

## **File Format and Technical Specification of the Form SD-1 for Electronic Submission via the Electronic Communication Platform (ECP)**

**Description:** This is the data file specification of the Form SD-1 to be uploaded electronically by Exchange Participants (EPs) to the Exchange through the ECP. The format of the data file must strictly follow the specification.

**File name:** SD1\_XXXXX\_YYYYMMDD.CSV where:  
XXXXX is the Firm ID of the EP<sup>1</sup>  
YYYYMMDD is the Trading Date in the format of YYYYMMDD for the Stamp Duty Payable

**File format:** Comma separated valued file (CSV) with fixed number of records.

### **Detailed format of the data file:**

#### At the File Level

- It must contain 79 rows and 7 fields per row.
- The version number of the file must be the same as the one defined by HKEx. The current version is “20090901A” and the value must be found in Row 76, column D.

#### At the Row Level

- Each row must consist of 7 fields (each with a pair of double quotes followed by a comma) and end with a return character. As an example, if the actual contract note stamp duty payable by the EP is 0, then row 17 must be:  
"A1 Actual contract note stamp duty paid", "", "", "0", "", "", "E",

#### At the Field Level

- All fields except for those highlighted in yellow in Tables 1 and 2 must follow the data content and format defined in Table 1 for the Form SD-1 in English or Table 2 for the Form SD-1 in Chinese.
- For the fields highlighted in yellow in Tables 1 and 2 / in Table 3:
  - They must follow the format and length defined in Table 3.
  - All except for the Reason fields (Fields 28A, 38A, 41A, 53A, 56A, 67A and 70A) are mandatory and must not be blank.
  - All Reason fields are optional (ie can be blank). They must be completed in English if required.
  - All numeric fields should default to ‘0’ if no entry is required (i.e. it cannot be empty).
  - 1000 separators (i.e. “,”) are not allowed for numeric fields.
  - All numeric fields except for Field 19D must be in absolute value. For example for Field 35D, if the value is less \$100, the field value must be “100” but not “-100”.

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<sup>1</sup> As an example, if the EP Firm ID of the EP is 0001, then XXXXX should be 00001.

**Table 1: Layout of the SD1 File (English Version)**

Row\Col	A	B	C	D	E	F	G
1							
2	STAMP DUTY - DAILY RETURN (FORM SD-1)						
3	(Please complete this Return in English)						
4	File no.						
5	Exchange Participant Firm ID						a
6	Exchange Participant Firm Name						b
7	Contact Person						c
8	Contact Phone No						d
9	Stamp Duty Payable for Trading Date of (yyyymmdd)						e
10							
11	Points to note						
12	1. The amount of stamp duty payable shall be adjusted in respect of any approved trade amendments						
13	and stocks exempted from stamp duty must be excluded from the reporting.						
14	2. The current stamp duty rate is 0.1%, rounded to the nearest dollar.						
15							
16	Part A : Stamp Duty Payment Particulars			HK\$			
17	A1 Actual contract note stamp duty paid						f
18	A2 Total sales and purchases x stamp duty rate (excluding exempt stocks)						g
19	A3 Variance (A1 - A2)						h
20							
21	Part B : Breakdown of Negative Variance Only						
22	(Please fill in the correct amount against the appropriate reason)			HK\$			
23	B1 Direct stamping at IRD						i
24	B2 Set off against credit refunded by IRD (Please provide original Allowance Ticket from IRD)						j
25	B3 Late trade amendments						k
26	B4 Others (e.g. exchange rate differences)						l
27	Reason(s) (maximum 100 characters):						
28							m
29	B5 Net total (equal or more than Variance in Part A) (B1 + B2 + B3 + B4)						n
30							
31	Part C : For Non Options/Securities Market Maker Transactions						
32	(To be filled in by Exchange Participant if appropriate)			HK\$			
33	C1 Total sales and purchases of T day x stamp duty rate (as Part A item A2)				*		o
34	C2 Add: Total sales and purchases of T-1 day input into Exchange System on T day x stamp duty rate				*		p
35	C3 Less: Total sales and purchases of T day input into Exchange System on T+1 day x stamp duty rate				*		q
36	C4 Add: Others (please specify the reason(s))				*		r
37	Reason(s) (maximum 100 characters):						
38							s
39	C5 Less: Others (please specify the reason(s))				*		t
40	Reason(s) (maximum 100 characters):						
41							u
42	C6 Adjusted total sales and purchases of T day x stamp duty rate (C1 + C2 - C3 + C4 - C5)						v
43	* excluding Options Market Maker Exercised Trades and Hedge Trades (Options Market Maker						
44	Jobbing Business Transactions) and Securities Market Maker Transactions						

