

税務局 印花税署

香港九龍啟德協調道5號税務中心1樓 電話號碼: 2594 3201 網址: www.ird.gov.hk 傳真號碼: 2519 6740 電郵: taxsdo@ird.gov.hk

加蓋印花的程序及註釋

集團內部寬免 轉讓或售賣香港證券及不動產

根據《印花稅條例》第 45/29H(3)條申請寬免的一般指引及相關手續如下:

申請辦法

- 2. 申請須以書面提交,並註明申請人的詳細地址,以及聯絡人的姓名及電話號碼。 **須提供的資料**
- 3. 申請時須連同以下資料及文件,交往印花税署:
 - (a) 已簽立的文書及該等文書的經核證真確副本;
 - (b) 用以證明申請內容的**法定聲明(正本)**(母公司與子公司之間的轉讓可採用*附錄 A 範本**或將其修改後使用;而同屬一母公司的兩家子公司之間的轉讓則可採用*附錄 B 範本**)。作出法定聲明的人士必須為母公司或控股公司的負責人,例如:董事/公司秘書。該名人士如在香港作出法定聲明,他必須在監誓員或律師面前作宗教式/非宗教式宣誓;如在香港以外地方作法定聲明,則須在法律公證人面前作宗教式/非宗教式宣誓。
 - *範本A及B:只提供英文版作參考
 - (c) 有關證明文件如下:
 - (i) 母公司、出讓人公司、受讓人公司及任何起中間人作用/有關的相聯公司的組織圖,顯示它們之間的關係;
 - (ii) 母公司、出讓人公司、受讓人公司及任何中間人公司的成員登記冊或 年度報表,以證明它們之間的相聯關係;
 - (iii) 母公司的董事/公司秘書登記冊或其他文件,以證明法定聲明內宣誓 者的身分;

- (iv) 如適用的話,第 45(4)或(5)條所述安排的詳情;
- (v) 如證券/物業是由代名人持有,須提交經裁定的信託聲明;
- (vi) 母公司、出讓人公司及受讓人公司最近的財務報表副本;
- (vii) 如有購買代價由受讓人公司支付予出讓人公司,須提交證明文件,例如:銀行結單、憑單及帳目,證明代價如何轉撥及資金的來源;
- (viii) 如以貸款支付代價,須提交貸款協議並顯示如何還款及記錄在帳簿; 以及
- (ix) 有關的證券轉讓/物業轉易安排的協議(如有的話)。
- (d) 如屬物業轉讓個案,須連同已填妥的"裁定/加蓋印花申請-集團內部-買賣 合約/樓契"(IRSD121)的正本及兩份副本。此表格可於稅務局網頁 (www.ird.gov.hk)下載及親臨本署索取(你亦可自行影印有關表格備用)。

繳交裁定費和印花稅

4. 根據第 45(3)/29H(3)條申請裁定無須付裁定費。不過,申請人仍須就其他相關文書繳付裁定費/印花稅如下:

舉例 印花稅/裁定費款額

(a) 無須代價轉讓香港證券 轉讓文書無須付裁定費

(b) 買賣香港證券 成交單據無須付裁定費。如簽立轉讓

文書,須繳付印花税 5元。如簽立信託聲

明,則須繳付裁定費 50 元。

(c) 轉易不動產 轉讓契無須繳付裁定費

(d) 買賣不動產 物業買賣協議無須繳付裁定費,但依循該

買賣協議而簽立的轉讓契,則須予徵收印

花稅 100 元。

申請的處理程序及結果

- 5. 處理集團內部寬免申請的一般回覆時間是收到申請及須提供資料日期的 3 個月內。本署的服務目標是於首 3 個月內處理 85%的個案及於期後 9 個月內處理 10%的個案。如資料不足,印花稅署可進一步提出詢問。這樣,本署只會在申請人進一步提供資料後,才會處理有關申請,而服務承諾亦要在接到這些資料後才開始評算。
- 6. 本署對申請作決定後,會將結果發信通知申請人。

7. 如批准寬免,該已根據第 13(2)條加蓋印花的文書,將獲本署加上簽註,表明無須徵收印花稅。如不准予寬免,印花稅署署長會就該等文書徵收印花稅及逾期加蓋印花的罰款(如申請人沒有在指定加蓋印花的期限或之前就有關文書提出裁定要求)。有關文書如已根據第 13(2)條加蓋印花,本署將會在收妥印花稅後加上簽註,表明該文書已加蓋適當印花。

杳詢

8. 如有查詢,請致電或致函印花稅署:

