

FORM 1.
AFFIDAVIT FOR THE COMMISSIONER,
(Estate Duty Ordinance, Cap. 111, section 3).

For use to disclose all property passing on the death (whether it devolves on the personal representative or not) and property of which the deceased was a trustee for another person.

Chinese characters should be given (in addition to the romanized equivalent) in the case of all Chinese names.

(1) All aliases should be included. In the Estate of (1)

(2) Insert late address and occupation. deceased who held $\frac{\text{Identity Card Number}^*}{\text{Passport Number}}$ of (2)

(3) Name, identity card number (or passport number), address and occupation (or status of a woman) to be stated. $\frac{\text{I}^*}{\text{We}}$ (3)

make oath (do solemnly and sincerely affirm) and say as follows:—

(4) Probate, Letters of Administration etc. as the case may be. If resealing of a grant is being applied for, add the Court making the original grant and the date on which it was made. 1. $\frac{\text{I}^*}{\text{We}}$ desire to obtain a $\frac{\text{grant}^*}{\text{resealing of grant}}$ of (4)

of the above named deceased who died $\frac{\text{testate}^*}{\text{intestate}}$ (5) on aged at

(5) If the deceased died testate, a copy of the last Will should be annexed. 2. $\frac{\text{I am}^*}{\text{We are}}$ applying for the grant in $\frac{\text{my}^*}{\text{our}}$ capacity of (6)

(6) Executor, attorney for executor, the person entitled to administration, guardian etc. 3. The Statement "X" hereto annexed is a true and complete statement of (i) the names, ages and relationship to the deceased of all persons surviving the deceased who, under the intestacy or partial intestacy, are entitled in distribution to the estate, (ii) the names and addresses of the personal representatives of all such as have since died and the dates of such deaths, (iii) the names, ages, dates of death and the names and addresses of their personal representatives of all persons being beneficiaries under the Will of the deceased who either survived the deceased and have since died or predeceased the deceased in such circumstances that their benefits under the Will did not lapse on their deaths.

4. The Statement "Y" hereto annexed is a true and complete statement; as regards Part I thereof, of all the names including "tong" or family names in which the deceased personally owned property in Hong Kong and of the circumstances in which he/she* came by and the purposes for which he/she* used those names, and as regards Part II thereof, of all the names including "tong" or family names (other than those falling under Part I) by virtue of which he/she* was entitled on the date of death to any share or interest (whether in possession or expectancy) in any property in Hong Kong; and of the name and relationship, if any, to the deceased of the person entitled (whether as owner, trustee, manager or otherwise) to use such name, and of the property held in such name and the extent of the deceased's interest therein.

To the best of my/our* knowledge and belief the deceased held no other property in Hong Kong nor had any interest in any property in Hong Kong under any other "tong" of family name or under any other name whatsoever.

5. Each of the annexed Accounts shows true particulars and values of all the property described in the headings to that Account and the Accounts include, so far as I/we* after diligent search have been able to ascertain, all property of the deceased passing or deemed to pass on the death of the deceased and all the property held by the deceased as trustee only and not beneficially.

6. The Part I of the Schedule 1 to Account 1, and Schedule 2 to Account 2, contain true and particular lists of the debts due and owing from the deceased at the time of his death contracted in Hong Kong to persons resident therein or charged on property situate within Hong Kong, together with the names and addresses of the several persons to whom they are respectively due and the descriptions and amounts of such debts.

* Delete whichever is inapplicable.

The Part II of the Schedule 1 to Account 1 contains a true account of the funeral expenses of the deceased.

7. Each of the Schedules of deductions to the Accounts contains true and correct particulars of the debts, incumbrances and liabilities described in that Schedule. I/We* know of no facts which prevent such debts, incumbrances and liabilities from being allowable by law in determining the value upon which estate duty is payable.

8. I/We* have made the fullest possible enquiries but have not been able to ascertain the precise amount or value of the property referred to in Exhibit to Account So far as the amount and value can now be estimated, they are stated in Account I/We* undertake, as soon as the amount and value are fully ascertained, to bring in a full account thereof, and to pay both the additional duty for which I/we* may be liable, and any further duty, payable by reason thereof, for which I/we* may be liable on other property mentioned in this Affidavit.

9. Save as disclosed in the replies set forth to the question on Pages 3, 4 and 5 hereof, the deceased did not, within three years of his death, make any gifts of money or other property to any person whomsoever nor any disposition whatsoever in favour of a relative.

