

To: Collector of Stamp Revenue

RETURN OF STOCK BORROWING TRANSACTIONS
FOR THE PERIOD OF SIX MONTHS ENDING 30 JUNE / 31 DECEMBER*

In accordance with section 19(13)(c) of the Stamp Duty Ordinance, Cap. 117, I/we hereby furnish the Return of Stock Borrowing Transactions made during the above period –

Stock Borrowing and Lending Agreement Number (see Note 2)	SBA			
Name of Lender				
Date of Registration (see Note 3)				

Part A: Details of Stock Borrowing Transactions

- (i) Transactions effected during the period
- (ii) Transactions fully settled by stock return during the period
- (iii) Transactions defaulted or settled by other means during the period
- (iv) Transactions outstanding at period end

(see notes)	<u>Number</u>	<u>Number</u>	<u>Number</u>
(a)			
(b)			
(c)			
(d)			

Part B: Details of Transactions failing for the relief

- (v) Transactions effected earlier than 30 days before registration or the borrowed stocks of which are used for non-specified purposes
- (vi) Transactions not returned at the end of the agreed term or upon demand by the lender
- (vii) Transactions settled by means other than stock returns

(e)			
(f)			
(g)			

I/We declare that to the best of my/our knowledge and belief all the statements contained in this Return are true and correct. I/We understand that heavy penalties may be incurred for furnishing a return which is false or misleading in any material respect. I/We also understand that for stamp duty relief to apply, the stock borrowing transactions and/or stock returns must be properly recorded in the Stock Borrowing Ledger and reported in the relevant Return of Stock Borrowing Transactions.

Signature: _____

Borrower's Name: _____

Borrower's PIN (HKID No. or BR No.) _____

Telephone No.: _____

Company Chop: _____

Date: _____

CORRESPONDENCE ADDRESS (see Note 6): Tick if the following is a new address

Flat/Room: _____ Block: _____ Floor: _____

Building Name: _____

No./Street Name: _____

District: _____

Area Code: (H=HK, K=KLN, N=NT, O=Overseas) _____

(Please read General Notes)

* Delete where inappropriate

OFFICIAL USE Return/Period Code ____/____ Serial Number _____

如需本表格的中文版，請致電(2594 3165)或傳真(2519 6740)與本局聯絡或到本局中文網頁下載。
 The Chinese version of this form may be obtained by contacting this Department by phone(2594 3165) or fax (2519 6740) or download from the IRD Chinese homepage.

Notes to Assist in Completing this Return

General Notes

1. This Return must be submitted to the Collector of Stamp Revenue by a Borrower who has registered any Stock Borrowing and Lending Agreement with the Collector. It covers a period of 6 months ending on 30 June or 31 December each year. The completed Return must be received by the Collector not later than 1 month after the end of the period to which it relates. See also Note 5 below.
2. This Return can be used by a Borrower who has registered more than 1 Stock Borrowing and Lending Agreement with the Collector to report details of the stock borrowing transactions in a consolidated manner. Borrowers should ensure that the details for each Stock Borrowing and Lending Agreement are provided separately in an individual column and that a separate Part C must be completed for each of the Agreements reported.
3. The “Date of Registration” is only required to be completed when the Stock Borrowing and Lending Agreement in question was registered during the reporting period.
4. The information should relate to the position as at the end of the reporting period and shall include all transactions which are required by law to be entered in the Stock Borrowing Ledger during that period.
5. If there are no outstanding transactions brought forward from the previous Return (including any outstanding loans as reported in item (v); see note (e) on the next page) and no stock borrowings (as defined in the Stamp Duty Ordinance, Cap. 117) or payments of stamp duty on any stock borrowing transactions have been made during the reporting period covered by this Return, then no return need be furnished.
6. The stated correspondence address will be used for all future correspondence in connection with the Stock Borrowing and Lending Agreement(s) reported in this Return.

