



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

來函請寄「香港郵政總局郵箱 132 號稅務局局長收」
ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.:

SDO/11-10-4-1(3)

The Director of Practitioners Affairs,
The Law Society of Hong Kong,
3/F., Wing On House,
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02 July 2002

Dear Sir/Madam,

Stamp Duty Ordinance (Cap. 117)
Time for Stamping

For a chargeable agreement for sale its payment of stamp duty has been deferred under section 29C(11) of the Stamp Duty Ordinance (Cap.117) ["the Ordinance"], if another agreement for sale is made for a sub-sale of the property by the purchaser, the time for stamping the first agreement will be not later than 7 days after the execution of the sub-sale agreement according to section 29C(11)(a)(iii) of the Ordinance.

I recently encounter a rare case in which the purchaser sub-sold the property shortly after the date of the first agreement for sale with a result that the time for its stamping under section 29C(11)(a)(iii) of the Ordinance is even earlier than the normal time for stamping under head 1(1A) in first schedule of the Ordinance. In this connection, I would like to remind your members that the stamping time for such re-sale case is still 7 days after the making of another sub-sale agreement. In case the time for stamping is not complied with, the agreement for sale concerned is liable to a penalty for late stamping under section 9(1) of the Ordinance.

Yours faithfully,

(HONG Wai-kuen)
for Collector of Stamp Revenue