel No: 2594 3201 Website: www.ird.gov.hk
Fax No: 2519 6740 E-mail: taxsdo@ird.gov.hk

STAMPING PROCEDURES AND EXPLANATORY NOTES

e-Stamping of Share Transfer Instruments

Background

The Stamp Office provides an electronic service allowing stamping of contract notes and instruments of transfer of Hong Kong stock via e-Stamping. As an alternative to conventional stamping, the e-Stamping service allows users to submit stamping applications on an individual share transaction basis or in bulk with a maximum of 5,000 instruments anytime and anywhere without presenting the original instruments to the Stamp Office. Users are only required to input details of the share transactions and upload the required supporting documents (if applicable). Upon successful payment of stamp duty, a stamp certificate will be generated.

Scope of Services

2. The electronic service generally applies to instruments of the following share transactions:-

(a) **Application on individual share transaction basis**

- sale and purchase of listed or non-listed shares; and
- transfer of listed or non-listed shares.

(b) **Applications in bulk**

- sale and purchase of listed or non-listed shares;
- transfer of listed or non-listed shares; and
- sale and purchase of listed shares (jobbing business).

3. To enjoy the above service, users can simply click “e-Stamping” icon on the IRD homepage or “Stamping of Share Transfer Document” under the heading of “Business” in the eTAX Service Main Menu to select the service required (Appendix A). A step-by-step walkthrough of the process is available on the IRD website (www.ird.gov.hk).

4. Certain share transfer instruments cannot be submitted via the e-Stamping system for stamping, such as share transfers involving derivatives or share swap, indebtedness incurred taken as whole or part of the consideration, or the consideration is subject to adjustment. If the stamping application cannot be submitted via e-Stamping, please submit it to the Stamp Office.

Authentication Means

5. After selecting the relevant applications (Appendix B), users can select one of the following authentication means:-

- (a) E-Stamp Account Number and password;
- (b) Taxpayer Identification Number and eTAX password;
- (c) Digital Certificate issued by Hongkong Post or the Digi-Sign Certification Services Ltd; or
- (d) “iAM Smart” account with digital signing function.

Procedures

6. To complete an online application, the procedures are:-
- (a) **Application on individual share transaction basis**
- (1) Select the type of share transfer.
 - (2) Input the share transfer details and upload supporting documents (if applicable).
 - (3) Input details of transferor, transferee and the applicant.
 - (4) Confirm the input particulars and stamp duty payable by signing with the selected authentication means.
 - (5) Pay online by PPS, VISA, MasterCard, JCB or UnionPay, or print the payment notice and pay the duty via the existing tax payment channels or at the Stamp Office.
 - (6) Download and print the stamp certificate.
 - (7) Attach the stamp certificate to the original instrument as evidence of stamping.
- (b) **Applications in bulk for shares**
- (1) Input details of the applicant and upload the stamping request data file.
 - (2) Confirm the input particulars and stamp duty payable by signing with the selected authentication means.
 - (3) Pay online by PPS, VISA, MasterCard, JCB or UnionPay, or print the payment notice and pay the duty via the existing tax payment channels.
 - (4) Download and print the stamp certificate control list.
 - (5) Attach the stamp certificate control list to the original instrument as evidence of stamping.
 - (6) Stamp certificate for individual instrument can be retrieved via the “Stamp Certificate - Print” application.
- (c) **Applications in bulk for jobbing business**
- (1) Input details of exchange participant, jobbing business transactions and the applicant and upload the stamping request data file.
 - (2) Confirm the input particulars and stamp duty payable by signing with the selected authentication means.
 - (3) Pay online by PPS, VISA, MasterCard, JCB or UnionPay, or print the payment notice and pay the duty via the existing tax payment channels.
 - (4) Download and print the stamp certificate control list.
 - (5) Attach the stamp certificate control list to the original instrument as evidence of stamping.
 - (6) Stamp certificate for individual instrument can be retrieved via the “Stamp Certificate - Print” application.

