



INLAND REVENUE DEPARTMENT
STAMP OFFICE
1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong.
Tel. No.: 2594 3202 Web site : www.ird.gov.hk
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FOR OFFICIAL USE

Instrument Reference No.:

(to be supplied by Stamp Office if applicable)

**Adjudication Request - Deed of Gift or Agreement/Assignment
with no valuable consideration**
(Please attach the original instrument)

Part 1: Ad Valorem Duty

(A) **Instrument Execution Date** (D/M/Y): ____ / ____ / ____

(B) Property Details

1. Property Address (Either Standard or Other Format):

Standard Format

Other Format

Flat / Room ____ Floor ____ Block ____

Building ____

Estate ____

No. & Name of Street ____

____ District ____

Area: ☐ Hong Kong ☐ Kowloon ☐ New Territories

2. Nature of Property: ☐ Non-Residential ☐ Residential

3. Interest of Property Assigned: ☐ 100% ☐ 50% Other ____%

4. Number of Property Transferred: ____ (Note 1)

5. Number of car park(s) involved: ____

6. Land Registry's Property Reference No. (LRPRN): ____ ☐ No LRPRN

7. Rating Assessment No. (if known): ____

8. State of the Property: ☐ Bare Site ☐ Building

9. ☐ Property transferred with vacant possession

10. ☐ Property transferred with existing tenancy (details as follows)

Term of Tenancy (D/M/Y): From ____ / ____ / ____ To ____ / ____ / ____

Rent \$ ____ per month -

Including: ☐ Rates ☐ Government Rent ☐ Maintenance ☐ Management Charges(\$ ____ per month)

Excluding: ☐ Rates ☐ Government Rent ☐ Maintenance ☐ Management Charges(\$ ____ per month)

11. ☐ Transfer of Property under Home Ownership Scheme (Note 2) with consent of Housing Authority /Housing Society:

Assignor purchased property from Housing Authority/Housing Society on (D/M/Y): ____ / ____ / ____

Initial market value \$ ____ Initial purchase price \$ ____

(C) Assignor Details

1. Number of Assignor(s): ____

2. Name:

3. Identity Details:

HK Permanent IC No.

HKIC No.

Passport No.

(if no HK Permanent
IC/HKIC)

BR No.

Other Company No.
(if no BR)

Company established

4. Postal Address:

Assignor 1	Assignor 2
()	()
()	()
<input type="checkbox"/> in HK <input type="checkbox"/> outside HK	<input type="checkbox"/> in HK <input type="checkbox"/> outside HK
	<input type="checkbox"/> Same as Assignor 1 Other :

(D) Assignee Details

1. Number of Assignee(s): _____

2. Name:

3. Identity Details:

HK Permanent IC No.

()

()

HKIC No.

()

()

Passport No.

(if no HK Permanent IC /HKIC)

BR No.

Other Company No.
(if no BR)

Company established

☐ in HK ☐ outside HK☐ in HK ☐ outside HK

4. Postal Address:

☐ Property Address

Other :

☐ Property Address☐ Same as Assignee 1

Other :

5. Share Assigned (Note 3):

☐ Sole-owner ☐ Joint-owner☐ Co-owner _____%☐ Joint-owner ☐ Co-owner _____%**(E) Application for charging Ad Valorem Stamp Duty (AVD) at Lower Rates (Scale 2) (Note 4)****For residential property only**

1. Is the assignee(s) of residential property a Hong Kong permanent resident acting on his/her own behalf and not a beneficial owner of any other residential property in Hong Kong on the date of the instrument?

☐ Yes [No need to complete Declaration Form IRSD131(E) if the earliest instrument is executed on or after 28 February 2024]☐ Yes [Please also complete Declaration Form IRSD131(E) if the earliest instrument is executed between 23 February 2013 to 27 February 2024]☐ No [Proceed to Question 3]☐ Not applicable (earliest instrument executed before 23 February 2013)

2. Except for the car park(s) transferred under this instrument, does the assignee(s) own any other car park(s) in Hong Kong on the date of the earliest instrument in respect of this transaction?

