

土地註冊處
香港金鐘道六十六號
金鐘道政府合署二十八樓

圖文傳真：2569 0281



THE LAND REGISTRY
QUEENSWAY GOVERNMENT OFFICES,
28TH FLOOR, 66 QUEENSWAY,
HONG KONG.
FAX: 2569 0281
Website: <http://www.landreg.gov.hk>

8 June 2026

Land Registry Circular Memorandum No. 2/26

Revision of Statutory Registration Fees
under the Land Registration Ordinance (Cap. 128) (Phase 2)

This circular announces the commencement of the Phase 2 revision of statutory registration fees on **1 July 2026** and the related transitional arrangement.

2. As stated in the Land Registry Circular Memorandum No. 2/25 dated 20 June 2025, the revision of registration fees will be implemented in three phases. The revised Registration Fees Schedule for all three phases is at **Appendix A**. The new memorial forms with revised fees for Phase 2, which should be used for lodging instruments for registration with effect from **1 July 2026**, are at **Appendix B**.

New Memorial Forms

3. The new pre-printed memorial forms reflecting the revised fees for Phase 2 (effective 1 July 2026) are available for sale at the Customer Centre of the Land Registry ("LR") on 19/F, Queensway Government Offices from 8 June 2026¹.

4. The new web-based and PDF e-memorial forms will be available on LR's website for use or download from 8 June 2026. The existing version of the two forms will remain accessible on LR's website until 30 June 2026.

¹ Pre-printed memorial forms for government departments (LR152B) will not be available for sale after the implementation of revised fees for Phase 2.

Transitional Arrangement

5. In accordance with Regulation 5 of the Land Registration Regulations (Cap.128A) (“LRR”), the revised fees for Phase 2 will apply to instruments with new memorial forms received by the LR either in person or by post **after 1.30 p.m. on 30 June 2026²** (“cut-off time”). The existing memorial forms will no longer be accepted for deeds lodgement after the cut-off time.

6. For customers delivering instruments for registration with the existing memorial forms by post, please allow sufficient time for postal delivery so that receipt of the instruments for registration could be acknowledged by the LR before the cut-off time. Otherwise, the instruments (without being allotted the memorial number) will be returned to the lodging parties for replacement of updated memorial forms.

7. For any unopened and unused existing pre-printed memorial forms sold in 100-sheet booklets, they can be exchanged for the new memorial forms from 8 June 2026 at the Customer Centre of the LR³. However, no refund or exchange will be arranged for loose sheets of the existing pre-printed memorial forms.

8. Since the memorial forms will be further updated upon the implementation of the Phase 3 registration fees revision on 1 July 2027⁴, customers are advised to estimate their annual consumption and avoid overstocking the new pre-printed memorial forms.

Enquiries

9. For enquiries, please contact our Customer Service Manager on 3105 0000 or email us at csa@landreg.gov.hk.



(Bruno LUK)
Land Registrar

To: All Solicitors
All Government Departments
All IRIS Online Services Subscribers
All Lodgement account holders

c.c. SDEV

² According to Regulation 5(5)(b)(i) of the LRR, for instrument or memorial sent to the Land Registrar by post and are received by the Land Registrar after 1.30 p.m. on any day on which the LR is open to the public, the date of receipt of an instrument will be deemed to be the next following day on which the LR is open to the public.

³ No replacement for pre-printed memorial forms for government departments (LR152B).

⁴ The implementation arrangement for Phase 3 will be announced nearer the time.

