

**香港聯合交易所有限公司**

(香港交易及結算有限公司全資附屬公司)

**The Stock Exchange of Hong Kong Limited**

(A wholly-owned subsidiary of Hong Kong Exchanges and Clearing Limited)

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**通告 CIRCULAR**

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事項 交易所規則及印花稅集體收集制度運作程序之修訂  
Subject: Amendments to the Rules of the Exchange and the Operation Procedures for Stamp Duty Collection

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Holders of Stock Exchange Trading Rights and Exchange Participants are requested to note that the Securities and Futures Commission has approved amendments to the Rules of the Exchange and the Operation Procedures for Stamp Duty Collection to (i) facilitate the automation of stamp duty reporting and payment by Exchange Participants; and (ii) include the publication or posting of notices, directions and other information on the HKEx website as a means of communication between the Stock Exchange and its participants.

The amendments, as set out in Appendices 1 and 2, will come into effect on 20 September 2010.

The marked-up version of the amendments can be downloaded from the "Rule Update - Rules of the Exchange" section of the HKEx website.

Christine Wong  
Chief Counsel & Head  
Legal Services Department

請各位聯交所交易權持有人及交易所參與者注意，證券及期貨事務監察委員會已批准交易所規則及印花稅集體收集制度運作程序，有關(i)印花稅申報及付款自動化；及(ii)香港聯合交易所與其參與者透過香港交易所網站之刊物、佈告、指南及其他資訊傳達通訊之修訂。

載於附件一及二之修訂由 2010年9月20日 起生效。

有關規則的標明修訂本可在香港交易所網站之"規則修訂 - 交易所規則"中下載。

法律服務部  
首席法律顧問及主管  
黃凱明 謹啓

**香港交易及結算有限公司**  
**Hong Kong Exchanges and Clearing Limited**

**Rules of the Exchange**

**CHAPTER 1**

**INTERPRETATION**

101. In these Rules, unless the context otherwise requires:-

- “ECP” means the electronic communication platform built on the existing infrastructure of HKEx website to facilitate communications between Exchange Participants and/or holders of Stock Exchange Trading Rights (as the case may be) and the Exchange;
- “HKEx website” means the official website of HKEx at <http://www.hkex.com.hk> or at such other website address specified by HKEx from time to time;

**Notice**

110. Unless otherwise provided in these Rules, all notices, requests, demands or other communications from the Exchange to holders of Stock Exchange Trading Rights and Exchange Participants may be given orally or in writing, in person or by post, by electronic or wire transmission, by telephone or facsimile, by posting on the HKEx website, or by any means of computer data transmission including, but in no way limited to, broadcast messages via HKATS or DCASS or e-mail or ECP.
111. Any communication disseminated via DCASS or HKATS or e-mail or ECP or posted on the HKEx website will constitute written notice for the purpose of these Rules.

**CHAPTER 2**

**ADMINISTRATION**

204. (7) to give and issue directions by means of circulars to holders of Stock Exchange Trading Rights and Exchange Participants from time to time for the purpose of enforcing or implementing these Rules;

**CHAPTER 8**

**PAYMENT OF FEES AND CHARGES**

804. The amount of any fees and charges imposed by the Board pursuant to these Rules may from time to time be revised by the Board as it shall in its absolute discretion think fit and the Board shall notify such revised fees and charges to Exchange Participants by means of circulars.

## **CHAPTER 9**

### **EXCHANGE PARTICIPANTS' COMPENSATION**

#### **(FIDELITY FUND AND GUARANTEE SCHEME)**

- 910A. Upon any Exchange Participant ceasing to carry on the business of dealing in securities or ceasing to be an Exchange Participant, the Compensation Committee shall post a notice in the Trading Hall or such other convenient location at the Exchange and issue a circular to Exchange Participants advising Exchange Participants of the fact and inviting Exchange Participants to lodge claims they may have against such Exchange Participant within a period of time not less than 10 trading days from the date of the notice. The Compensation Committee shall have an absolute discretion to refuse to entertain any claim lodged beyond this 10 trading day period.

