

**Number of Residential Property Transactions and Total Amount  
of Stamp Duty Payable that were subject to  
Buyer's Stamp Duty, Doubled Ad Valorem Stamp Duty and  
New Residential Stamp Duty**

**(i) Buyer's Stamp Duty**

<b>Year</b>	<b>First-hand Residential Properties</b>		<b>Second-hand Residential Properties</b>	
	<b>Number of Transactions</b>	<b>Tax payable (\$M)</b>	<b>Number of Transactions</b>	<b>Tax payable (\$M)</b>
2017	1 234	3,980.6	2 589	4,727.1
2018	773	3,482.3	2 756	6,103.6
2019 (up to October 15)	427	1,572.8	1 281	2,962.5
October 16, 2019 to November 30, 2019	78	301.8	251	426
<b>Total</b>	<b>2 512</b>	<b>9,337.5</b>	<b>6 877</b>	<b>14,219.2</b>

**(ii) Doubled Ad Valorem Stamp Duty / New Residential Stamp Duty  
(Note)**

<b>Year</b>	<b>First-hand Residential Properties</b>		<b>Second-hand Residential Properties</b>	
	<b>Number of Transactions</b>	<b>Tax payable (\$M)</b>	<b>Number of Transactions</b>	<b>Tax payable (\$M)</b>
2017	3 333	4,443.2	4 763	3,782.3
2018	2 383	7,273.7	4 769	8,326
2019 (up to October 15)	1 482	3,769.3	2 335	4,411.6
October 16, 2019 to November 30, 2019	182	465.7	362	572.2
<b>Total</b>	<b>7 380</b>	<b>15,951.9</b>	<b>12 229</b>	<b>17,092.1</b>

Note: Under the Stamp Duty (Amendment) Ordinance 2018 (2018 Amendment Ordinance), Scale 1 rates are divided into Part 1 (a flat rate of 15%) (i.e. New Residential Stamp Duty) and Part 2 (commonly known as Doubled Stamp Duty) with effect from November 5, 2016. Unless

otherwise specified in the Stamp Duty Ordinance, New Residential Stamp Duty rate is applicable to instruments of residential property transaction and Doubled Stamp Duty rates apply to instruments of non-residential property transaction. Instruments of residential property transaction executed between November 5, 2016 and January 18, 2018 (Transitional Period) and presented for stamping during this period were stamped at the then prevailing rates as stipulated in the law. After the enactment of the 2018 Amendment Ordinance, the Stamp Office started to collect the additional stamp duty for instruments executed during the Transitional Period and subject to New Residential Stamp Duty rate from January 19, 2018.