☐ Yes☐ No☐ Not applicable (this transaction is solely involving non-residential property or this transaction is not involving car park)**For residential property and non-residential property**

3. Any other reason for claim of charging AVD at Scale 2?

☐ Yes [Please also complete Form IRSD118(E) /IRSD125E(E) if the earliest instrument is executed between 23 February 2013 to 27 February 2024]☐ No☐ Not applicable (the earliest instrument was executed before 23 February 2013)**Part 2: Special Stamp Duty (SSD) (Note 5)**

1. The vendor of this instrument:

☐ (a) (i) acquired the interest / or part of the interest of the property before 20 November 2010; or
(ii) disposed of the interest / or part of the interest of the property on or after 28 February 2024
[Proceed to complete Part 3 "Buyer's Stamp Duty"]☐ (b) acquired the interest / or part of the interest of the property between 20 November 2010 and 26 October 2012
☐ Holding period is within 24 months
☐ Holding period is more than 24 months [Proceed to complete Part 3 "Buyer's Stamp Duty"]☐ (c) acquired the interest / or part of the interest of the property on or after 27 October 2012 and disposed of it before 25 October 2023
☐ Holding period is within 36 months
☐ Holding period is more than 36 months [Proceed to complete Part 3 "Buyer's Stamp Duty"]☐ (d) acquired the interest / or part of the interest of the property on or after 27 October 2012 and disposed of it on or after 25 October 2023 but before 28 February 2024
☐ Holding period is within 24 months
☐ Holding period is more than 24 months [Proceed to complete Part 3 "Buyer's Stamp Duty"]

2. ☐ **Part A: The whole property under this instrument was acquired and disposed of within 24 / 36 months**

(a) Date of Acquisition (Note 6) _____ / _____ / _____ [D/M/Y]

(b) Date of Disposal (Note 6) _____ / _____ / _____ [D/M/Y]

(c) Holding Period (Note 7):

- ☐ 6 months or less ☐ More than 6 months but for 12 months or less ☐ More than 12 months but for 24 months or less
☐ More than 24 months but for 36 months or less

☐ **Part B: Same as Part A but with different acquisition dates for different parts of the property OR only part(s) of the property under this instrument was (were) acquired and disposed of within 24 / 36 months**

	Property 1	Property 2	Property 3
(a) (i) Address (for the property acquired and disposed of within 24 / 36 months)			
(ii) Interest of property acquired	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____%	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____%	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____%
(iii) Land Registry's Property Reference No. (LRPRN)	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN
(b) Date of Acquisition [D/M/Y] (Note 6)	_____ / _____ / _____	_____ / _____ / _____	_____ / _____ / _____
Instrument Reference No. of the chargeable instrument under the acquisition transaction			
(c) Date of Disposal [D/M/Y] (Note 6)	_____ / _____ / _____	_____ / _____ / _____	_____ / _____ / _____
(d) Amount of the total consideration for that property	\$ _____	\$ _____	\$ _____
(e) Holding period (Note 7)			
(i) 6 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) More than 6 months but for 12 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) More than 12 months but for 24 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iv) More than 24 months but for 36 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Any applicable exemption to SSD?

- ☐ Yes [Please also complete Form IRSD118(E)]
☐ No [Please complete Part 4(B)]

Part 3: Buyer's Stamp Duty (BSD) (Note 8)

1. Was the conveyance on sale or agreement for sale executed on or after 27 October 2012 but before 28 February 2024?

- ☐ Yes [Proceed to Question 2]
☐ No [Proceed to complete Part 4 "Stamp Duty Liability"]

2. Is the purchaser(s) a Hong Kong permanent resident acting on his/her own behalf?

- ☐ Yes [Please also complete Declaration Form IRSD131(E)]
☐ No [Proceed to Question 3]

3. Any other applicable exemption to BSD?

- ☐ Yes [Please also complete Form IRSD118(E) /IRSD125E(E)]
☐ No

Part 4: Stamp Duty Liability

(A) Ad Valorem Duty

Share of payment: Assignor _____% Assignee _____% Other _____%

(B) Special Stamp Duty (if applicable)

Share of payment: Assignor _____% Assignee _____% Other _____%

Part 5: Series of Transactions

- ☐ The transaction effected by the instrument does not form part of a larger transaction or series of transactions.
☐ The transaction effected by the instrument forms part of a larger transaction or series of transactions with details shown on the attached sheet.

