



稅務局
香港九龍啟德協調道5號
稅務中心

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
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KOWLOON, HONG KONG.

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來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

SDO-11-10-4-1(3)

檔案號碼：

File No.:

Ms Wendy Lee,
Secretary General,
The Law Society of Hong Kong,
3rd Floor, Wing On House,
71 Des Voeux Road, Central,
Hong Kong.

Dear Ms Lee,

**Stamp Duty Ordinance (“the Ordinance”)
Stamping of Instruments of Residential Property**

I refer to the 2026-27 Budget Speech delivered by the Financial Secretary today.

As you are aware, the Financial Secretary has proposed to amend the Ordinance to adjust the rates of ad valorem stamp duty (“AVD”) on **residential property** transactions with property value over \$100 million with effect from **26 February 2026**.

A bill containing the proposed amendments will be introduced into the Legislative Council shortly. Subject to the enactment of the amendment ordinance, the proposed new AVD rates as well as the procedures for stamping the instruments executed between 26 February 2026 and the date of gazettal of the amendment ordinance are set out below for information and appropriate actions.

(a) AVD rates

Residential property with value over \$100 million

Consideration or value of the property (whichever is the higher)	Part 1 of Scale 1 rates and Scale 2 rates (proposed)
\$100,000,001 to \$109,574,470	\$4,250,000 + 30% of the excess over \$100,000,000
\$109,574,471 and above	6.5%

IR 678(1) (6/2022)

就本信件的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於履行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱132號），同時請註明你於本局的檔案號碼。

The provision of personal data required by this letter and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/notification. 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 Assessor at G.P.O. Box 132, Hong Kong and quote your file number in this Department.

Non-residential property

A new Scale 3 which provides for the same rates as those under the existing Scale 2 applies to instruments of non-residential property.

Consideration or value of the property (whichever is the higher)	Scale 3 rates (proposed)
Up to \$4,000,000	\$100
\$4,000,001 to \$4,323,780	\$100 + 20% of the excess over \$4,000,000
\$4,323,781 to \$4,500,000	1.50%
\$4,500,001 to \$4,935,480	\$67,500 + 10% of the excess over \$4,500,000
\$4,935,481 to \$6,000,000	2.25%
\$6,000,001 to \$6,642,860	\$135,000 + 10% of the excess over \$6,000,000
\$6,642,861 to \$9,000,000	3.00%
\$9,000,001 to \$10,080,000	\$270,000 + 10% of the excess over \$9,000,000
\$10,080,001 to \$20,000,000	3.75%
\$20,000,001 to \$21,739,120	\$750,000 + 10% of the excess over \$20,000,000
\$21,739,121 and above	4.25%

(b) Transitional arrangement

Before the amendment ordinance is enacted, instruments relating to residential properties chargeable with the new AVD rates will be stamped by reference to the old rates within the time for stamping as usual. The additional AVD, representing the difference between the old rates and the new rates, has to be paid within 30 days commencing immediately after the date of gazettal of the amendment ordinance. A stamp certificate will be issued to denote the payment of the additional AVD; or the additional AVD will be imprinted on the original instrument if it is submitted to the Stamp Office for stamping.

If you or your Members have any further enquiries, please feel free to contact Ms CHAN Lok-ning, Loraine (Acting Senior Superintendent of Stamp Office) at 2594 3162.

Yours sincerely,



(Ms CHAN Ut-chan)

for Collector of Stamp Revenue