Appendix A

Fees in the Schedule to the Land Registration Fees Regulations (Cap.128B)		Revised Statutory Registration Fees (\$)		
		Effective on 16 July 2025	Effective on 1 July 2026	Effective on 1 July 2027
1.	<p>Registration of any instrument (except as hereinafter specifically mentioned) whereby the legal or equitable estate in any property, or in any share or interest in any property, is assigned, conveyed, settled, partitioned, mortgaged, charged, reassigned, discharged, released or otherwise transferred including any instrument exempted from stamp duty under section 46 of the Stamp Duty Ordinance (Cap. 117)—</p> <p style="text-align: center;">Where the amount or value of the consideration or value of the property or share or interest affected—</p> <p>(a) does not exceed \$750,000</p> <p>(b) exceeds \$750,000</p>	<p>\$265</p> <p>\$520</p>	<p>\$305</p> <p>\$605</p>	<p>\$355</p> <p>\$700</p>
2.	Registration of any agreement for sale and purchase or for mortgage	\$280	\$375	\$510
3.	Registration of any lease, agreement for a lease, or renewal or surrender of a lease	\$280	\$375	\$510
5.	Registration of any probate, letters of administration, deed of appointment of new trustees, lis pendens, writ of foreign attachment, judgment, decree, prohibitory order, or other order of Court, certificate of satisfaction of a judgment or of dissolution of a writ of foreign attachment, or any other instrument whatsoever not otherwise specifically mentioned in this Schedule.....	\$280	\$375	\$510
6.	<p>Registration of any instrument whereby any charge or mortgage, whether legal or equitable, on any property or on any share or interest in any property is assigned or transferred—</p> <p style="text-align: center;">per 100 charges or mortgages or part thereof assigned or transferred</p>	\$2,660	\$3,540	\$4,750

Appendix B

Memorial forms to be used with effect from 1 July 2026
after revision of registration fees (Phase 2)

**MEMORIAL of an instrument to be registered in the Land Registry
under the Land Registration Ordinance**

依據土地註冊條例在土地註冊處註冊的文書之註冊摘要

Solicitors Code of lodging firm 交付文書律師行的律師代號	Registration Fee 註冊費用	Please tick the appropriate box 請選擇合適方格						Other (please specify) 其他 (請註明)
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$
		\$305	\$375	\$905	\$1000	\$2000	\$3540	
Nature and object of the instrument 文書的性質及目的								



Premises affected by the instrument 受文書影響的處所	Property Reference Number (if any) 物業參考編號(如有的話)
	Address (if applicable; including the address in the Chinese language, if known) 地址 (如適用, 包括所知道的中文地址)
	Undivided Share(s) (if any) 所占的不分割份數(如有的話)
	Lot Number(s) 地段編號

Date of instrument 文書日期	By / 由 /	of / 的 /	for / 為 /	Consideration 代價
Names of parties (including the names in the Chinese language, if known) 各方的姓名或名稱(包括所知道的中文姓名或名稱)	In case of change of ownership, please specify Identification Numbers of parties (Identity Card No./Travel Document No./Company No./etc.) 如涉及業權轉讓, 請註明各方的身分識別號碼(身分證號碼、旅行證件號碼、公司編號等)		Status of parties (Assignor/Assignee/etc.) 各方的身分(出讓人、受讓人等)	Respective shares in, and capacities in relation to, the premises 各方在處所的各別份數和身分
Memorial number including district code identifier, if applicable) of transaction submitted 提交(如適用)的註冊摘要編號 (包括地區編號代號, 如適用)				Stamp Office Instrument Reference No. 印花稅署文書編號
				Stamp Duty 印花稅 \$

On this day of 20..... I (name)
 於 20..... 年 月 日, 本人 (姓名)
 of (name of solicitors firm) Hong Kong, Solicitor
 為 (律師行名稱) 的香港律師
 hereby certify that the foregoing Memorial contains a just and true account of the several particulars therein set forth as required by the Land Registration Regulations.
 在此核實上述註冊摘要, 是屬真確, 且符合《土地註冊規例》的規定。

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LR152A

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**MEMORIAL of an instrument to be registered in the Land Registry
under the Land Registration Ordinance
依據土地註冊條例在土地註冊處註冊的文書之註冊摘要**



Solicitors Code of lodging form 交付文書律師行的特別代碼	Registration Fee 註冊費用	Please tick the appropriate box 請選擇合適方格					Other (please specify) 其他 (請註明)
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$
		\$305	\$375	\$605	\$1000	\$2000	\$3540
Nature and object of the instrument 文書的性質及目的							

