



稅務局
印花稅署

香港灣仔告士打道 5 號稅務大樓 3 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：

申請限期

- 申請須在簽立文書後 **30 天內**，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

- 申請時須連同以下資料及文件，交往印花稅署：
 - 已簽立的文書及該等文書的經核證真確副本
 - 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** 格式或將其修改後使用；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** 格式）。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，他必須在監督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。
 - 有關**證明文件**如下：
 - 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；
 - 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；
 - 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；

- (vi) 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**” (表格 I.R.S.D.121) 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決費／印花稅如下：

<u>舉例</u>	<u>印花稅／裁定費款額</u>
(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，須繳付印花稅 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) 買賣住宅物業	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。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。

查詢

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： 香港灣仔告士打道 5 號稅務大樓 3 樓

印花稅署

2005 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
dated _____
between _____ Ltd.(1)
and _____ Ltd. (2)

I,

_____ of

(Company Secretary / Director) do solemnly and sincerely declare and say as follows:-

1. I am the (Secretary / Director) of _____ a company incorporated with limited liability under and in accordance with [the Companies Ordinance] and having its registered office situate at

_____ (hereinafter called “the Transferor Company”). I have been authorized by the Transferor Company and also by _____ a company incorporated with limited liability under and in accordance with [the Companies Ordinance Cap. 32] and having its registered office at

_____ (hereinafter called “the Transferee Company”) to make this Statutory Declaration. The facts herein deposed are within my own knowledge.

(N.B. The deponent must be the Secretary or a Director of the parent company. Please furnish evidence of such secretaryship or directorship, e.g. certified copy of the latest Return of Directors and Secretary.)

2. A. The Assignment/Agreement for sale and purchase/Instrument of Transfer dated the _____ day of _____ made between the Transferor Company of the one part and the Transferee Company of the other part, a true copy of which is annexed hereto marked “A”, is an Assignment/Agreement for sale and purchase/transfer of the Transferor Company’s beneficial interest in the land / Hong Kong stock comprised therein, namely _____ from the Transferor Company to the transferee Company.

(N.B. A completed Adjudication/Stamping Request (Form IRSD121) is required in the case of an Assignment/Agreement for sale and purchase.)

or B. The Contract Notes dated the _____ day of _____ made by the Transferor Company and the Transferee Company respectively, true copies of which are annexed hereto marked "A", are in respect of a sale and purchase of the Hong Kong Stock described therein, namely _____ from the Transferor Company to the Transferee Company. The sale and purchase took place on _____.

3. The following details show the particulars of the shareholdings in the Transferor Company and Transferee Company immediately prior to the said Assignment/Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the Hong Kong stock:-

(a) Transferor Company:-

- (i) Authorized : _____ shares of \$ _____ each.
- (ii) Issued : _____ shares of \$ _____ each.
- (iii) Shareholders :

_____ shares registered in the name of _____.

_____ shares registered in the name of _____.

_____ shares registered in the name of _____.

(N.B. the sub-paragraph concerning the shareholding in the Transferor Company may be omitted where the number exceeds five or the company is a public company. A statement to this effect should be included e.g.

"The Transferor Company is a public company with upwards of _____ shareholders."

or "The Transferor is a private company with approximately _____ shareholders."

(b) Transferee Company:-

- (i) Authorized : _____ shares of \$ _____ each.
- (ii) Issued : _____ shares of \$ _____ each.
- (iii) Shareholders :

_____ shares registered in the name of _____.

_____ shares registered in the name of _____.

_____ shares registered in the name of _____.

(N.B. Please furnish certified copy of the latest Annual Return. If shares in the Transferee Company are held through intermediate companies, details of shareholders in these intermediate companies must also be stated. If any companies concerned are off-shore companies, evidence to substantiate their shareholdings are also required.)

- (c) There are annexed hereto true copies marked “B” and “C” of (two) Declarations of Trust under which

_____ and _____ declared themselves to hold the abovementioned shares in the Transferee Company upon trust for the Transferor Company.

4. As a result of the above, the Transferor Company [Transferee Company] was at the time of the said Assignment/Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the Hong Kong stock the beneficial owner of not less than ninety per cent of the issued share capital of the Transferee Company [Transferor Company].

5. A. Immediately prior to the said Assignment/Agreement for sale and purchase/sale and purchase of the Hong Kong stock, the Transferor Company applied for and was allotted _____ shares of \$_____ each in the Transferee Company such shares being payable in full in cash on allotment. 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.