## **CHAPTER 13**

### **STAMP DUTY COLLECTION**

1301. An Exchange Participant shall pay to the Exchange in the manner and in accordance with the Operation Procedures for Stamp Duty Collection ("Operation Procedures") as prescribed by the Exchange from time to time the stamp duty chargeable under the Stamp Duty Ordinance on each and every contract note issued in respect of all transactions recognized by the Exchange under Rule 544, save and except:

- (a) Market Maker jobbing transactions; and
- (b) applicable market making transactions of Securities Market Makers subject to stamp duty remission or refund under Section 52 of the Stamp Duty Ordinance,

for which any applicable stamp duty shall be paid directly to the Collector of Stamp Revenue or in such other way as prescribed in the Stamp Duty Ordinance from time to time.

交易所規則

第一章

釋義

101. 在本規則中，除文意另有所指外：—

「e 通訊」 指 在香港交易所網站基礎上建設的電子通訊平台，以便利交易所參與者及／或聯交所交易權持有人(視乎情況而定)與本交易所之間的溝通；

「香港交易所 指 香港交易所設於 <http://www.hkex.com.hk>或其他香港交易所不時指定網址的官方網站;

通告

110. 除本規則另有規定外，由本交易所向聯交所交易權持有人及交易所參與者發出的所有通知、請求、要求或其他通訊，可以口頭或書面，以專人遞送或郵遞寄發，透過電子或有線傳輸，透過電話或圖文傳真，透過香港交易所網站發佈或透過任何電腦數據傳送方式（包括但不限於透過HKATS電子交易系統或衍生產品結算系統的廣播訊息或電子郵件或e通訊）發出。

111. 就符合本規則而言，透過衍生產品結算系統或HKATS電子交易系統或電子郵件或e通訊或香港交易所網站發佈的通訊將構成書面通知。

第二章

行政

204. (7) 為執行或實施章程及本規則，不時以通告方式向聯交所交易權持有人及交易所參與者發出指示；

第八章

繳付費用

804. 董事會按照本規則所徵收的任何費用的數額，可不時由董事會全權酌情決定在其認為適當的情況下加以調整，而董事會應以通告方式將調整後的收費通知交易所參與者。

## 第九章

### 交易所參與者的賠償

#### (互保基金及擔保計劃)

- 910A. 當任何交易所參與者停止經營證券買賣業務或不再為交易所參與者時，賠償委員會應在交易大堂或本交易所的其他合適的地點張貼通告及發出通告給交易所參與者，聲明此事實，並提請交易所參與者在一段由通告日期起不少於十個交易日的期間內提呈對有關交易所參與者提出的索償通知。賠償委員會有絕對的酌情決定權拒絕受理這十個交易日期限後提呈的任何索償要求。

## 第十三章

### 徵收印花稅

1301. 交易所參與者所進行的全部交易，凡是本交易所根據規則第544條予以認可者，所發出的每一張成交單均須按《印花稅條例》的規定繳交應課印花稅予本交易所，繳款方法得按照本交易所不時規定的徵收印花稅運作程序，除有關：

(a) 莊家經銷交易；及

(b) 按《印花稅條例》第52條獲減免或發還印花稅的證券莊家之適用莊家交易

之任何適當的印花稅應直接繳交予印花稅署署長或依照印花稅條例不時規定的其他方式繳交外。

**Updated: September 2010**

## **OPERATION PROCEDURES FOR STAMP DUTY COLLECTION**

This Operation Procedures shall be read in conjunction with and shall form part of the Rules of the Exchange. Unless otherwise indicated, the terms used herein shall have the same meaning as contained in the Rules of the Exchange. In the event of inconsistencies between this Operation Procedures and the Rules of the Exchange, the Rules of the Exchange shall prevail.

### **1. PURPOSE**

The purpose of this document is to prescribe the procedures for stamp duty collection that an Exchange Participant shall follow pursuant to Chapter 13 of the Rules of the Exchange.