Premises affected by the instrument 受此註冊摘要影響的物業	Property Reference Number (if any) 物業參考編號 (如有的話)
	Address (if applicable; including the address in the Chinese language, if known) 地址 (如適用, 包括所知道的中文地址)
	Undivided Shares (if any) 所占的不分股份 (如有的話)
	Lot Number(s) 地段編號

Date of instrument 文書日期	Day / Month / Year	Consideration 代價
Names of parties (including the names in the Chinese language, if known) 各方的姓名或名稱 (包括所知道的中文姓名或名稱)	In case of change of ownership, please specify Identification Numbers of parties (Identity Card No./Travel Document No./Company No./etc.) 如涉及業權轉移, 請註明各方的身分號碼或編號 (身分證號碼、旅行証書號碼、公司編號等)	Status of parties (Assignor/Assignee/etc.) 各方的身分 (出讓人、受讓人等)
		Respective shares in, and capacities in relation to, the premises 各方在處所的各別份數和身分
Memorial number (including district code identifier, if applicable) of transaction 註冊摘要編號 (包括區代碼, 如適用)	Stamp Office Instrument Reference No. 印花稅辦公室註冊摘要編號	Stamp Duty 印花稅

I hereby certify that the foregoing Memorial contains a just and true account of the several particulars therein set forth as required by the Land Registration Regulations
 茲此證明上述註冊摘要內所列各項詳情均屬真實及正確, 以符合《土地註冊規例》的規定。

At this day of 20__ at _____
 於 20__ 年 ____ 月 ____ 日 於 _____

(Name)
 (姓名)

(Duty of department)
 (部門責任)

_____, a public officer duly authorized by the _____, hereby certifies that the foregoing Memorial contains a just and true account of the several particulars therein set forth as required by the Land Registration Regulations.
 _____, 受此委任之公職人員, 在此證明上述註冊摘要內所列各項詳情均屬真實及正確, 以符合《土地註冊規例》的規定。

**MEMORIAL of an instrument to be registered in the Land Registry
under the Land Registration Ordinance**

依據土地註冊條例在土地註冊處註冊的文書之註冊摘要

Solicitors Code of lodging firm 只付文書律師行的律師代號	Registration Fee 註冊費用	Please tick the appropriate box 請選擇合適方格 <input type="checkbox"/> \$305 <input type="checkbox"/> \$375 <input type="checkbox"/> \$600 <input type="checkbox"/> \$1000 <input type="checkbox"/> \$2000 <input type="checkbox"/> \$3540 \$	Other (please specify) 其他 (請註明)
	Nature and object of the instrument 文書的性質及目的		
Property Reference Number (if any) 物業參考編號 (如有的話)			
Address (if applicable, including the address in the Chinese language, if known) 地址 (如適用, 包括所知悉的中文地址)			
Undivided Shares (if any) 所佔的不分割份數 (如有的話)			
Lot Number(s) 地段編號			
Date of Instrument 文書日期		Consideration 代價	
Day 日 / Month 月 / Year 年 _____ / _____ / _____			
Names of parties (including the names in the Chinese language, if known) 各方的姓名或名稱 (包括所知悉的中文姓名或名稱)		In case of change of ownership, please specify Identification Numbers of parties (Identify Code for Trust Document/Company Number) 如涉置業權變更, 請註明各方的身分識別號碼(身分識別碼、銀行或中銀碼、公司註冊號碼)	Status of parties (Assignor/Assignee/etc.) 各方的身分 (出讓人、受讓人等)
			Respective shares in, and capacities in relation to, the premises 各方在處所的份數份數和身分
Memorial number (including district code identifier, if applicable) of transaction solicited 申請付的文書之區碼註冊編號 (包括地區碼與代號, 如適用)		Stamp Office Instrument Reference No 印花稅文書編號	Stamp Duty 印花稅 \$

