

L.N. 81 of 2004**STAMP DUTY (SPECIFICATION OF INSTRUMENTS) NOTICE**

(Made under section 18F of the Stamp Duty Ordinance (Cap. 117))

1. Commencement

This Notice shall come into operation on 2 August 2004.

2. Specification of instruments

Subject to the exceptions set out in Part 2 of the Schedule, the instruments set out in Part 1 of that Schedule are specified for the purposes of section 18F(1) of the Ordinance.

SCHEDULE

[s. 2]

SPECIFICATION OF INSTRUMENTS**PART 1****INSTRUMENTS SPECIFIED FOR PURPOSES OF SECTION 18F(1) OF ORDINANCE**

Item	Instrument
1.	Conveyance on sale chargeable with stamp duty under head 1(1) in the First Schedule to the Ordinance and, if included in the same application for stamping under section 18F(1) of the Ordinance as the conveyance, its duplicate or counterpart chargeable with stamp duty under head 4 in that Schedule
2.	Agreement for sale chargeable with stamp duty under head 1(1A) in the First Schedule to the Ordinance and, if included in the same application for stamping under section 18F(1) of the Ordinance as the agreement, its duplicate or counterpart chargeable with stamp duty under head 4 in that Schedule
3.	Lease chargeable with stamp duty under head 1(2)(b) in the First Schedule to the Ordinance and, if included in the same application for stamping under section 18F(1) of the Ordinance as the lease, its duplicate or counterpart chargeable with stamp duty under head 4 in that Schedule

PART 2**EXCEPTIONS**

The instruments specified in Part 1 do not include an instrument—

- (a) that is presented for adjudication under section 13 of the Ordinance;
- (b) that accompanies an application for exemption or relief from stamp duty under Part V of the Ordinance; or
- (c) that accompanies an application for remission or refund of stamp duty under section 52 of the Ordinance.

Mrs. Alice LAU MAK Yee-ming
Collector of Stamp Revenue

5 May 2004

Explanatory Note

This Notice specifies the instruments in respect of which a person may apply to the Collector of Stamp Revenue for stamping without presenting the instruments under section 18F of the Stamp Duty Ordinance (Cap. 117).