



税务局
印花税署

香港湾仔告士打道 5 号税务大楼 3 楼
电话号码: 2594 3201 网址: www.ird.gov.hk
传真号码: 2519 6740 电邮: taxsdo@ird.gov.hk

加盖印花的程序及注释

集团内部宽免 转让或售卖香港证券及不动产

根据《印花税条例》第 45/29H(3)条申请宽免的一般指引及相关手续如下：

申请限期

2. 申请须在签立文书后 **30 天内**，以书面提交，并注明申请人的详细地址，以及联络人的姓名及电话号码。

须提供的资料

3. 申请时须连同以下资料及文件，交往印花税署：
 - (a) 已签立的文书及该等文书的经核证真实副本
 - (b) 用以证明申请内容的法定声明（正本）（母公司与子公司之间的转让可采用附录 A 格式或将其修改后使用；而同属一母公司的两家子公司之间的转让则可采用附录 B 格式）。作出法定声明的人士必须为母公司或控股公司的负责人，例如：董事 / 公司秘书。该名人士如在香港作出法定声明，他必须在监誓员或律师面前作宗教式 / 非宗教式宣誓；如在香港以外地方作法定声明，则须在法律公证人面前作宗教式 / 非宗教式宣誓。
 - (c) 有关证明文件如下：
 - (i) 母公司、出让入公司、受让人公司及任何起中间人作用 / 有关的相联公司的组织图，显示它们之间的关系；
 - (ii) 母公司、出让入公司、受让人公司及任何中间人公司的成员登记册或年度报表，以证明它们之间的相联关系；
 - (iii) 母公司的董事/公司秘书登记册或其它文件，以证明法定声明内宣誓者的身分；

- (vi) 如适用的话，第 45(4)或(5)条所述安排的详情；
 - (v) 如证券 / 物业是由代名人持有，须提交经裁定的信托声明；
 - (vi) 母公司、出让人公司及受让人公司最近的财务报表副本；
 - (vii) 如有购买代价由受让人公司支付予出让人公司，须提交证明文件，例如：银行结单、凭单及帐目，证明代价如何转拨及资金的来源；
 - (viii) 如以贷款支付代价，须提交贷款协议并显示如何还款及记录在帐簿；以及
 - (ix) 有关的证券转让 / 物业转易安排的协议（如有的话）。
- (d) 如属物业转让个案，须连同已填妥的“**裁定 / 加盖印花申请 - 集团内部 - 买卖合同 / 楼契**” (表格 I.R.S.D.121) 的正本及两份副本。此表格可于税务局网页 (www.ird.gov.hk) 下载及亲临本署索取 (你亦可自行影印有关表格备用)。

缴交裁定费和印花税

4. 根据第 45(3)/29H(3)条申请裁定无须付裁定费。不过，申请人仍须就其它相关文书缴付裁决费 / 印花税如下：

<u>举例</u>	<u>印花税 / 裁定费款额</u>
(a) 无须代价转让香港证券	转让文书无须付裁定费
(b) 买卖香港证券	成交单据无须付裁定费。如签立转让文书，须缴付印花税 5 元。如签立信托声明，则须缴付裁定费 50 元
(c) 转易不动产	转让契无须缴付裁定费
(d) 买卖住宅物业	物业买卖协议无须缴付裁定费，但依循该买卖协议而签立的转让契，则须予征收印花税 100 元。

申请的处理程序及结果

5. 处理集团内部宽免申请的一般回复时间是收到申请及须提供资料日期的 3 个月内。本署的服务目标是于首 3 个月内处理 80%的个案及于期后 9 个月内处理 10%的个案。如资料不足，印花税署可进一步提出询问。这样，本署只会在申请人进一步提供资料后，才会处理有关申请，而服务承诺亦要在接到这些资料后才开始评算。

6. 本署对申请作决定后，会将结果发信通知申请人。

7. 如批准宽免，该已根据第 13(2)条加盖印花的文书，将获本署加上签注，表明无须征收印花税。如不准予宽免，印花税署署长会就该等文书征收印花税。有关文书如已根据第 13(2)条加盖印花，本署将会在收妥印花税后加上签注，表明该文书已加盖适当印花。

查询

8. 如有查询，请致电或致函印花税署：

电话号码： 2594 3165（证券个案）或 2594 3232（物业个案）

传真号码： 2519 6740（证券个案）或 2519 9025（物业个案）

电邮：taxsdo@ird.gov.hk

地址： 香港湾仔告士打道 5 号税务大楼 3 楼

印花税署

2004 年 8 月

（本指引只供参考用途，并不在任何方面规限了印花税署署长，亦不会影响有关人士的上诉权利。）

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