Row\Col	A	B	C	D	E	F	G
45							
46	Part D : For Options Market Maker Jobbing Business Hedge Transactions						
47	(To be filled in by Options Market Maker only)			HK\$			
48	D1 Total sales and purchases of T day (as per Form SD-4) x stamp duty rate				#		w
49	D2 Add: Total sales and purchases of T-1 day input into Exchange System on T day x stamp duty rate				#		x
50	D3 Less: Total sales and purchases of T day input into Exchange System on T+1 day x stamp duty rate				#		y
51	D4 Add: Others (please specify the reason(s))				#		z
52	Reason(s) (maximum 100 characters):						
53							aa
54	D5 Less: Others (please specify the reason(s))				#		ab
55	Reason(s) (maximum 100 characters):						
56							ac
57	D6 Adjusted total sales and purchases of T day x stamp duty rate (D1 + D2 - D3 + D4 - D5)				#		ad
58	# Options Market Maker Jobbing Business Hedge Trades only						
59							
60	Part E : For Securities Market Maker Transactions						
61	(To be filled in by Securities Market Maker only)			HK\$			
62	E1 Total sales and purchases of T day (as per Form SD-5) x stamp duty rate				^		ae
63	E2 Add: Total sales and purchases of T-1 day input into Exchange System on T day x stamp duty rate				^		af
64	E3 Less: Total sales and purchases of T day input into Exchange System on T+1 day x stamp duty rate				^		ag
65	E4 Add: Others (please specify the reason(s))				^		ah
66	Reason(s) (maximum 100 characters):						
67							ai
68	E5 Less: Others (please specify the reason(s))				^		aj
69	Reason(s) (maximum 100 characters):						
70							ak
71	E6 Adjusted total sales and purchases of T day x stamp duty rate (E1 + E2 - E3 + E4 - E5)				^		al
72	^ Securities Market Maker Trades only						
73							
74	Total for Part C, D and E						am
75							
76				(Version:20090901A)			
77							
78	Authorised Signature with Company Chop : _____ Signature Date :						
79	( Company Chop and Signature Are Not Required for Electronic Submission via the ECP)						

Table 2: Layout of the SD1 File (Chinese Version)