電話號碼: 2594 3165 (證券個案) 或 2594 3232 (物業個案) 傳真號碼: 2519 6740 (證券個案) 或 2519 9025 (物業個案)

電郵: taxsdo@ird.gov.hk

地址: 香港九龍啟德協調道5號稅務中心1樓

印花税署 2022年10月

(本指引只供參考用途,並不在任何方面規限了印花稅署署長,亦不會影響有關人士的上訴權利。)

APPENDIX A

Sample Statutory Declaration - Transfer between Parent Company and its Subsidiary

		IN THE MATTER OF sections 45/29H(3) of the Stamp Duty Ordinance (Cap. 117) And
		IN THE MATTER of an Assignment/Agreement for sale and purchase/Instrument of Transfer/ Contract Notes dated between Ltd. (1) and
		Etd. (1) and Ltd. (2)
I,		of
(Company Secretar		anly and sincerely declare and say as follows:-
(Company Secretar)	(7 Director) do soreir	and sincerery declare and say as follows.
1. I am t	he (Secretary / Direc	ctor) of a ability under and in accordance with [the Companies
company incorpora	ted with limited lia	bility under and in accordance with [the Companies
Ordinance (Cap. 32)) / (Cap.622) on	and having its registered office situated at
Company and alscompany incorpora Ordinance (Cap. 32	ted with limited lia (Cap.622) on	mpany"). I have been authorized by the Transferor ability under and in accordance with [the Companies] and having its registered office situated at
	the Transferee Com within my own know	pany") to make this Statutory Declaration. The facts wledge.
` -	ecretaryship or dire	tary or a Director of the parent company. Please furnish ectorship, e.g. certified copy of the latest Return of
2. A. The Assign	nment/Agreement fo _ day of	or sale and purchase/Instrument of Transfer dated the made between the Transferor Company of
annexed purchase/I	hereto marked "Anstrument of Trans	Pe Company of the other part, a true copy of which is A", is an Assignment/Agreement for sale and fer for sale and purchase/transfer of the Transferor in the land/Hong Kong stock comprised therein, namely from the Transferor Company to
the Transfe	ree Company.	none the Transferor Company to
	- ·	
,	_	tion/Stamping Request (Form IRSD121) is required in eement for sale and purchase.)

or B.	Trans	feror ked h	Company and the Transferee Company respectively, true correto marked "A", are in respect of a sale and purchase of described therein,							copies of which are of the Hong Kong namely			ong nely
		the Transferor Company to the Transferee Company. The sale and purchase took place on											
_	any an	d Tra	ving details s nsferee Comp Instrument of	any	immed	iately p	rior to	the sai	d Assignme	ent/2	Agre	ement	
(a)		Trans	feror Compan	y:-									
	((i) (ii) (iii)	Authorized Issued Shareholders		: :		_ share	s of \$_ s of \$_		_ ea _ ea	ch. ch.		
		(111)						shares	registered	in	the	name	of
								shares	registered	in	the	name	of
								shares	registered	in	the	name	of
		or	Company mais a public co "The Transfe" "The Transfe"	mpa	ıny. As	tatemei y is a p	nt to thi ublic c	s effec ompan hareho	t should be	incl ards	uded of	l e.g.	
	·	OI				_	holders	_	any with	ı	аррі	OAIIIIa	iciy
(b))	Trans	feree Compan	ıy:-									
	((i) (ii) (iii)	Authorized Issued Shareholders		: :		_ share _ share	s of \$_ s of \$_		_ ea _ ea	ch. ch.		
								shares	registered	in	the	name	of
								shares	registered	in	the	name	e of
								shares	registered	in	the	name	of
			(N.B. Please the Transfere shareholders companies co shareholdings	e Co in tonce	ompany hese int rned are	are hele termedi off-she	d throu ate cor ore con	gh inte npanie	rmediate co s must also	mp be	anies state	, detailed. If	ls of any