10. Save as disclosed in the replies set forth to the questions on Pages 3, 4 and 5 hereof, the deceased did not, at any time, make any gift of money or other property to any person whomsoever accompanied by a reservation of interest or benefit to himself, nor any disposition whatsoever in favour of a relative accompanied by such a reservation.

11. Save as disclosed in the replies set forth to the questions on Pages 3, 4 and 5 hereof and Accounts 1, 2 and 3, there is no property in Hong Kong (under any title whatsoever) in respect of which estate duty is chargeable on the death of the deceased.

12. The replies set forth to the questions numbered 1 to 10 on Pages 3, 4 and 5 hereof are true and correct.

ALL OF WHICH IS TRUE TO THE BEST OF MY/OUR* KNOWLEDGE AND BELIEF.

AFFIRMED/SWORN* by the above named
at _____ Hong Kong, this _____ day
of _____, the same having been duly interpreted
to the affirmant/deponent* in _____ dialect of the
Chinese language by _____ } _____
Before me,
Commissioner for Oaths

AFFIRMED/SWORN* by the above named
at _____ Hong Kong, this _____ day
of _____, the same having been duly interpreted
to the affirmant/deponent* in _____ dialect of the
Chinese language by _____ } _____
Before me,
Commissioner for Oaths

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*
about to be administered to him/her*.) , †(and that I will truly and faithfully interpret the oath or affirmation
AFFIRMED/SWORN* at _____ } _____
Hong Kong, this _____ day of _____, } _____
Before me,
Commissioner for Oaths

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

* Delete whichever is inapplicable.



QUESTIONNAIRE.

QUESTIONS	ANSWERS
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If Estate Duty is payable on any property mentioned such property should be included in the appropriate account of this Affidavit.

1. GIFTS INTER VIVOS
(see Account 3)

- (a) What gifts of money, shares or other property (give full details of each) did the deceased make, either to persons or for the purpose of charity, within 3 years of his death?
- (b) What gifts (give full details of each) did the deceased make at any time:—
 - (i) reserving to himself a life or other interest therein? or
 - (ii) providing for himself any benefit by contract or otherwise? or
 - (iii) not to his ENTIRE exclusion?

2. TRANSFERS

What shares in a private company or interest in a partnership did the deceased, at any time, transfer to another person:—

- (a) reserving to himself a life or other interest therein?
- (b) providing for himself any benefit by contract or otherwise? or
- (c) not to his entire exclusion?

(In respect of each such transfer state:—

- (i) the name of the company or the partnership;
- (ii) the number of shares or the proportion of the deceased's interest transferred;
- (iii) the name and address of the transferee;
- (iv) the consideration for the transfer;
- (v) the relationship which the transferee bears to the deceased).

3. LIFE INTERESTS
(See Account 3)

- (a) Was the deceased entitled either to:—
 - (i) receive an annuity?
 - (ii) an interest for life in any property? or
 - (iii) an interest for other than life in any property?

(If the answer is in the affirmative state the particulars of each annuity or interest).

- (b) Was the deceased in receipt of an allowance for maintenance either:—
 - (i) under the terms of a will?

QUESTIONNAIRE,—Continued

QUESTIONS	ANSWERS
<p>(ii) under an intestacy? or (iii) under a deed of settlement or otherwise?</p> <p>If so, please state the full name of the testator or intestate and the date of grant of representation, or if under a deed or otherwise please submit copies of the relevant documents.</p>	
<p>4. INTERESTS IN EXPECTANCY</p> <p>Had the deceased any interest expectant upon the death of any person or persons under a Will or settlement? If so, please furnish particulars of such interest.</p>	
<p>5. INTEREST IN OTHER ESTATES</p> <p>Had the deceased any interest as a beneficiary in an Estate in course of administration? If so, please give the following particulars:—</p> <p>(i) the name of the testator or intestate from whose estate the interest is derived;</p> <p>(ii) the date and place of the grant of representation in respect of the Estate;</p> <p>(iii) the name and address of the Executor(s) or Administrator(s).</p>	
<p>6. PROPERTY HELD JOINTLY (see Account 2)</p> <p>(1) Was the deceased:—</p> <p>(i) a joint owner of any property other than property of which he was merely a trustee?</p> <p>(ii) interested beneficially in any moneys or securities in the joint names of himself and another?</p> <p>(2) If the answer to either (1)(i) or (ii) is in the affirmative, give particulars of the property, moneys or security and state in respect of each item:—</p> <p>(a) whether the deceased's share passed on his death under his will or intestacy;</p> <p>(b) whether the property, moneys or securities passed on the deceased's death to the survivor in joint ownership.</p> <p>(3) If (2) applies:—</p> <p>(i) If the property was acquired under a will or intestacy, state the name of the deceased and the date of the grant of representation;</p> <p>(ii) If the property was acquired by purchase, state:—</p>	