Certified on this _____ day of _____ 20____ that the foregoing Memorial contains a just and true account
於 20____ 年 _____ 月 _____ 日經核實上述註冊摘要, 屬核實其內所列
of the several particulars therein set forth as required by the Land Registration Regulations.
各項詳細的確實真實敘述, 以符合《土地註冊條例》的規定。

for Land Registrar
土地註冊處處長
(_____ 代行)

LR152C serial no.:

**MEMORIAL of an instrument to be registered in the Land Registry
under the Land Registration Ordinance**
依據土地註冊條例在土地註冊處註冊的文書之註冊摘要



Solicitors Code of lodging firm 交付文書律師行的律師代號	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;">Registration Fee 註冊費用</td> <td style="width:40%;"> Please tick the appropriate box 請選擇合適方格 </td> <td style="width:45%;"> Other (please specify) 其他 (請註明) </td> </tr> <tr> <td></td> <td> <input type="checkbox"/> \$305 <input type="checkbox"/> \$375 <input type="checkbox"/> \$405 <input type="checkbox"/> \$1000 <input type="checkbox"/> \$2000 <input type="checkbox"/> \$3540 </td> <td>\$</td> </tr> </table> Nature and object of the instrument 文書的性質及目的	Registration Fee 註冊費用	Please tick the appropriate box 請選擇合適方格	Other (please specify) 其他 (請註明)		<input type="checkbox"/> \$305 <input type="checkbox"/> \$375 <input type="checkbox"/> \$405 <input type="checkbox"/> \$1000 <input type="checkbox"/> \$2000 <input type="checkbox"/> \$3540	\$
Registration Fee 註冊費用	Please tick the appropriate box 請選擇合適方格	Other (please specify) 其他 (請註明)					
	<input type="checkbox"/> \$305 <input type="checkbox"/> \$375 <input type="checkbox"/> \$405 <input type="checkbox"/> \$1000 <input type="checkbox"/> \$2000 <input type="checkbox"/> \$3540	\$					
Property Reference Number (if any) 物業參考編號 (如有的話)							
Address (if applicable; including the address in the Chinese language, if known) 地址 (如適用, 包括於知道的中文地址)							
Undivided Shares (if any) 所有的千分制股數 (如有的話)							
Lot Number(s) 地段編號							
Date of instrument 文書日期	Consideration (代價)						
Names of parties (including the names in the Chinese language, if known) 各方的姓名或名稱 (包括所知道的中文姓名或名稱)	In case of change of ownership, please specify Identification Numbers of parties (Identity Card No./ Travel Document No./Company No./etc.) 如屬及某種轉讓, 請註明各方的身分識別號碼(身分證號碼、旅行證件號碼、公司編號等)	Status of parties (Assignor/ Assignee/etc.) 各方的身分(出讓人、受讓人等)	Respective shares in, and capacities in relation to, the premises 各方在處用的各別份數和身分				
Memorial number (including distinct code identifier, if applicable) of transaction satisfied 執照付的文書之註冊號碼 (包括或無註冊代號、註冊碼)		Stamp Office Instrument Reference No. 印花稅署文書編號	Stamp Duty 印花稅 \$				

I, (name) _____ of (address) _____ Hong Kong.
 本人, 姓名 _____ 及地址(地址) _____

do hereby make oath and say solemnly and sincerely affirm* that the foregoing Memorial contains a just and true account of the several particulars therein set forth as required by the Land Registration Regulations.
 謹此宣誓/聲明/承認/保證* 上述註冊摘要, 是詳載其內所載的各項詳情之確實真確紀錄, 且符合《土地註冊條例》的規定

Sworn/Affirmed* at the Land Registry this _____ day of _____ 20____
 於(在) 宣/保證/承認/保證* 於(於) 20____ 年 _____ 月 _____ 日在土地註冊處(前) _____ 在(在) 署(前) 作出。

* Delete whichever is inappropriate
 Commissioner for Oaths 宣誓員

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