

INLAND REVENUE DEPARTMENT STAMP OFFICE

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STAMPING PROCEDURES AND EXPLANATORY NOTES

e-Stamping of Share Transfer Instruments

Background

The Stamp Office provides electronic services allowing stamping of contract notes and instruments of transfer of Hong Kong stock via the e-Stamping system. 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. Generally speaking, users can use the electronic services to submit applications for stamping of instruments for the sale and purchase or transfer of listed or unlisted shares on an individual basis or in bulk.
- 3. Users can easily access the electronic services by clicking "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 the e-Stamping system, 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 an individual 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 FPS, 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) Bulk applications

- (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 FPS, 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.

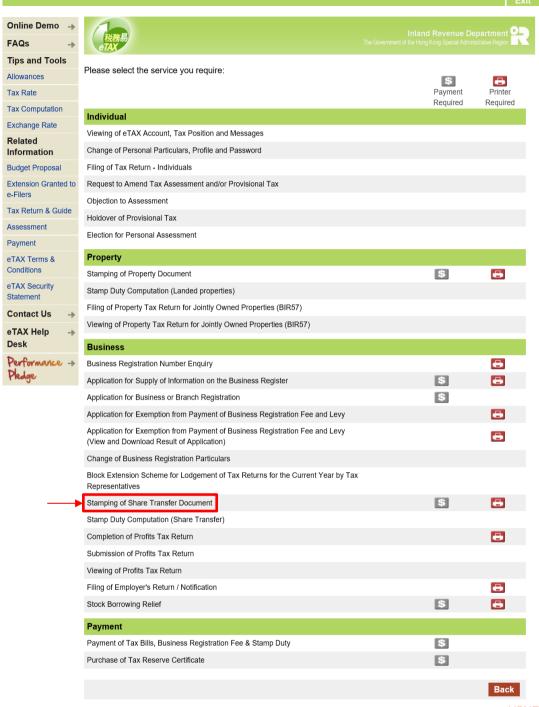
STAMP OFFICE

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Appendix A

GOVHK香港政府一站通

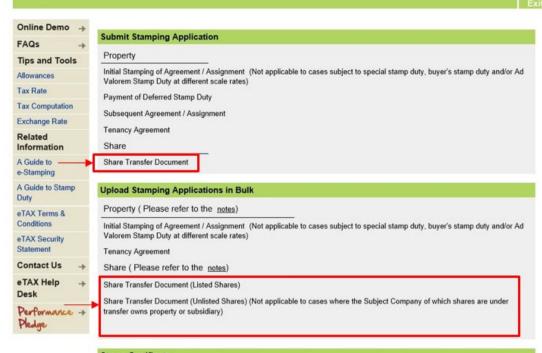






GOVHK香港政府一站通

繁體



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 <a href="https://example.com/heres/bears/bases/b