Part 6: Declaration

I hereby declare that to the best of my knowledge, information and belief, the information contained in this form is true, correct and complete.

Signature: _____ Date: ____/____/____

Name: _____

Capacity: ☐ Assignor ☐ Assignee ☐ Legal Representative ☐ Other

Part 7: Solicitor Firm Details (if applicable)

Business Registration & Branch No.: _____

Contact Reference No.: _____

Telephone No.: _____ Fax No.: _____

Organization Chop

☐ Please tick ☒ if applicable

Notes

- Property refers to interest in land that can be registered in Land Registry under separate title.
- Home Ownership Scheme includes Home Ownership Scheme, Private Sector Participation Scheme, Tenants Purchase Scheme, Sandwich Class Housing Scheme and Flats for Sale Scheme.
- Total percentage of co-owner(s) should be equal to the "Interest of Property Assigned" in item 3 of "Property Details".
- Unless specifically exempted or otherwise provided, instrument executed on or after 23 February 2013 for acquisition or transfer of immovable property in Hong Kong is chargeable with AVD at the higher rates (Scale 1). With effect from 28 February 2024, the rates of AVD under Part 1 of Scale 1 are amended to be the same as those of AVD under Scale 2.
- The liability to Special Stamp Duty (SSD) will arise if there is sale and purchase or transfer of a residential property of which the property is acquired by the vendor or transferor on or after 20 November 2010 and disposed of by the vendor or transferor within 24 months (i) (the property was acquired on or after 20 November 2010 and before 27 October 2012 or (ii) the property was acquired on or after 26 October 2021 and disposed of on or after 25 October 2023 but before 28 February 2024) or 36 months (the property was acquired on or after 27 October 2012 and disposed of before 25 October 2023) from the date of acquisition.
- For SSD purposes, the date of a chargeable agreement for sale is the date a person "acquires" or "disposes of" a property. Chargeable agreement for sale includes both Provisional Agreement for Sale and Purchase and Agreement for Sale and Purchase. If there is no chargeable agreement for sale, the date of conveyance will be the date of acquisition and disposal. Where there is more than one chargeable agreement for sale in a transaction, the date of the first agreement will be taken as the date of "acquisition" or "disposal" of a property.
- SSD is calculated at varying rates based on the holding period of the property by the vendor before disposal as follows -

Holding Period	The property was acquired on or after 20 November 2010 and before 27 October 2012	The property was acquired on or after 27 October 2012 and disposed of before 25 October 2023	The property was acquired on or after 27 October 2012 and disposed of on or after 25 October 2023 but before 28 February 2024
6 months or less	15%	20%	20%
More than 6 months but for 12 months or less	10%	15%	15%
More than 12 months but for 24 months or less	5%	10%	10%
More than 24 months but for 36 months or less	-	10%	-
- The liability to BSD will arise if the conveyance on sale or agreement for sale of residential property is executed on or after 27 October 2012 but before 28 February 2024, except where the purchaser is a Hong Kong permanent resident acquiring the property on his/her own behalf (i.e. the person is both the legal and beneficial owner).
- If space is insufficient, please provide other details on a separate sheet.
- Please browse IRD website (www.ird.gov.hk) for the details of the circumstances under which AVD at Scale 1 are not applicable and the applicable exemptions to SSD and BSD.

Personal Information Collection Statement

- The provision of personal data required by this form and during the processing of your request is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your request.
- The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to other government or statutory bodies including the Rating and Valuation Department and Immigration Department, and any other third parties provided that the disclosure/transfer is authorized or permitted by law.
- You have the right to request access to and correction of your personal data held by the Department. Such request should be addressed to the Superintendent of Stamp Office at 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
- If a stamp certificate is issued in respect of the Instrument concerned, some of the information provided by you will be shown therein. Any person holding a stamp certificate may check its authenticity via IRD "e-Stamping System".
- If you are the agent / representative of the relevant parties, please inform them of this Personal Information Collection Statement and also take note of your obligations under the Personal Data (Privacy) Ordinance (Cap.486).