### **2. GENERAL**

- 2.1 Stamp duty shall be payable to the Exchange on each and every contract note issued in respect of all transactions recognized by the Exchange on a Trading Day (T day) basis unless the transaction is:
  - (a) a Market Maker jobbing transaction; or
  - (b) an applicable market making transaction of a Securities Market Maker (“SMM Market Making transaction”) which is subject to stamp duty remission or refund under Section 52 of the Stamp Duty Ordinance
 as specified under Rule 1301.
- 2.2 The stamp duty shall be at a rate, subject to adjustments from time to time, as prescribed under Head 2 (1) of the First Schedule of the Stamp Duty Ordinance. The stamp duty amount shall be rounded to the nearest \$1.00.
- 2.3 An Exchange Participant shall state in every contract note to clients the amount of the stamp duty payable to the Government of the Hong Kong Special Administrative Region through the Exchange as a separate item.
- 2.4 Prior to 11:00 a.m. on the second trading day following T day (T+2 day), an Exchange Participant shall submit to the Exchange a completed return (Form SD-1) of the stamp duty payable in respect of transactions carried out as principal or agent during T day through the ECP or in any other manner as prescribed by the Exchange from time to time. The Form SD-1 submitted to the Exchange shall be in the format as notified to the Exchange Participants by the Exchange from time to time.
- 2.5 Unless otherwise determined by the Exchange, the amount of stamp duty payable for T day as reported in the Form SD-1 referred to under Clause 2.4 shall be directly debited on T+2 day by means of electronic payment instructions from the bank account designated by the Exchange Participant for stamp duty payment. An Exchange Participant shall furnish to the Exchange details of such designated bank account and ensure that sufficient funds are available in the bank account for stamp duty payment. An Exchange Participant shall not close or change its designated bank account for stamp duty payment without prior approval from the Exchange.
- 2.6 An Exchange Participant shall also submit to the Exchange a completed and signed monthly stamp duty summary (Form SD-2) for the month, in duplicate, in person or by post, or in such other form or manner as prescribed by the Exchange from time to time, within 5 days from the beginning of the following month.

- 2.7 If an Exchange Participant suspends or ceases its business of dealing in securities, it shall submit to the Exchange a completed and signed Form SD-2 for the month of suspension or cessation in person or by post, or in such other form or manner as prescribed by the Exchange from time to time, within 3 days following suspension or cessation of business.

3. IDENTIFICATION OF MARKET MAKER JOBBING TRANSACTIONS AND SMM MARKET MAKING TRANSACTIONS

- 3.1 Prior to 10:15 a.m. on the next trading day following T day (T+1 day), a completed Form SD-4 to report Market Maker jobbing transactions of the T day shall be submitted by a Market Maker and a completed Form SD-5 to report SMM Market Making transactions of the T day by a Securities Market Maker. The forms shall be in the format as notified to the Market Makers or the Securities Market Makers by the Exchange from time to time and submitted to the Exchange through the ECP or in any other manner as prescribed by the Exchange from time to time.
- 3.2 Where the specified forms are not received by the Exchange under Clause 3.1, a Market Maker who executes a Market Maker jobbing transaction, or a Securities Market Maker who executes an SMM Market Making transaction, shall pay to the Exchange stamp duty at the rate stipulated in Clause 2.2 on the transaction and shall be responsible to contact Inland Revenue Department (IRD) directly to obtain a refund or otherwise.
- 3.3 Without prejudice to Clause 3.1, (i) a Market Maker shall not identify a transaction as a Market Maker jobbing transaction if the transaction concerned does not meet the criteria or directives prescribed by the Collector of Stamp Revenue in accordance with the Stamp Duty (Jobbing Business) (Options Market Makers) Regulation and agreed to by the Exchange from time to time; and (ii) a Securities Market Maker shall not identify a transaction as an SMM Market Making transaction if the transaction concerned does not meet the criteria or directives prescribed in the relevant stamp duty remission or refund order pursuant to Section 52 of the Stamp Duty Ordinance.
- 3.4 The Exchange may, without prior notice to the Market Maker or the Securities Market Maker concerned, notify the Collector of Stamp Revenue immediately whenever it has reasonable grounds to believe that a transaction not satisfying the criteria or directives prescribed in the relevant Regulation and order as referred to in Clause 3.3 has been identified by a Market Maker as a Market Maker jobbing transaction or by a Securities Market Maker as an SMM Market Making transaction.