Presenting the Instrument

7. According to section 18I of the Stamp Duty Ordinance (Cap. 117), the Collector of Stamp Revenue (“the Collector”) may, at any time after an application for stamping an instrument is made up to 6 years from the expiration of the time for stamping the instrument, require the applicant or any other person who possesses or controls the instrument or relevant evidence (including the transferor(s) and transferee(s) of the share) to present the instrument or evidence to the Collector for inspection.





















Enquiries

8. Any enquiry concerning the e-Stamping of share transfer instruments can be directed to the Stamp Office at 2594 3289.

STAMP OFFICE

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U3/SOG/PN10A(10/2022)

Online Demo →	 Inland Revenue Department <small>The Government of the Hong Kong Special Administrative Region</small> 	
FAQs →		
Tips and Tools	Please select the service you require:	
Allowances		 Payment Required  Printer Required
Tax Rate		
Tax Computation		
Exchange Rate		
Related Information	Individual	
Budget Proposal	Viewing of eTAX Account, Tax Position and Messages	
Extension Granted to e-Filers	Change of Personal Particulars, Profile and Password	
Tax Return & Guide	Filing of Tax Return - Individuals	
Assessment	Request to Amend Tax Assessment and/or Provisional Tax	
Payment	Objection to Assessment	
eTAX Terms & Conditions	Holdover of Provisional Tax	
eTAX Security Statement	Election for Personal Assessment	
Contact Us →	Property	
eTAX Help Desk	Stamping of Property Document  	
Performance Pledge →	Stamp Duty Computation (Landed properties)	
	Filing of Property Tax Return for Jointly Owned Properties (BIR57)	
	Viewing of Property Tax Return for Jointly Owned Properties (BIR57)	
	Business	
	Business Registration Number Enquiry 	
	Application for Supply of Information on the Business Register  	
	Application for Business or Branch Registration 	
	Application for Exemption from Payment of Business Registration Fee and Levy 	
	Application for Exemption from Payment of Business Registration Fee and Levy (View and Download Result of Application) 	
	Change of Business Registration Particulars	
	Block Extension Scheme for Lodgement of Tax Returns for the Current Year by Tax Representatives	
	Stamping of Share Transfer Document  	
	Stamp Duty Computation (Share Transfer)	
	Completion of Profits Tax Return 	
	Submission of Profits Tax Return	
	Viewing of Profits Tax Return	
	Filing of Employer's Return / Notification 	
	Stock Borrowing Relief  	
	Payment	
	Payment of Tax Bills, Business Registration Fee & Stamp Duty 	
	Purchase of Tax Reserve Certificate 	
	Back	

Online Demo →	Submit Stamping Application
FAQs →	Property
Tips and Tools	Initial Stamping of Agreement / Assignment (Not applicable to cases subject to special stamp duty, buyer's stamp duty and/or Ad Valorem Stamp Duty at different scale rates)
Allowances	Payment of Deferred Stamp Duty
Tax Rate	Subsequent Agreement / Assignment
Tax Computation	Tenancy Agreement
Exchange Rate	Share
Related Information	Share Transfer Document
A Guide to e-Stamping →	
A Guide to Stamp Duty	Upload Stamping Applications in Bulk
eTAX Terms & Conditions	Property (Please refer to the notes)
eTAX Security Statement	Initial Stamping of Agreement / Assignment (Not applicable to cases subject to special stamp duty, buyer's stamp duty and/or Ad Valorem Stamp Duty at different scale rates)
Contact Us →	Tenancy Agreement
eTAX Help Desk →	Share (Please refer to the notes)
Performance Pledge →	Share Transfer Document (Listed Shares)
	Share Transfer Document (Unlisted Shares) (Not applicable to cases where the Subject Company of which shares are under transfer owns property or subsidiary)
	Share Transfer Document (Jobbing Business)
	Stamp Certificate
	Print
	Enquire
	Stamp Certificate Control List
	Print
	Stamp Duty Payment Notice
	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