

➤ **Q: How to levy stamp tax on share transfer?**

A: For the share title transfer documents signed for purchase, inheritance, gifting of the shares publicly listed by the shareholding enterprises, the two parties of signing the documents shall each pay 4‰ (3‰ on B shares) stamp tax based on the actual value of the transactions on the same day on the security market, in accordance with the special regulations of the state council.

The units handling the transfer of shares should withhold and had over the stamp tax due.



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