		(c)	There Declara		exed	hereto of	true	copies Trust	marked	"B" a unde			(two) which and
				e above- eror Com			ares ii	n the Tra	nsferee (ed them y upon t		es to
purch	nase of	said A	Assignm Iong Ko	ent/Agre	emer the	nt for sa benefici	le and al ow	d purcha	y [Transt se/Instru ot less the ompany]	ment of	f Transf	er/sal	le and
5.	A.	and was sha the	purchas allotted res being reby ena vided fo	se of the l g payable bled to a	Hon _ sha e in f nd di	g Kong ares of \$ full in ca d pay to	stock S ush on the T	, the Tra each allotme ransfero	eement f insferor (in the 7 nt. The r Compa nt for sa	Compar Fransfer Transfe any the	ny applic ee Com ree Com full purc	ed for pany npany hase	or and such y was price
or	В.	pure was loan con Train of t date to h	chase of advance and a sideration of the Transe has been sow the second control of the s	The Horned by the applied by the company of the com	Tranger of the Trange	ong stoch esferor C e Trans was proving resource ony). No de repaye repaid (co	k, the Compa sferee rovide rces (inter- ment or other	purchasing to the Compad to the or otherwest will thereof r	ment for see consider Transferny in proper Transfervise explose charge nor has a splain the	eration eree Cor ayment eree Cor ain the sed upon ny decis	of \$npany by of the mpany of source of a such losion bee	y way pure out o f the b oan ar	y of a chase of the funds nd no ten as
or	C.	•	-	e manne Company		which 1	the pu	ırchase	price wa	is or w	ill be p	aid b	y the
or	D.	No	consider	ation wa	s pay	able und	der the	e said As	ssignmen	t/Instru	ment of	Tran	sfer.
6.		The	reason	for this t	ransa	ction is							
(here	should	l be se	t out as	precisely	as p	ossible t	he rea	isons wh	y the tra	nsaction	ı was pu	t thro	ough).
7. Trans	sfer/sal					_	_		for sale a tended to	-			

Transfer/sale and purchase of the Hong Kong stock, it was intended to maintain the relationship between the Transferor Company and Transferee Company as associated companies within the meaning of section 45 of the Stamp Duty Ordinance (Cap. 117) (hereinafter referred to as "the Ordinance"). The said Assignment/Agreement for sale and purchase/Instrument of Transfer was not executed or the said sale and purchase of the Hong Kong stock was not made in pursuance of or in connection with any such arrangements as are described in section 45(4) or 45(5) of the Ordinance.

8.	At the date of the said Assignment/Agreement for sale and purchase/Instrument of
Transfer/sale	e and purchase of the Hong Kong stock, it was intended on the part of the Transferee
Company to	continue to be the beneficial owner of the land/Hong Kong stock described in the
said Assignn	nent/ Agreement for sale and purchase/Instrument of Transfer/ Contract Notes.

(N.B. If the land/Hong Kong stock is to be sold or otherwise disposed of after the transfer/transactions, the full details should be disclosed.)

9. It is submitted that the conditions of sections 45/29H(3) of the Ordinance are satisfied in relation to the said Assignment/Agreement for sale and purchase/Instrument of Transfer/Contract Notes and it is accordingly requested that exemption from the ad valorem stamp duty be allowed on the said Assignment/Agreement for sale and purchase/Instrument of Transfer/Contract Notes.

AND I make this solemn Declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Ordinance (Cap. 11).

DECLARED by	the said	
at		
		, Hong Kong)
this	day of	·)

Before me,

Notary Public/Solicitor/Commissioner for Oath

APPENDIX B

Sample Statutory Declaration - Transfer between two Subsidiaries of the same Parent Company

		IN THE MATTER OF sections 45/29H(3) of the Stamp Duty Ordinance (Cap. 117) And
		IN THE MATTER of an Assignment/Agreement for sale and purchase/Instrument of Transfer/Contract Notes dated
		between Ltd.(1) and
		Ltd. (2)
	Ι,	of
Company S	Secretary/Director) do solemnly	y and sincerely declare and say as follows:-
1.	I am the (Secretary / Directory	or) of
a company	y incorporated with limited lia (Cap. 32) / (Cap.622) on	bility under and in accordance with [the Companies] and having its registered office
(hereinafte		y"). I have been authorized to make this Statutory e within my own knowledge.
evidence o	-	ry or a Director of the parent company. Please furnish etorship, e.g. certified copy of the latest Return of
	nder and in accordance with [or Company") is a company incorporated with limited the Companies Ordinance (Cap. 32) / (Cap.622) on istered office situated at
	nder and in accordance with [1	the Companies Ordinance (Cap. 32) / (Cap. 622) on distered office situated at
4. A.	day of day of Company of the one part and of which is annexed hereto muchase/Instrument of Trans Company's beneficial interest	For sale and purchase/Instrument of Transfer dated the made between the Transferor the Transferee Company of the other part, a true copy tarked "A", is an Assignment/Agreement for sale and after for sale and purchase/transfer of the Transferor at in the land/Hong Kong stock comprised therein, from the

