

L.N. 92 of 2019

**Stamp Duty (Specification of Instruments) (Amendment)
Notice 2019**

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

1. Commencement

This Notice comes into operation on 16 December 2019.

2. Stamp Duty (Specification of Instruments) Notice amended

The Stamp Duty (Specification of Instruments) Notice (Cap. 117 sub. leg. B) is amended as set out in section 3.

3. Schedule amended (specification of instruments)

The Schedule, Part 1, after item 3—

Add

- “4. Contract note of Hong Kong stock chargeable with stamp duty under head 2(1) or (2) 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 note, its duplicate or counterpart chargeable with stamp duty under head 4 in that Schedule
5. Instrument of transfer chargeable with stamp duty under head 2(3) or (4) 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 instrument, its duplicate or counterpart chargeable with stamp duty under head 4 in that Schedule”.

WONG Kuen-fai
Collector of Stamp Revenue

11 April 2019

Explanatory Note

This Notice amends the Schedule to the Stamp Duty (Specification of Instruments) Notice (Cap. 117 sub. leg. B) to allow applications for stamping of the following 2 kinds of instruments to be made without presenting the instruments—

- (a) contract note of Hong Kong stock and its duplicate or counterpart chargeable with stamp duty under the First Schedule to the Stamp Duty Ordinance (Cap. 117);
- (b) instrument of transfer of Hong Kong stock and its duplicate or counterpart chargeable with stamp duty under that First Schedule.