

親愛的客戶

事項：上調股票交易印花稅

政府 2021 年 3 月 5 日於憲報刊登《2021 年收入 (印花稅) 條例草案》(「條例草案」)，其二讀及三讀於 2021 年 6 月 2 日獲立法會通過，確定「條例草案」將由 **2021 年 8 月 1 日起** 生效。根據該條例草案，連同其他修訂，售賣或購買香港證券 (但非證券經銷業務) 的成交單據其應繳印花稅稅率將由成交金額的 0.1% **上調至 0.13%** (「上調印花稅」)。

如有任何疑問，歡迎隨時與客戶服務專員聯絡。

滙業證券有限公司 謹啟

2021 年 7 月 15 日

15th July, 2021

Dear Customer,

Subject: Increase of Stamp Duty on Stock Transactions

The Government published in The Gazette the “Revenue (Stamp Duty) Bill 2021“ (the “Bill”) on 5 March 2021, and on 2 June 2021 second and third readings have been passed by the Legislative Council, confirming that the Bill, will come into **effect on 1 August 2021**. Under the Bill, along with other amendments, the rate of Stamp Duty payable on contract notes for the sale or purchase of Hong Kong stocks (not being jobbing business) will be **increased** from 0.1% **to 0.13%**, as a percentage of transaction value (“stamp duty increase”).

If you have any enquiries, please contact our Customer Service Specialists.

Yours faithfully
Delta Asia Securities Limited