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 Transferor 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 Transferor Company’s own resources (or otherwise explain the source of the funds of the Transferor 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.

or C. (Explain the manner in which the purchase price was or will be paid by the Transferee Company).

or D. No consideration was payable under the said Assignment / Instrument of Transfer.

6. The reason for this transaction is _____ (here should be set out as precisely as possible the reasons why the transaction was put through).

7. 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 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 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.)

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 Declaration Ordinance 1972.

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

Before me,
Notary Public/Solicitor/Commissioner for Oath

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 dated _____ between _____ Ltd.(1) and _____ Ltd. (2)

I,

_____ of _____
(Company Secretary / Director) do solemnly and sincerely declare and say as follows:-

1. I am the (Secretary / Director) of _____ a company incorporated with limited liability under and in accordance with [the Companies Ordinance] and having its registered office situate at _____

(hereinafter called “the Parent Company”). I have been authorized to make this Statutory Declaration. The facts herein deposed are within my own knowledge.

(N.B. The deponent must be the Secretary or a Director of the parent company. Please furnish evidence of such secretaryship or directorship, e.g. certified copy of the latest Return of Directors and Secretary.)

2. _____ Limited (hereinafter called “the Transferor Company”) is a company incorporated with limited liability under and in accordance with [the Companies Ordinance Cap. 32] and having its registered office at _____.

3. _____ Limited (hereinafter called “the Transferee Company”) is a company incorporated with limited liability under and in accordance with [the Companies Ordinance Cap. 32] and having its registered office at _____.

4. A. The Assignment/Agreement for sale and purchase/Instrument of Transfer dated the _____ day of _____ made between the Transferor Company of the one part and the Transferee Company of the other part, a true copy of which is annexed hereto marked “A”, is an Assignment/Agreement for sale and purchase/transfer of the Transferor Company’s beneficial interest in the land / Hong Kong stock comprised therein, namely _____ from the Transferor Company to the transferee Company.

(N.B. A completed Adjudication/Stamping Request (Form IRSD121) is required in the case of an Assignment/Agreement for sale and purchase.)

or B. The Contract Notes dated the _____ day of _____ made by the Transferor Company and the Transferee Company respectively, true copies of which are annexed hereto marked "A", are in respect of a sale and purchase of the Hong Kong Stock described therein, namely _____ from the Transferor Company to the Transferee Company. The sale and purchase took place on _____.

5. As at the date of the Assignment/Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the Hong Kong stock, the Transferor Company and the Transferee Company were both subsidiaries of the Parent Company, the shareholdings being as follows:-

(a) Transferor Company:-

- (i) Authorized : _____ shares of \$_____ each.
- (ii) Issued : _____ shares of \$_____ each.
- (iii) Shareholders :
_____ shares registered in the name of _____.
_____ shares registered in the name of _____.
_____ shares registered in the name of _____.
- (iv) There are annexed hereto true copies marked "B" and "C" of (two) Declarations of Trust under which _____ and _____ declared themselves to hold the abovementioned shares in the Transferor Company upon trust for the Parent Company.

(b) Transferee Company:-

- (i) Authorized : _____ shares of \$_____ each.
- (ii) Issued : _____ shares of \$_____ each.
- (iii) Shareholders :
_____ shares registered in the name of _____.
_____ shares registered in the name of _____.
_____ shares registered in the name of _____.
- (iv) There are annexed hereto true copies marked "D" and "E" of (two) Declarations of Trust under which _____ and _____ declared themselves to hold the abovementioned shares in the Transferee Company upon trust for the Parent Company.

(N.B. 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, evidence to substantiate their shareholdings are also required.)

6. As a result of the above, the Parent Company was at the time of the said Assignment/Agreement for sale and purchase/Instrument of Transfer/sale and purchase of the Hong Kong stock the beneficial owner of not less than ninety per cent of the issued share capital of the Transferor Company and the Transferee Company.

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.

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.

or C. (Explain the manner in which the purchase price was or will be paid by the Transferee Company).

or D. No consideration was payable under the said Assignment/Agreement for sale and purchase/Instrument of Transfer.

8. The reason for this transaction is

(here 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 Declaration Ordinance 1972.

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

Before me,

Notary Public/Solicitor/Commissioner for Oath