

**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:-

Rates at Scale 2 or Part 1 of Scale 1

Amount or value of the consideration or value of the property (whichever is the higher)		Rates at Scale 2 or Rates at Scale 1 (Part 1)
Exceeds	Does not exceed	
	\$4,000,000	\$100
\$4,000,000	\$4,323,780	\$100 + 20% of excess over \$4,000,000
\$4,323,780	\$4,500,000	1.5%
\$4,500,000	\$4,935,480	\$67,500 + 10% of excess over \$4,500,000
\$4,935,480	\$6,000,000	2.25%
\$6,000,000	\$6,642,860	\$135,000 + 10% of excess over \$6,000,000
\$6,642,860	\$9,000,000	3.00%
\$9,000,000	\$10,080,000	\$270,000 + 10% of excess over \$9,000,000
\$10,080,000	\$20,000,000	3.75%
\$20,000,000	\$21,739,120	\$750,000 + 10% of excess over \$20,000,000
\$21,739,120	\$100,000,000	4.25%
\$100,000,000	\$109,574,470	\$4,250,000 + 30% of excess over \$100,000,000
\$109,574,470		6.5%

Rates at Scale 3

Amount or value of the consideration or value of the property (whichever is the higher)		Rates at Scale 3
Exceeds	Does not exceed	
	\$4,000,000	\$100
\$4,000,000	\$4,323,780	\$100 + 20% of excess over \$4,000,000
\$4,323,780	\$4,500,000	1.5%
\$4,500,000	\$4,935,480	\$67,500 + 10% of excess over \$4,500,000
\$4,935,480	\$6,000,000	2.25%
\$6,000,000	\$6,642,860	\$135,000 + 10% of excess over \$6,000,000
\$6,642,860	\$9,000,000	3.00%
\$9,000,000	\$10,080,000	\$270,000 + 10% of excess over \$9,000,000
\$10,080,000	\$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 Ad valorem stamp duty ("AVD") is chargeable on agreements for sale and purchase of immovable property. After the agreement has been duly stamped, the related conveyance will be chargeable with a fixed stamp duty of \$100 only.

2b With effect from 26 February 2026, instruments of residential property are chargeable with AVD under Part 1 of Scale 1 or Scale 2, while instruments of non-residential property are chargeable with AVD under Scale 3.

Transfer of Hong Kong stock

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

Nature of Document	Rate (with effect from 17 November 2023)
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