



INLAND REVENUE DEPARTMENT  
STAMP OFFICE

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FOR OFFICIAL USE

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

I hereby apply for an exemption under section 29C(5A) of the Stamp Duty Ordinance.

**(I) Details of the Agreement for Sale**

Date of Agreement: \_\_\_\_\_ Date on which the Agreement was  
cancelled, annulled or rescinded: \_\_\_\_\_

Reason(s) for cancellation, annulment or rescission of the Agreement  
(attach separate paper if insufficient space):

\_\_\_\_\_

Address of Property:

\_\_\_\_\_

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

**(III) Declaration**

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

This agreement for sale was **not** cancelled, annulled or rescinded or was otherwise not performed by reason of the occurrence of a specified event described in section 29C(11)(b)(ii) or (iii) of the Stamp Duty Ordinance.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)

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Name of Applicant: \_\_\_\_\_

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

Capacity:  Vendor  Purchaser  Others (please specify) \_\_\_\_\_

Postal 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- (a) Documentary evidence to prove that the agreement has been cancelled, annulled or rescinded or is otherwise not performed, e.g. Cancellation Agreement, Court Order.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 agreement, in the event that the instrument was stamped by means of conventional stamp(s).
- (d) A copy of the Questionnaire (Form IRSD26) 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”