



INLAND REVENUE DEPARTMENT
STAMP OFFICE

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FOR OFFICIAL USE

**APPLICATION FOR REFUND OF STAMP DUTY
UNDER SECTION 29C(5B) OF THE STAMP DUTY ORDINANCE (CAP. 117)**

(Please note that this application should be made to the Collector of Stamp Revenue within 2 years after the agreement has been cancelled, annulled or rescinded; or where the agreement has not been performed, within 2 years after the agreed date of completion of the sale and purchase.)

I hereby apply for a refund under section 29C(5B) of the Stamp Duty Ordinance.

(I) Details of the Agreement for Sale

Date of Agreement: _____ Stamp Duty Paid: \$ _____

Agreed Date of Completion of Sale: _____

Address of Property: _____

Date on which the Agreement was cancelled, annulled or rescinded: _____

Reason(s) for cancellation, annulment
or rescission of the Agreement: _____

(II) Supporting documents are attached. (Note 1)

(III) Declaration

I, _____, do solemnly and sincerely declare and say as follows:-

- (a) The stamp duty on the agreement for sale, for which refund is now claimed, was paid by me.
- (b) This agreement for sale was **not** cancelled, annulled or rescinded or was otherwise not performed by reason of the occurrence of a specified event described in section 29C(11)(b)(ii) or (iii) of the Stamp Duty Ordinance (*Note 2*).

Please issue refund cheque to the following person:-

Name of payee: _____

Address: _____

Signature of Applicant: _____ Date: _____

Name of Applicant: _____

H.K.I.C./B.R./Passport No. * : _____

Capacity: Vendor Purchaser Others (please specify) _____

Address: _____

Telephone No: _____ Fax No: _____

*Please tick as appropriate * Delete whichever is inapplicable*

Note:

1. Supporting Documents

To support this application, the following document(s) is/are attached:

- (a) Documentary evidence to prove that the agreement has been cancelled, annulled or rescinded or is otherwise not performed, e.g. Cancellation Agreement, Court Order.
- (b) A copy of the Stamp Certificate issued in respect of the instrument, if applicable.
- (c) The original chargeable agreement (with the original certificate of payment of stamp duty, if applicable), in the event that the instrument was stamped by means of conventional stamp(s).
- (d) A copy of the Questionnaire (Form IRSD 26) previously submitted for this case, if applicable.
- (e) Other supporting documents, if any, to show the reason(s) for cancellation, annulment or rescission of the agreement, e.g. correspondences between solicitors/relevant parties.

2. Specified Events

Specified events described in section 29C(11)(b)(ii) or (iii) are:-

Section 29C(11)(b)(ii):

“another agreement for sale is made by the purchaser under the first agreement in which the purchaser makes a nomination or gives a direction that-

(A) transfers, or gives a power to transfer, any benefit of the purchaser in respect of the property or any part of the property under the first agreement; or

(B) authorizes another person to take a conveyance of the property or any part of the property or to execute such a conveyance in favour of a third party,

other than a nomination made, or a direction given, in favour of a person who is to be a trustee for the purchaser in respect of the property or the part of the property, as the case may be, or in favour of a person who is a parent, spouse or child of the purchaser, whether or not also in favour of the purchaser”

Section 29C(11)(b)(iii):

“another agreement for sale is made for the sale of the property or any part of the property-

(A) between the vendor under the first agreement and a party introduced, directly or indirectly, to the vendor by the purchaser under the first agreement; or

(B) under the direction of or upon the request of the purchaser”