4. UNDERPAYMENT OF STAMP DUTY FOR T DAY TRANSACTIONS

- 4.1 An Exchange Participant shall be responsible to account for any underpayment of stamp duty for T day transactions as recorded by the Exchange.
- 4.2 An Exchange Participant shall indicate in the Form SD-1 submitted to the Exchange the nature of the underpayment and provide the Original Allowance Ticket from IRD (if applicable). An Exchange Participant shall also furnish direct to IRD details of the underlying transactions accounting for the underpayment upon a written request from IRD. If the Exchange Participant's written explanations in respect of the underpayment are not acceptable to IRD, the Exchange Participant shall, upon demand from IRD, pay the additional duty to IRD to make up the payment shortfall within 7 days from the date of demand.

- 4.3 Without prejudice to the aforementioned, upon oral or written notification by the Exchange, an Exchange Participant shall pay the underpayment of stamp duty for T day transactions into the Exchange's designated bank account and submit by fax or in such other manner as prescribed by the Exchange from time to time (i) a revised Form SD-1 to replace any incomplete or invalid Form SD-1 and (ii) the proof of payment prior to 4:00 p.m. on the day of notification.

5. TRADE AMENDMENT FOR T DAY TRANSACTIONS

- 5.1 An Exchange Participant shall be responsible to apply for approval for trade amendment for T day transactions to the Exchange no later than 10:15 a.m. on T+1 day. No late application will be entertained.
- 5.2 An Exchange Participant shall be responsible to adjust the amount of stamp duty payable for T day in respect of any trade amendment. Prior to making any adjustment, the relevant trade amendment must be approved by the Exchange for that day.

6. OVERSEAS TRANSACTIONS

- 6.1 An Exchange Participant shall be responsible to report all overseas transactions concluded by it either as a principal or an agent to the Exchange by entering details of the transactions into the Exchange's trading system.
- 6.2 For the purpose of stamp duty payment, the reporting date shall be deemed as the T day for the reported overseas transactions.
- 6.3 Overseas transactions as reported under Clause 6.2 shall be subject to the same stamp duty collection procedures as specified under Section 2 of this Operation Procedures.

7. TRANSACTIONS NOT RECORDED IN THE SYSTEM BEFORE MARKET CLOSE

- 7.1 Any transactions not recorded in the Exchange's trading system before 4:00 p.m. (or 12:30 p.m. when there is no afternoon trading session) shall be reported to the Exchange within the order input period and the pre-order matching period of the Pre-opening Session or the first 15 minutes after the commencement of the Continuous Trading Session on the next trading day, and the Exchange will treat the reporting date as the transaction date.
- 7.2 The stamp duty payment of the transaction shall be based on the value and the date of the contract note.
- 7.3 The stamp duty payable as calculated by the Exchange, based on the date on which the report has been made may be different from the stamp duty payable as calculated by the Exchange Participant based on the date of the contract note. An Exchange Participant shall be responsible to itemize and reconcile the discrepancy (if any) in the Form SD-1.

8. PENALTY ON LATE PAYMENT OF STAMP DUTY

- 8.1 If an Exchange Participant fails to pay the stamp duty to the Exchange on T+2 day under Clause 2.5, a surcharge of 2% on the defaulted amount shall be imposed. An Exchange Participant shall settle the surcharge within 7 trading days upon demand from the Exchange.



- 8.2 If the defaulted amount remains unpaid at the end of T+3 day, from T+4 day on each and every trading day the defaulted amount remains outstanding, the Exchange Participant shall be subject to a daily penalty equivalent to 10% of stamp duty on T day transactions or \$200, whichever is higher. An Exchange Participant shall settle the penalty within 7 trading days upon demand from the Exchange.

