



地產代理監管局  
ESTATE AGENTS AUTHORITY

Dear Licensees,

**Re: Adjustments to stamp duty announced in the 2026-27 Budget**

The Estate Agents Authority (“EAA”) would like to draw all licensees’ attention that the Financial Secretary announced in his 2026-27 Budget Speech that the ad valorem stamp duty (“AVD”) rate on residential property transactions with property value over \$100 million will be increased with effect from 26 February 2026. For the proposed new AVD rates, please click [here](#) to refer to the letter from the Inland Revenue Department to the EAA.

The Government will introduce the Stamp Duty (Amendment) Bill 2026 into the Legislative Council to take forward the proposed adjustment. For details, please visit the website of Inland Revenue Department at [www.ird.gov.hk/eng/faq/index.htm](http://www.ird.gov.hk/eng/faq/index.htm)

In light of the above, the EAA reminds licensees that they must not provide inaccurate or misleading information when they explain the stamp duty arrangement to their clients. Licensees should also advise their clients to seek legal advice on their liability for payment of stamp duty, if necessary, before proceeding with the execution of the provisional agreement for sale and purchase.

Estate Agents Authority

18 March 2026