Notes for Parts A and B

Note	Explanation
(a)	Provide the number of stock borrowing transactions effected during the reporting period that satisfied the conditions for stamp duty relief at the time of borrowing.
(b)	Provide the number of stock borrowing transactions which have been fully settled by means of making stock returns in respect of the borrowed stocks during the reporting period. The stock borrowing transactions to which the stock returns relate should be those that satisfied the conditions for stamp duty relief at the time of borrowing [i.e. they are those transactions which have been included under item (i) in this Return or in any previous Returns].
(c)	Provide the number of stock borrowing transactions which either have become defaulted (for failing to make a stock return to the lender upon the expiry of the agreed term or as demanded by the lender), or have been settled (wholly or in part) by means other than the returning of the borrowed stocks (such as by cash payment in lieu to the lender). The reported figure for this item should be equal to the sum of the reported figures for items (vi) and (vii) [i.e. (iii) = (vi) + (vii)].
(d)	Provide the number of stock borrowing transactions which remained outstanding as at the period end. Please also provide details of such transactions in Schedule I under Part C.
(e)	<p>Provide the total number of stock borrowing transactions which are effected earlier than 30 days before the stock borrowing and lending agreement was registered, and of stock borrowing transactions the borrowed stocks of which are used for a non-specified purpose. Please also provide details of such transactions in Schedule II under Part C.</p> <p>Each of those stock borrowing transactions which remained outstanding at the end of the reporting period must be carried forward and reported again in the Returns to be filed for subsequent reporting periods (i.e. each of these outstanding transactions must be counted as a transaction in item (v) of Part B in future Returns and its details must be reported again in Schedule II under Part C) until it is fully settled by the returning of stocks or by other means. Stamp duty should have been paid for these kinds of settlement.</p>
(f)	Provide the number of stock borrowing transactions which have become defaulted for failing to make a stock return to the lender upon the expiry of the agreed term or as demanded by the lender. For the purpose of this item, all stock borrowings effected before 1 April 1999 which are not returned within 12 months from the date of borrowing (or date of the original borrowing as the case may be) are considered to be in default. Please also provide details of these transactions in Schedule III under Part C.
(g)	Provide the number of stock borrowing transactions which have been settled (wholly or in part) by means other than the returning of the borrowed stocks (such as by cash payment in lieu to the lender). Please also provide details of the stock borrowing transactions in Schedule IV under Part C.

RETURN OF STOCK BORROWING TRANSACTIONS
FOR THE PERIOD OF 6 MONTHS ENDING 30 JUNE/31 DECEMBER*

Stock Borrowing and Lending Agreement Number: _____

Part C: Details of Stock Borrowing Transactions reported in Items (iv) to (vii)

Schedule I – Item (iv)

Stock Borrowing Transactions outstanding at period end:

Stock Borrowing Ledger Ref. No.	Stock Code	Stock Name	Quantity of Stock

Schedule II – Item (v)

Stock Borrowing Transactions effected earlier than 30 days before registration or the borrowed stocks of which are used for non-specified Purposes (including the outstanding stock borrowing transactions of this category brought forward from the return of the last reporting period; please see note (e)):

Stock Borrowing Ledger Ref. No.	Stock Code and Stock Name	Initial Stock Borrowing Date	Total Quantity of Stock Borrowed	Quantity of Borrowed Stock Not Used for Specified Purpose	Quantity of Borrowed Stock returned & the Return Date	Quantity of Borrowed Stock settled by other means & the Settlement Date	Duty fully paid? (YES/NO) and Date of Payment	
							Borrowing	Return

Schedule III – Item (vi)

Stock Borrowing Transactions not returned at the end of the agreed term or upon demand by the lender:

Stock Borrowing Ledger Ref. No.	Stock Code and Stock Name	Initial Stock Borrowing Date	Total Quantity of Stock Borrowed	Quantity of Borrowed Stock Not Returned	Latest Date on which the Borrowed Stock should be returned	Duty fully paid? (YES/NO) and Date of Payment

Schedule IV – Item (vii)

Stock Borrowing Transactions settled by means other than stock returns:

Stock Borrowing Ledger Ref. No.	Stock Code	Stock Name	Total Quantity of Stock Borrowed	Quantity of Borrowed Stock settled by other means	Date of Settlement by other means	Duty fully paid? (YES/NO) and Date of Payment

Note: Please use supplementary sheets if more space is required.

* Delete where inappropriate