		•	. A completed A e case of an Assig	•		*		s requir	ed
or	В.	by th of w	Contract Notes date Transferor Conhich are annexed the Hong K	npany and the T I hereto marked long stock	ransferee Comp "A", are in re describe	spect of a state of the state o	sale and ein, the	purcha name Fransfer	es se ely or
	any we	and pure both	the date of the Aurchase of the Honsubsidiaries of t	ong Kong stock, the Parent Comp	the Transferor	Company a	nd the T	ransfere	
	(a)	(i) (ii)	sferor Company:- Authorized Issued	:	shares of \$_shares of \$_				
		(iii)	Shareholders	:			_	name	of
					shares	registered registered		·	
			There are annearations of Trus	st under whichdeclared then	nselves to hold	the above-		an	ıd
	(b)		sferee Company:		Tor the raicht	Company.			
		\ /	Authorized Issued Shareholders	:	shares of \$_ shares of \$_ shares		_ each.	name	of
					shares	registered	in the	name	of
									of
		Decl	There are anno arations of Trus	st under whichdeclared	themselves to	hold the	above-r	aı	nd
		share	es in the Transfero	ee Company up	on trust for the	Parent Con	npany.		

	(here
8.	The reason for this transaction is
or D.	No consideration was payable under the said Assignment/Instrument of Transfer.
or C.	(Explain the manner in which the purchase price was or will be paid by the Transferee Company).
or B.	On the execution of the said Assignment/Agreement for sale and purchase/sale and purchase of the Hong Kong stock, the purchase consideration of \$\ was advanced by the Parent Company to the Transferee Company by way of a loan and applied by the Transferee Company in payment of the purchase consideration. The loan was provided to the Transferee Company out of the Parent Company's own resources (or otherwise explain the source of the funds of the Parent Company). No interest will be charged upon such loan and no date has been fixed for the repayment thereof nor has any decision been taken as to how the same will be repaid (or otherwise explain the position). Also mention if any security has been provided.
7. A.	Immediately prior to the said Assignment/Agreement for sale and purchase/ sale and purchase of the Hong Kong stock, the Parent Company applied for and was allotted shares of \$ each in the Transferee Company such shares being payable in full in cash on allotment. The Parent Company made such payment from its own funds. The Transferee Company was thereby enabled to and did pay to the Transferor Company the full purchase price provided for in the said Assignment/Agreement for sale and purchase/Contract Notes.
Hong Kong	As a result of the above, the Parent Company was at the time of the said /Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the stock the beneficial owner of not less than ninety per cent of the issued share capital feror Company and the Transferee Company.
	evidence to substantiate their shareholdings are also required.)

Please furnish certified copy of the latest Annual Returns of both the

Transferor Company and the Transferee Company. If shares in these companies are held through intermediate companies, details of shareholders in such intermediate companies must also be stated. If any companies concerned are off-shore companies,

should be set out as precisely as possible the reasons why the transaction was put through).

- 9. At the date of the said Assignment/Agreement for sale and purchase/ Instrument of Transfer/sale and purchase of the Hong Kong stock, it was intended to continue the Parent Company's beneficial ownership of not less than ninety per cent of the issued share capital of the Transferee Company and to maintain the relationship between the Transferor Company and Transferee Company as associated companies within the meaning of section 45 of the Stamp Duty Ordinance (Cap. 117) (hereinafter referred to as "the Ordinance").
- 10. The said Assignment/Agreement for sale and purchase/Instrument of Transfer was not executed or the said sale and purchase of the Hong Kong stock was not made in pursuance of or in connection with any such arrangements as are described in section 45(4) or 45(5) of the Ordinance.
- 11. At the date of the said Assignment/Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the Hong Kong stock, it was intended on the part of the Transferee Company to continue to be the beneficial owner of the land/Hong Kong stock described in the said Assignment/Agreement for sale and purchase/Instrument of Transfer/Contract Notes.
- (N.B. If the land/Hong Kong stock is to be sold or otherwise disposed of after the transfer/transactions, the full details should be disclosed.)
- 12. It is submitted that the conditions of sections 45/29H(3) of the Ordinance are satisfied in relation to the said Assignment/Agreement for sale and purchase/Instrument of Transfer/Contract Notes and it is accordingly requested that exemption from the ad valorem stamp duty be allowed on the said Assignment/Agreement for sale and purchase/Instrument of Transfer/Contract Notes.

AND I make this solemn Declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Ordinance (Cap. 11).

DECLARED by	the said)
at)
		, Hong Kong)
this	day of	.)
	Before me,	

Notary Public/Solicitor/Commissioner for Oath