Row\Col	A	B	C	D	E	F	G
1							
2	印花稅一日報表(表格 SD-1)						
3	(請用英文填寫本表格)						
4	檔案編號						
5	交易所參與者公司代號						a
6	交易所參與者公司名稱						b
7	聯絡人						c
8	聯絡電話號碼						d
9	有關應繳印花稅之交易日為(年年年 月月日日)						e
10							
11	<u>注意事項</u>						
12	1.應繳的印花稅額須就已獲准修正的任何錯誤成交作出調整						
13	及毋須繳納香港印花稅的證券必須不包括於呈報。						
14	2. 現時的印花稅率為 0.1%，不足一元亦作一元計。						
15							
16	<u>甲部：繳付印花稅資料</u>			港幣(元)			
17	A1 實際繳付之成交單印花稅稅款						f
18	A2 總成交額 X 印花稅率(不包括毋須繳納香港印花稅的證券)						g
19	A3 差額 (A1 - A2)						h
20							
21	<u>乙部：負數差額詳情</u>						
22	(請根據合適理由填寫正確之金額)			港幣(元)			
23	B1 直接在稅務局辦理印花手續						i
24	B2 抵銷稅務局退還款額(請提供由稅務局發出之印花退換券正本)						j
25	B3 遲誤交易修正						k
26	B4 其他(例如：匯率差價)						l
27	理由(限於 100 字內)：						
28							m
29	B5 淨額(相等於或多於甲部之差額)(B1 + B2 + B3 + B4)						n
30							
31	<u>丙部：有關非股票期權/證券莊家業務交易</u>						
32	(由交易所參與者填寫，如適用)			港幣(元)			
33	C1 T 交易日總成交額 X 印花稅率(如甲部第 A2 項)				*		o
34	C2 加：在 T 交易日才輸入交易系統的 T 交易日前一天(T-1 交易日)成交額 X 印花稅率				*		p
35	C3 減：在 T 交易日後一天(T+1 交易日)才輸入交易系統的 T 交易日成交額 X 印花稅率				*		q
36	C4 加：其他(請註明理由)				*		r
37	理由(限於 100 字內)：						
38							s
39	C5 減：其他(請註明理由)				*		t
40	理由(限於 100 字內)：						
41							u
42	C6 修正 T 交易日總成交額 X 印花稅率 (C1 + C2 - C3 + C4 - C5)						v
43	* 不包括股票期權莊家之行使交易及對沖交易(股票期權莊家						
44	證券經銷業務交易)及證券莊家業務交易						

Row\Col	A	B	C	D	E	F	G
45							
46	<u>丁部：有關期權莊家證券經銷業務對沖交易</u>						
47	(只由期權莊家填報)			港幣(元)			
48	D1 T 交易日總成交額(即如同表格 SD-4)X 印花稅率				#		w
49	D2 加：在 T 交易日才輸入交易系統的 T 交易日前一天(T-1 交易日)成交額 X 印花稅率				#		x
50	D3 減：在 T 交易日後一天(T+1 交易日)才輸入交易系統的 T 交易日成交額 X 印花稅率				#		y
51	D4 加：其他 (請註明理由)				#		z
52	理由(限於 100 字內)：						
53							aa
54	D5 減：其他 (請註明理由)				#		ab
55	理由(限於 100 字內)：						
56							ac
57	D6 修正 T 交易日總成交額 X 印花稅率 (D1 + D2 - D3 + D4 - D5)				#		ad
58	# 股票期權莊家證券經銷業務對沖交易						
59							
60	<u>戊部：有關證券莊家業務交易</u>						
61	(只由證券莊家填報)			港幣(元)			
62	E1 T 交易日總成交額(即如同表格 SD-5)X 印花稅率				^		ae
63	E2 加：在 T 交易日才輸入交易系統的 T 交易日前一天(T-1 交易日)成交額 X 印花稅率				^		af
64	E3 減：在 T 交易日後一天(T+1 交易日)才輸入交易系統的 T 交易日成交額 X 印花稅率				^		ag
65	E4 加：其他 (請註明理由)				^		ah
66	理由(限於 100 字內)：						
67							ai
68	E5 減：其他 (請註明理由)				^		aj
69	理由(限於 100 字內)：						
70							ak
71	E6 T 交易日調整後總成交額 X 印花稅率 (E1 + E2 - E3 + E4 - E5)				^		al
72	^ 證券莊家業務交易						
73							
74	總額(丙部+丁部+戊部)						am
75							
76				(版本:20090901A)			
77							
78	授權人簽署連公司印鑑： _____ 簽						
79	署日期：_____ (經電子通訊平台以電子形式遞交不需公司印鑑及簽署)						

