



**INLAND REVENUE DEPARTMENT  
STAMP OFFICE**

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### Stamp Duty Rates Table

*[Where the stamp duty calculated includes a fraction of \$1, round-up the duty to the nearest \$1.]*

#### **Lease**

For lease of immovable property in Hong Kong, stamp duty is calculated at rates which vary with the term of the lease as follows:-

Term		Rate
Not defined or is uncertain		0.25% of the yearly or average yearly rent (Note 1a)
Exceeds	Does not exceed	
	1 year	0.25% of the total rent payable over the term of the lease (Note 1a)
1 year	3 years	0.5% of the yearly or average yearly rent (Note 1a)
3 years		1% of the yearly or average yearly rent (Note 1a)
Key money, construction fee etc. mentioned in the lease		4.25% of the consideration if rent is also payable under the lease. Otherwise, same duty as for a sale of immovable property

Note : 1a The yearly rent/average yearly rent/total rent has to be rounded-up to the nearest \$100.

1b Any deposit which may be mentioned in the lease will not be taken into account in assessing the stamp duty.

#### **Sale or Transfer of Immovable Property**

For immovable property in Hong Kong, stamp duty is calculated at rates which vary with the amount/value of the consideration or value of the property as follows:-

Amount or value of the consideration or Value of the Property		Rate (with effect from 1 April 2010)
Exceeds	Does not exceed	
	\$2,000,000	\$100
\$2,000,000	\$2,351,760	\$100 + 10% of excess over \$2,000,000
\$2,351,760	\$3,000,000	1.5%
\$3,000,000	\$3,290,320	\$45,000 + 10% of excess over \$3,000,000
\$3,290,320	\$4,000,000	2.25%
\$4,000,000	\$4,428,570	\$90,000 + 10% of excess over \$4,000,000
\$4,428,570	\$6,000,000	3.00%
\$6,000,000	\$6,720,000	\$180,000 + 10% of excess over \$6,000,000
\$6,720,000	\$20,000,000	3.75%
\$20,000,000	\$21,739,120	\$750,000 + 10% of excess over \$20,000,000
\$21,739,120		4.25%

Note : 2a With effect from 1 April 1999, the exact consideration or value is used to compute the stamp duty for property transfers and rounding-up to the nearest \$100 is not required.

2b With effect from 31 January 1992, stamp duty at the same rates as conveyances of immovable property is chargeable on agreements for the sale and purchase of residential property. After the agreement has been so stamped, the related conveyance will be chargeable with a fixed stamp duty of \$100 only.

#### **Transfer of Hong Kong stock**

For Hong Kong stock, stamp duty is calculated as follows:-

Nature of Document	Rate (with effect from 1 September 2001)
Contract Note for sale or purchase of Hong Kong stock	0.1% of the amount of the consideration or of its value on every sold note and every bought note
Transfer operating as a voluntary disposition inter vivos	\$5 + 0.2% of the value of the stock to be transferred
Transfer of any other kind	\$5