



**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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U3/SOG/PN10A(12/2024)

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