**Table 3: Specification of Individual Input Fields**

Row	Column	Field Description	Length <sup>2</sup>	Remarks
4	D	File no.	X(15)	
5	D	Exchange Participant Firm ID	X(5)	Same as the EP Firm ID embedded in the file name of this CSV file
6	D	Exchange Participant Firm Name	X(100)	
7	D	Contact Person	X(30)	
8	D	Contact Phone No	X(15)	
9	D	Stamp Duty Payable for Trading Date of (yyyymmdd)	9(8)	Same as the date embedded in the file name of this CSV file and in YYYYMMDD format.
17	D	A1 Actual contract note stamp duty paid	9(11,2)	This amount will be used to generate electronic payment instruction (EPI) for stamp duty payment. The amount shall be rounded up to the nearest integer.
18	D	A2 Total sales and purchases x stamp duty rate (excluding exempt stocks)	9(11,2)	
19	D	A3 Variance (A1 - A2)	9(11,2)	A1 - A2
23	D	B1 Direct stamping at IRD	9(11,2)	
24	D	B2 Set off against credit refunded by IRD (Please provide original Allowance Ticket from IRD)	9(11,2)	
25	D	B3 Late trade amendments	9(11,2)	
26	D	B4 Others (e.g. exchange rate differences)	9(11,2)	
28	A	Reason(s) (maximum 100 characters):	X(100)	
29	D	B5 Net total (equal or more than Variance in Part A) (B1 + B2 + B3 + B4)	9(12,2)	B1 + B2 + B3 + B4
33	D	C1 Total sales and purchases of T day x stamp duty rate (as Part A item A2)	9(11,2)	
34	D	C2 Add: Total sales and purchases of T-1 day input into Exchange System on T day x stamp duty rate	9(11,2)	
35	D	C3 Less: Total sales and purchases of T day input into Exchange System on T+1 day x stamp duty rate	9(11,2)	
36	D	C4 Add: Others (please specify the reason(s))	9(11,2)	
38	A	Reason(s) (maximum 100 characters):	X(100)	
39	D	C5 Less: Others (please specify the reason(s))	9(11,2)	

<sup>2</sup> Notation for the field length:

- 1) As an example, X(5) means text field with a maximum of 5 alpha-numeric characters
- 2) As an example, 9(11,2) means numeric field with a maximum of 11 number before 2 decimal places.

41	A	Reason(s) (maximum 100 characters):	X(100)	
42	D	C6 Adjusted total sales and purchases of T day x stamp duty rate (C1 + C2 - C3 + C4 - C5)	9(12,2)	C1 + C2 - C3 + C4 - C5
48	D	D1 Total sales and purchases of T day (as per Form SD-4) x stamp duty rate	9(11,2)	
49	D	D2 Add: Total sales and purchases of T-1 day input into Exchange System on T day x stamp duty rate	9(11,2)	
50	D	D3 Less: Total sales and purchases of T day input into Exchange System on T+1 day x stamp duty rate	9(11,2)	
51	D	D4 Add: Others (please specify the reason(s))	9(11,2)	
53	A	Reason(s) (maximum 100 characters):	X(100)	
54	D	D5 Less: Others (please specify the reason(s))	9(11,2)	
56	A	Reason(s) (maximum 100 characters):	X(100)	
57	D	D6 Adjusted total sales and purchases of T day x stamp duty rate (D1 + D2 - D3 + D4 - D5)	9(12,2)	D1 + D2 - D3 + D4 - D5
62	D	E1 Total sales and purchases of T day (as per Form SD-5) x stamp duty rate	9(11,2)	
63	D	E2 Add: Total sales and purchases of T-1 day input into Exchange System on T day x stamp duty rate	9(11,2)	
64	D	E3 Less: Total sales and purchases of T day input into Exchange System on T+1 day x stamp duty rate	9(11,2)	
65	D	E4 Add: Others (please specify the reason(s))	9(11,2)	
67	A	Reason(s) (maximum 100 characters):	X(100)	
68	D	E5 Less: Others (please specify the reason(s))	9(11,2)	
70	A	Reason(s) (maximum 100 characters):	X(100)	
71	D	E6 Adjusted total sales and purchases of T day x stamp duty rate (E1 + E2 - E3 + E4 - E5)	9(12,2)	E1 + E2 - E3 + E4 - E5
74	D	Total for Part C, D and E	9(12,2)	