



修正遺產申報誓章  
CORRECTIVE AFFIDAVIT  
遺產稅條例(第 111 章)第 3 條  
Estate Duty Ordinance, Cap, 111, Section 3

適用於修正遺產申報誓章或遺產呈報表。  
For use where the affidavit for the Commissioner or the account is to be corrected.

註：——除羅馬拼音姓名外，有中文姓名者亦須另以中文字填寫其姓名。  
NOTE:— The Chinese characters should be given (in addition to any romanized equivalent) in the case of all Chinese names.

(1) 須填寫所有別名。  
(1) All aliases should be included.

有關已故的<sup>(1)</sup> .....  
In the Estate of<sup>(1)</sup> ..... 的遺產事。  
..... deceased.

(2) 填寫“本人”或“我們”，以及各宣誓人的姓名及地址。

<sup>(2)</sup> .....  
.....  
.....

(2) Insert 'I' or 'we' and name, and address of each person who joins in affidavit or affirmation.

謹以至誠宣誓如下：——  
make oath (do solemnly and sincerely affirm) and say as follows:—

1. 死者於 ..... 年 ..... 月 ..... 日去世。  
This deceased died on .....

2. 一份<sup>(3)</sup> ..... 已於 .....  
由 ..... 交付。  
An<sup>(3)</sup> ..... was delivered by .....  
on .....

(3) 遺產申報誓章或遺產呈報表。

(3) Affidavit for Commissioner or Account.

3. 現發現鑑於背頁所述的情況，有關<sup>(3)</sup> .....  
It has now been discovered in the circumstances stated overleaf that that<sup>(3)</sup> ..... 需作修正。  
..... requires correction.

4. 本人在此表格所附上的陳述書中，真實、準確地陳述所需的修正。  
The Statement I annexed hereto is a true and accurate statement of such necessary correction.

(4) 如申請扣除於以前未有扣除的債項，須按原來誓章所需，即將表格 ED1 的第 6 及 7 段的適用段次填入本欄。

(4) Where allowance is claimed for debts not previously deducted the appropriate paragraph as required on an original affidavit should be inserted here, i.e. para. 6 and 7 of E.D. 1.

5. <sup>(4)</sup> .....  
.....  
.....  
.....  
.....  
6. 除本誓章及已交付的<sup>(3)</sup> .....  
..... 內所列財產之外，據  
..... 所知所  
信，在死者去世時並無任何須徵收遺產稅的財產轉移或被當作轉移。

Save as appears in and by this affidavit and the<sup>(3)</sup> ..... which has been already delivered no property chargeable with Estate Duty passed or is deemed to have passed, so far as ..... know or believe, on the death of the deceased.

7. 現鑑於背頁所述的情況，遺產稅似屬<sup>(5)</sup>少付或多付，而全部情況已向遺產稅署署長呈報，以便署長<sup>(5)</sup>可以收取不足之稅款及其利息（或）可以將多付之數退回予.....，<sup>(5)</sup>署長或該人的收據即代表有關責任已予充分解除。

(5) 視乎事實刪去不適用字句。如所作修正不影響各項價值，則刪去此段。

(5) Strike out to meet the facts. When corrections do not affect values strike out this paragraph.

(6) 加入適當的誓章結語式。

(6) Insert appropriate form of jurat.

It now appears that in the circumstances stated overleaf<sup>(5)</sup> too little or too much estate duty has been paid, all of which is submitted to the Commissioner of Estate Duty in order that<sup>(5)</sup> the deficient duty, with interest thereon may be accepted (or) that the overpaid duty may be returned to ..... whose receipt shall be a sufficient discharge.

就本人所知所信，上述各項均屬真確。<sup>(6)</sup>

All of which is true to the best of my knowledge and belief.<sup>(6)</sup>

此項宣誓／確認\*是上述 ..... 於  
..... 年 ..... 月 ..... 日在香港 .....  
在本人面前作出，誓章經由 .....  
以中國的 ..... 方言向上述\*宣誓者／確認者傳譯

.....  
監誓員

\*Sworn/affirmed by the above named .....  
at ..... Hong Kong this ..... day of .....  
the same having been duly interpreted to the \*deponent/affirmant  
in ..... dialect of the Chinese language by .....  
Before me,

.....  
Commissioner for Oaths.

本人..... 謹此宣誓／謹以至誠確認，\*本人諳熟中文，及英文本人已將本文件內容以中國的..... 方言，向宣誓者／確認者\* .....  
..... 作真實明確及清晰可聞的傳譯（並會將即將為其主持的宣誓／確認忠實向其傳譯）  
此項宣誓／確認是於 ..... 年 ..... 月 ..... 日  
在香港

在本人面前作出，

監誓員：.....

I, ....., do solemnly, sincerely and truly affirm (make oath) and say that I well understand the ..... dialect of the Chinese language and the English language and that I have truly, distinctly and audibly interpreted the contents of this document to the affirmant/deponent\*  
....., †(and that I will truly and faithfully interpret the oath or affirmation about to be administered to him/her\*.)

\*AFFIRMED/SWORN at .....  
Hong Kong, this ..... day of ....., }  
Before me,

† to be included if the Commissioner for Oaths is not acquainted with the affirmant's or deponent's language or dialect.

.....  
Commissioner for Oaths.

\* 請將不適用的刪去。  
\*Delete whichever is inapplicable.

警告 WARNING  
作虛假填報者有被檢控之虞  
FALSE STATEMENTS MAY LEAD TO PROSECUTION

請在此附上附表  
Schedule to be  
annexed here.

修正陳述書  
STATEMENT OF CORRECTIONS

編號 Serial No.	參照原來的遺產申報誓章或 遺產呈報表所作的修正詳情 Particulars of the correction to be made by reference to the original affidavit or account	價值 VALUE		增加 Increase	減少 Decrease
		原來的遺產申報 誓章所載價值 As in original affidavit	經修正後 的價值 As now corrected		
		\$ 元	\$ 元		

.....

.....

作出誓章者簽署  
Signature of person making the affidavit.

引致需作修正的情況的陳述書  
STATEMENT OF THE CIRCUMSTANCES NECESSITATING THE SEVERAL CORRECTIONS

<p>背頁所載陳述書 的編號 Reference Number to the Statement overleaf</p>	<p>凡申索任何退款，必須列明所根據的全部詳情及遺產稅署署長可能需要以協助其作出決定的任何詳情。 Where any claim to refund is made <i>full particulars</i> relied on and any particulars which the Commissioner may be likely to need to enable him to decide on the claim should be set out.</p> <p>凡對原來遺產申報誓章作出增補，則須填寫原來所規定須填報的詳情。 Where any additions to the original affidavit are made the same particulars as required in the original should be given.</p>

.....  
.....  
作出誓章者簽署  
*Signature of person making the affidavit.*

律師姓名（如有律師） .....  
Name of Solicitor (if any)

如需本署與律師聯絡，遺囑執行人須在此簽署。  
If communications are to be sent to the Solicitor, the executor should sign here.