9. NON-PAYMENT OF STAMP DUTY ON T+6 DAY

- 9.1 If the stamp duty on T day transactions remains unpaid at the end of T+6 day, the Exchange Participant may be suspended from trading and subject to any other disciplinary action as the Board may think fit.
- 9.2 Without prejudice to the disciplinary and other powers of the Board and the Chief Executive under the Rules of the Exchange and the Exchange's right to impose surcharge and penalty as specified in Section 8 of this Operation Procedures, the Exchange, or an external auditor appointed by the Exchange, shall have the power to carry out an investigation on the financial position of an Exchange Participant whose stamp duty payment for T day transactions remains outstanding by T+7 day. Costs incurred on any such investigations shall be borne by the Exchange Participant.
- 9.3 Notwithstanding any action which the Board may take against the Exchange Participant in default, the Board may also take legal action to recover the outstanding amount of stamp duty and penalties.

10. DEPOSITS FOR STAMP DUTY COLLECTION

- 10.1 A deposit shall be payable by an Exchange Participant to the Exchange as prescribed in Rule 1302.
- 10.2 The amount of deposit payable by an Exchange Participant shall be in proportion to its accumulated stamp duty payment for 3 days based on its average daily turnover over a 6-month period.
- 10.3 An Exchange Participant shall, upon demand from the Exchange, pay a specified amount of deposit to the Exchange within 7 trading days from the date of demand in the form and manner as prescribed by the Exchange from time to time. The amount of deposit is as follows:

Class	Stamp Duty Payment for a 3-day Period (\$)	Amount of Deposit (\$)
A	0 - 15,000	5,000
B	15,001 - 60,000	30,000
C	60,001 - 120,000	75,000
D	120,001 - 200,000	150,000
E	200,001 - 500,000	250,000
F	500,001 and above	500,000

- 10.4 Unless otherwise notified by the Exchange, an Exchange Participant's deposit shall be subject to a half-yearly review.
- 10.5 The amount of deposit so collected pursuant to Clause 10.2 shall earn interest at savings rate and such interest shall be payable to Exchange Participants on a half-yearly basis.
- 10.6 Notwithstanding the aforementioned, an Exchange Participant shall maintain the specified amount of deposit in accordance with Rules 1302 and 1303 at all times with the Exchange.
- 10.7 For the purpose of Clause 10.6, an Exchange Participant shall pay to the Exchange any shortfall in the deposit within 3 trading days from the date of demand from the Exchange in the form and manner as prescribed by the Exchange from time to time.

11. FORMS AND INFORMATION

The Exchange has the right to copy, print, release and disseminate the forms and information received by the Exchange pursuant to this Operation Procedures for the purposes of or otherwise in connection with this Operation Procedures.

更新日期：2010 年 9 月

## 印花稅集體收集制度運作程序

本運作程序須與交易所規則共同閱讀及為交易所規則的一部份。除非另予標示，否則在本運作程序使用的詞語，其含義將與交易所規則所界定的詞語相同。倘本運作程序與交易所規則有歧異之處，則以交易所規則為準。

重要提示：中英文本如有歧異，概以英文本為準。

### 1. 目的

本文件的目的是根據交易所規則第十三章，規定交易所參與者須遵從的繳付印花稅之程序。

### 2. 總則

2.1 交易所參與者須根據規則第 1301 條所定，按交易日發出的每一張成交單之交易所認可交易向交易所繳交印花稅，除非交易為：

(a) 莊家經銷交易；或

(b) 根據印花稅條例第 52 條所定之獲減免或發還印花稅的

證券莊家之適用莊家交易（證券莊家交易）。

2.2 印花稅率應根據印花稅條例附表 1 第 2（1）類所規定（可能不時調整）。稅款需調高至最接近一元的整數。

2.3 交易所參與者須於每張成交單上，清楚並分開列明透過交易所向香港特別行政區政府應繳的印花稅額。

2.4 交易所參與者須於交易日之後的第二個交易日（即交易+2 日）上午十一時前，向交易所透過 e 通訊或交易所不時指定的其他方式遞交已填妥的有關其在交易日以本人或作為代理人進行買賣而應繳印花稅的申報表（表格 SD-1）。遞交予交易所之表格 SD-1 的格式必須跟交易所不時通知交易所參與者的一致。

