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**INLAND REVENUE DEPARTMENT,
STAMP OFFICE**

3/F, Revenue Tower, 5 Gloucester Road,
Wan Chai, Hong Kong.

Web Site: <http://www.info.gov.hk/ird>

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加蓋印花程序及註釋

證券借用寬免 - 修訂程序

登記證券借用及借出協議與提交證券借用交易報表

登記證券借用及借出協議

由 2003 年 6 月 1 日起，證券借用人必須以修訂表格[表格 SBUL2 (修訂 4/2003)]進行登記。表格內載有聲明，述明所遞交的協議已符合《印花稅條例》(第 117 章)(“該條例”)第 19(16)條有關證券借用及借出協議的定義所指的條件。除使用新登記表格外，其他有關登記證券借用及借出協議的規定均維持不變。

證券借用交易報表

2. 證券借用交易報表亦已作出修訂及簡化[表格 SBUL1 (修訂 4/2003)]。已登記的借用人，現只須申報未能符合該條例第 19(12)及 19(12A)條所載可獲印花稅寬免的規定的證券借用交易(“不獲豁免的交易”)詳情。**已登記借用人必須使用此修訂證券借用交易報表，申報截至 2003 年 6 月 30 日或之後期間的交易。**

3. 即使在這段期間並無不獲豁免的交易，如借用人已在報表期間進行證券借用交易及 / 或在上次的報表期間結轉了未交收的交易，則仍須提交報表。

4. 以下例子說明在不同情況下借用人是否要提交證券借用交易報表：

情況(A)

在報表期間，借用人並沒有從上次的報表期間結轉過來的未交收交易，**以**
及沒有進行任何證券借用交易。

➤ 無須提交證券借用交易報表

情況(B)

在報表期間，借用人有從上次的報表期間結轉過來的未交收交易，及 / 或有進行證券借用交易；而在報表期間，這些交易都沒有不符合印花稅寬免規定的。

- 借用人應提交證券借用交易報表，並在修訂證券借用交易報表的甲部第(1)至(4)項申報交易宗數為“0”，以聲明沒有不獲豁免的交易。修訂證券借用交易報表的乙部不需要填寫。

情況(C)

在報表期間，借用人有從上次的報表期間結轉過來的未交收交易，及 / 或有進行證券借用交易；而在報表期間，這些交易有部分是不符合印花稅寬免規定的。

- 借用人應提交證券借用交易報表，並填寫甲部及乙部，以申報有關不獲豁免的交易詳情。

在 2003 年 1 月 1 日前的交易

5. 至於在 2003 年 6 月之前的任何報表期間，如有未交還的報表，應繼續使用舊版本的證券借用交易報表(即表格 SBUL1 (修訂 12/1999)作出申報(除非申報期在 1999 年 12 月之前，則須使用最舊版本的表格 SBUL1)。¹

由借出人作出通知

6. 給借出人用作通知印花稅署署長簽立證券借用及借出協議的格式樣本，已作出修訂[表格 SBUL26 (修訂 4/2003)]。該表格應以一式兩份填寫，署長會把一份副本連同確認收據交回借出人。

7. 本署提醒所有借用人，要為他們的證券借用及借出協議進行登記，方可獲得寬免。署長收到借出人的通知，不會再向有關借用人發出函件，催促他進行登記。

表格樣本

8. 請參閱夾附的修訂表格：

SBUL1 (修訂 4/2003)、SBUL2 (修訂 4/2003)和 SBUL26 (修訂 4/2003)。

查詢

9. 如對上述程序有任何疑問，請向印花稅署查詢，電話：2594 3178 或 2594 3165。

印花稅署

2003 年 4 月

U3/SOG/PN06B(8/2009)

¹ 2003 年 6 月
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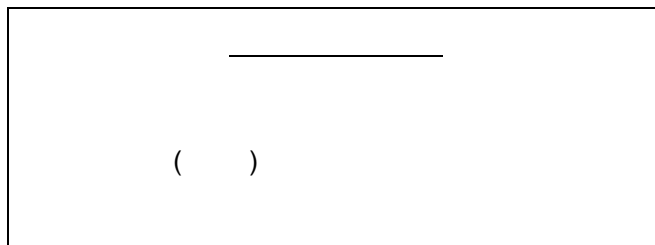
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Notes for completing the Stock Borrowing and Lending Agreement Registration Form

- (1) In case the Stock Borrowing and Lending Agreement is made by more than 1 borrower or 1 lender, please give similar particulars of the additional borrower(s) / lender(s) on a separate sheet.
- (2) For individuals, please enter Hong Kong Identity Card Numbers (or if not available Passport Numbers). For Corporations, please state Business Registration Numbers, if any.
- (3) Both this form and the Supplementary Sheet(s) must be completed in **BLACK** (in duplicate) and signed by **ALL** the borrowers. All names should be entered in English and in **BLOCK LETTERS**.
- (4) For registration, Borrowers are required to submit :
 - (i) an executed copy of the Stock Borrowing and Lending Agreement and a certified true copy of the agreement **OR** two certified true copies of the Stock Borrowing and Lending Agreement, **AND**
 - (ii) 2 copies of this Registration Form, duly completed, **AND**
 - (iii) a cheque for payment of the registration fee of HK\$270.00 in favour of "The Government of the Hong Kong Special Administrative Region".
- (5) All future correspondence will be sent to the address of the first borrower which appears in the main Registration Form.

Personal Information Collection Statement

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The Department will use the information provided by you for tax purposes and may give some of the information to other parties authorized by law to receive it. Subject to exemptions under the Personal Data (Privacy) Ordinance, you have the right to request access to or correction of personal data. Such request should be addressed to the Superintendent of Stamp Office.



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To: The Collector of Stamp Revenue

Notification of Execution of Stock Borrowing and Lending Agreement by Lender

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This is to advise you that I/we have entered into a Stock Borrowing and Lending Agreement, as defined in the Stamp Duty Ordinance, Cap. 117, as the lender/a lender therein, the details of which are as follows -

Number of Lenders (1 See Note 1):	
Name of Lender/1st Lender:	
HK Identity Card/Passport/Business Registration No.(if any):	
Address:	
Number of Borrowers (1 See Note 1):	
Name of Borrower/1st Borrower:	
HK Identity Card/Passport/Business Registration No.(if any):	
Address:	
Date of execution of Agreement:	

I: / /

Note 1: If there is more than 1 lender/borrower, please give similar particulars of the additional lender(s)/borrower(s) on a separate sheet.

Lender's Name : _____
Telephone No. : _____

Signature : _____
Date : _____

Personal Information Collection Statement	<p>The Department will use the information provided by you for tax purposes and may give some of the information to other parties authorized by law to receive it. Subject to exemptions under the Personal Data (Privacy) Ordinance, you have the right to request access to or correction of personal data. Such request should be addressed to the Superintendent of Stamp Office.</p>
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(To be completed by Stamp Office)

The Collector of Stamp Revenue hereby acknowledges receipt of the above Notification.

For future correspondence please quote our reference number :

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