



稅務局  
香港九龍啟德協調道5號  
稅務中心

**INLAND REVENUE DEPARTMENT**

INLAND REVENUE CENTRE,  
5 CONCORDE ROAD, KAI TAK,  
KOWLOON, HONG KONG.

網址 Web site: [www.ird.gov.hk](http://www.ird.gov.hk)

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.

來函編號:

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼: SDO-11-10-4-1(3)  
File No.:

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

電話:

Tel. No.: 2594 3298

傳真:

Fax No.:

電郵: 2519 6740

E-mail:

發出日期:

Date of Issue: 21 May 2026

Dear Ms Lee,

**Stamp Duty (Amendment) Ordinance 2026**

As you are aware, the Stamp Duty (Amendment) Bill 2026 has been passed by the Legislative Council and the Stamp Duty (Amendment) Ordinance 2026 (“Amendment Ordinance”) will be published in the gazette on 29 May 2026 (“Gazettal Date”). The Amendment Ordinance increases the ad valorem stamp duty (“AVD”) rate for instruments of **residential property** with value above \$100,000,000 from 4.25% to 6.5% with effect from **26 February 2026** (“Effective Date”).

Regarding instruments of residential property with value above \$100,000,000 executed on or after the Effective Date and already stamped before the Gazettal Date, the time for paying additional stamp duty (“ASD”), that is the difference between AVD calculated at the rates of 4.25% and 6.5%, is within **30 days commencing immediately after the Gazettal Date**. The liable party has to submit the following documents on or before 29 June 2026.

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，用於施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.

- (a) a duly completed Supplemental Information Form (copy enclosed);
- (b) a cheque for payment of the ASD; and
- (c) the original instrument (for conventional stamping) or a copy of the stamped instrument or stamp certificate (for e-Stamping) showing that AVD at the rate of 4.25% has been paid.

If the liable party fails to pay the ASD on or before 29 June 2026, a late penalty in accordance with section 9(1) of the Stamp Duty Ordinance will be imposed. The party then has to submit a cheque for payment of the late penalty together with the documents listed above. The Stamp Office will stamp the instrument or issue a stamp certificate only when both the ASD and the late penalty are paid.

In addition, your Members are suggested to check with the Stamp Office about any unpaid stamp duty on instruments of earlier transactions related to the property being handled by them.

If you or your Members have any further enquiries, please feel free to contact Ms CHAN Lok-ning at 2594 3162.

Yours sincerely,



(Ms CHAN Ut-chan)

for Collector of Stamp Revenue



INLAND REVENUE DEPARTMENT  
STAMP OFFICE

1/E, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.  
Tel No.: 2594 3202      Web site: www.ird.gov.hk  
Fax No.: 2519 9025      E-mail: taxsdo@ird.gov.hk

For Official Use

To: Collector of Stamp Revenue

Supplemental Information Form  
Stamping Additional Stamp Duty ("ASD") on an instrument for  
Immovable Property Transaction involving Residential Property

**Part 1: Method of Stamping for the Present Application**

- Stamp certificate – Application for stamping without presenting instrument  
or  
 Conventional stamping – Only applicable to an instrument that has been conventionally stamped

**Part 2: Instrument Details**

1. Instrument Reference No. : \_\_\_\_\_  
2. Property Address : \_\_\_\_\_  
3. Whether the instrument is wholly chargeable with Ad Valorem Stamp Duty (AVD) at Scale 1 rate or Scale 2 rates?  
 Yes, the consideration of the instrument: \$ \_\_\_\_\_  
 No, the consideration chargeable with AVD at Scale 1 rate or Scale 2 rates: \$ \_\_\_\_\_ (Note 1)

**Part 3: Documents attached** (Note 2)

- Copy of stamped instrument / stamp certificate\*    or     Original stamped instrument  
and  
 Cheque for payment of ASD: \$ \_\_\_\_\_

For Official Use

**Part 4: Declaration**

I hereby submit the above documents for supporting the stamping.

Organization Chop

Signature : \_\_\_\_\_  
Name : \_\_\_\_\_  
Name of Solicitor Firm : \_\_\_\_\_  
Contact Reference No. : \_\_\_\_\_  
Telephone No. : \_\_\_\_\_  
Date : \_\_\_\_\_

- Note 1: The instrument covers both residential property and non-residential property which are separate and distinct properties and only the residential property is subject to AVD at Scale 1 rate or Scale 2 rates.  
Note 2: (i) If you choose stamp certificate under Part 1 and you stamped the instrument by conventional stamping previously, you have to submit a copy of stamped instrument.  
(ii) If you choose stamp certificate under Part 1 and you stamped the instrument by e-Stamping previously, you have to submit a copy of the previous stamp certificate.  
(iii) If you choose conventional stamping under Part 1, the original instrument must be submitted for imprinting.

\* delete whichever inapplicable  
 tick as appropriate