2.5 除非交易所另外決定，如 2.4 項所述的表格 SD-1 所申報的交易日之印花稅將會從交易所參與者指定的支付印花稅款項之銀行戶口以電子付款指示扣除。交易所參與者須向交易所提供有關指定銀行戶口的資料，並確保戶口裏有足夠資金支付印花稅款項。交易所參與者未得交易所同意前不能關閉或更改支付印花稅款項之指定銀行戶口。

2.6 此外，交易所參與者亦須於每個月的首五天內，派員、郵遞或以其他交易所不時指定的方式呈交已填妥及簽署關於上月的印花稅月報表（表格 SD-2）一式兩份予交易所。

2.7 若交易所參與者暫停或停止其證券買賣業務，亦須於暫停或停止營業後的三天內，派員、郵遞或以其他交易所不時指定的方式呈交已填妥及簽署的表格 SD-2 予交易所。

### 3. 莊家經銷交易及證券莊家交易之確認

- 3.1 在交易日的下一個交易日（交易+1 日）上午十時十五分前，莊家須就莊家經銷交易向交易所遞交填妥的表格 SD-4，或證券莊家須就證券莊家交易向交易所遞交填妥的表格 SD-5。其表格必須符合交易所不時規定的格式及經 e 通訊或以交易所不時規定的方式向交易所呈報。
- 3.2 倘交易所未能收到 3.1 項所述的表格，完成莊家經銷交易的莊家，或完成證券莊家交易的證券莊家，須就該等交易向交易所繳交以 2.2 項規定的印花稅率計算的交易印花稅，及須直接聯絡稅務局以退還有關款項或其他事項。
- 3.3 在不損害 3.1 項的規定下，(i) 如有關交易未能符合印花稅（證券經銷業務）（期權莊家）規例中印花稅署署長所規定的資格或指令及不時獲交易所同意者，莊家不應確認某項交易為莊家經銷交易；(ii) 如有關交易未能符合根據印花稅條例第 52 條發出之減免或發還印花稅命令中規定的資格或指令，證券莊家不應確認某項交易為證券莊家交易。
- 3.4 當交易所所有充分理由，相信莊家或證券莊家將未能符合由 3.3 項指定的規例或命令所規定的資格或指令確認為莊家經銷交易或證券莊家交易時，交易所可以在毋須事前知會有關莊家或證券莊家的情況下，即時通知印花稅署署長。

### 4. 交易日成交的印花稅繳付不足

- 4.1 交易所參與者在繳付某交易日的印花稅款時，有責任解釋任何繳付比交易所紀錄不足的情況。
- 4.2 交易所參與者於填報表格 SD-1 時若繳付不足須作解釋及遞交印花退換券原本（如適用）。交易所參與者如接到稅務局的書面要求，亦須直接向該局提交有關交易的詳細資料，並解釋繳付不足的原因。若其有關繳款不足的書面解釋不獲稅務局接納時，交易所參與者須按該局要求，在正式通知日起的七天內，繳付額外稅款以補不足。
- 4.3 在不損害上述規定下，如交易所參與者接獲交易所口頭或書面的通知，則須於通知當日下午四時前，將交易日成交的印花稅繳付不足額存入交易所之指定銀行戶口，並以傳真或以交易所不時指定的其他方式將(i)一份更新的表格 SD-1 取代任何舊有不完整或無效的表格 SD-1，及(ii)存款證明，呈交予交易所。

### 5. 在交易日成交的交易修正

- 5.1 若交易所參與者需要申請修正某交易日的成交，則須於不遲於交易+1 日上午十時十五分前向交易所提出申請。逾期提出的申請將不會受理。
- 5.2 在修正某交易日的任何錯誤成交時，交易所參與者須同時調整該交易日應繳的印花稅額。交易所參與者在作出調整前，須預先得到交易所批准有關交易日的成交修正。

