

HONG KONG SPECIAL ADMINISTRATIVE REGION

ORDINANCE NO. 16 OF 2021



Carrie LAM
Chief Executive
10 June 2021

An Ordinance to amend the Stamp Duty Ordinance to give effect to the proposal in the Budget introduced by the Government for the 2021–2022 financial year to increase the stamp duty on certain instruments in respect of Hong Kong stock.

[1 August 2021]

Enacted by the Legislative Council.

1. Short title and commencement

- (1) This Ordinance may be cited as the Revenue (Stamp Duty) Ordinance 2021.
- (2) This Ordinance comes into operation on 1 August 2021.

2. Stamp Duty Ordinance amended

The Stamp Duty Ordinance (Cap. 117) is amended as set out in section 3.

3. First Schedule amended

- (1) First Schedule, head 2(1), paragraph (A)—

Repeal

“0.1%”

Substitute

“0.13%”.

- (2) First Schedule, head 2(3), paragraph (A)—

Repeal

“0.2%”

Substitute

“0.26%”.