

T. K. Lo & Company CPAs

STAMP DUTY

Conveyance of immovable property

	Original	AVD	BSD	SSD		
	For HK permanent resident with only one residential property	Ad Valorem Stamp Duty for all sort of properties	Buyer's Stamp Duty on residential property except a HK permanent resident	Special Stamp Duty - residential property resold within 36 months		
wef		23-Feb-13	27-Oct-12	27-Oct-12	Min	Max
Value of property						
Below \$2,000,000	\$100	1.50%	15.00%	10.00% (>12m & 36m or less) 15.00% (>6m & 12m or less) 20.00% (6m or less)	\$100	36.50%
\$2,000,001 - \$3,000,000	1.50%	3.00%	15.00%		1.50%	38.00%
\$3,000,001 - \$4,000,000	2.25%	4.50%	15.00%		2.25%	39.50%
\$4,000,001 - \$6,000,000	3.00%	6.00%	15.00%		3.00%	41.00%
\$6,000,001 - \$20,000,000	3.75%	7.50%	15.00%		3.75%	42.50%
Above \$20,000,000	4.25%	8.50%	15.00%		4.25%	43.50%

Note: For reference only, marginal adjustment amounts are not listed out.