6. 海外交易

- 6.1 無論交易所參與者以本人或作為代理人所達成的所有海外成交，必須負責把該等交易資料輸入交易所之交易系統內作為向交易所申報。
- 6.2 為繳付印花稅起見，申報的日期將被視為所呈報之海外交易的交易日。
- 6.3 有關 6.2 項呈報的海外交易，將根據本運作程序第二部份所訂的總則，以同樣程序處理。

7. 未能在收市前記錄於系統的成交

- 7.1 任何未能於下午四時正（如無午市則於上午十二時三十分）前記錄在交易所之系統中的交易，需於下一個交易日開市前時段的輸入買賣盤時段及對盤前時段或持續交易時段開始後的首十五分鐘內向交易所申報，而交易所會將申報日視作該交易的交易日。
- 7.2 應繳印花稅的金額須根據成交單上的數值及日期計算。
- 7.3 交易所根據申報日計算應繳印花稅的金額可能與交易所參與者根據成交單日期計算的金額有所不同。交易所參與者必須負責把任何差額在表格 SD-1 分項說明及作出解釋。

8. 逾期繳付印花稅之罰金

- 8.1 交易所參與者如未能根據 2.5 項所定，於交易+2 日向交易所繳交印花稅，將會被另外徵收拖欠款額百分之二的附加費。交易所參與者須在交易所發出正式通知之日起的七個交易日內，結清該項附加費。
- 8.2 若拖欠款額在交易+3 日完結前仍未繳付，則將由交易+4 日起至仍未清付之日期每個交易日計算，以相等於該交易日應繳印花稅的百份之十、或 200 元作為罰金，以較高者為準，直至拖欠款項結清為止。交易所參與者須在交易所發出正式通知之日起的七個交易日內結清該筆罰金。

9. 在交易+6 日仍未繳付之印花稅

- 9.1 若在交易+6 日完結前，有關交易日成交的印花稅款仍未繳清，交易所參與者則可能遭受停牌處分，或董事會認為適當的其他紀律處分。
- 9.2 在不損害交易所規則賦予董事會及行政總裁行使其紀律懲戒或其他權利，以及無損於根據本運作程序第八部份所規定，有關徵收附加費及罰金之權利的情況下，如交易所參與者直至交易+7 日仍拖欠交易日成交的印花稅款時，交易所或交易所委任的外界核數師將有權調查該交易所參與者的財政狀況。因進行此項調查而引起的費用，將由該交易所參與者承擔。
- 9.3 董事會對拖欠稅款的交易所參與者除可採取紀律處分外，更可採取法律行動，取回拖欠的印花稅款及有關罰金。

## 10. 印花稅集體收集制度之按金

- 10.1 交易所參與者須根據規則第 1302 條所規定，向交易所繳付按金。
- 10.2 交易所參與者按金之款額，將與交易所參與者按六個月期內，每日平均成交額計算之累積三天的印花稅成正比。
- 10.3 在接獲交易所的指令後，交易所參與者須於通知日起的七個交易日內，向交易所以其不時指定的形式及方法繳付所定的按金。按金金額分類如下：

類別	累積三天 的印花稅款 (\$)	按金金額 (\$)
甲	0 至 15,000	5,000
乙	15,001 至 60,000	30,000
丙	60,001 至 120,000	75,000
丁	120,001 至 200,000	150,000
戊	200,001 至 500,000	250,000
己	500,001 及 以上	500,000

- 10.4 除非交易所另有通知，否則交易所參與者之按金會每半年作出檢討。
- 10.5 根據 10.2 項所定而收集得之按金，將可按儲蓄利率取得利息，並每半年分發予交易所參與者。
- 10.6 除上述規定外，交易所參與者無論何時須根據交易所規則第 1302 及 1303 條，維持繳付規定的按金金額。
- 10.7 就對於 10.6 項而言，交易所參與者須於交易所發出指令當日起的三個交易日內，向交易所以其不時指定的形式及方法填補其繳付按金不足的款額。

## 11. 表格及資料

交易所有權根據本運作程序為此或其他與此有關的原因複印、印刷、發放及傳佈收到的表格及資料。