QUESTIONNAIRE,—Continued

QUESTIONS	ANSWERS
<p>(a) the date of purchase;</p> <p>(b) by whom and in what shares the purchase money was provided; and, if any part was provided by the deceased's wife out of her own property, the exact source from which her contribution was derived;</p> <p>(iii) If there is money on joint deposit or joint current account at a bank, state the date of the opening of the account and similar particulars in (ii)(b) above;</p> <p>(iv) State the names and addresses of the surviving beneficiaries and of their solicitors (if any).</p>	
<p>7. POLICIES OF INSURANCE OTHER THAN THOSE INCLUDED IN ACCOUNT 1 OF THIS AFFIDAVIT</p> <p>(a) Did any moneys become payable on the death of the deceased under any policy whether fully paid up or not on which any premiums had been paid or provided by the deceased or by any person who had property derived from the deceased?</p> <p>(b) Did the deceased by way of gift within three years of his death pay any premium under a policy on his life which matured or was surrendered during his lifetime?</p> <p>If so, full particulars should be given.</p>	
<p>8. ANNUITIES, PENSIONS, GRATUITIES, ETC.</p> <p>Does any annuity or sum of money, otherwise than under the deceased's Will, become payable on his death to any person?</p> <p>If so, please furnish particulars.</p>	
<p>9. POWERS OF APPOINTMENT</p> <p>Did the deceased have a general power of appointment over any property (whether exercised or not)?</p> <p>If so, please give full particulars.</p>	
<p>10. LAND AND BUILDINGS</p> <p>Had the deceased any interest in Land or Buildings? If so, please complete E.D. Form No. 30 in duplicate in respect of each property and attach hereto.</p>	

ACCOUNT 1.

Property situate in Hong Kong which devolves on the personal representative of the deceased.

NOTES.

- (i) In every case where there is insufficient space a separate statement should be annexed and referred to, the totals being inserted here.
- (ii) In every appropriate case interest, dividends, rent or profits accrued to date of death must be separately inserted in the column provided.
- (iii) In every case where there is no property the word NONE must be inserted against each item concerned.
- (iv) In every case where a professional valuation has been made the valuation report should be annexed and referred to.
- (v) The instructions in the margin applicable to particular items must be complied with and in addition any other relevant information to assist identification must be supplied.
- (vi) All property, however trivial in value, must be included as the rate of duty may be affected.

CLASS OF PROPERTY.

Instructions	Item	Particulars	Omit if included in Schedules Annexed		Gross Principal Value
			Principal Value	Interest, Dividend, Rent, etc. Accrued	
<p>(a) Give name and address of Banks. Bank Statements covering 3 years prior to death (or from date of opening A/C if within that period) to be annexed.</p> <p>(b) Give name and address of firm or business undertaking.</p> <p>(c) Give name and address of mortgagor etc. and short relevant particulars.</p> <p>(d) Describe holdings fully, giving value at date of death and market price where available.</p> <p>(e) Balance Sheet signed by Manager to be annexed.</p> <p>(f) Balance Sheet signed by surviving partner(s) to be annexed.</p>	<p>1. CASH (other than Cash at Banks).</p> <p>2. CASH AT BANKS. (i) On Current Account. (ii) On Deposit Account. (see Instruction (a)).</p> <p>3. DEPOSITS in any firm or business undertaking within Hong Kong other than a bank. (see Instruction (b)).</p> <p>4. MONEY OUT ON MORTGAGE. (see Instruction (c)).</p> <p>5. MONEY OUT on bonds, bills, promissory notes.</p> <p>6. OTHER DEBTS due to the deceased not included under 8 below.</p> <p>7. STOCKS AND SHARES. (i) In public companies in Hong Kong. (ii) In private companies in Hong Kong. (iii) In Companies incorporated outside Hong Kong if deposited in Hong Kong at date of death and transferable in Hong Kong. (see Instruction (d)).</p> <p>8. BUSINESS (including good-will, stock-in-trade and book debts). (i) Under sole proprietorship. (see Instruction (e)). (ii) In partnership. (see Instruction (f)).</p>				
		<i>Carried forward</i>			

ACCOUNT 1,—Continued

Instructions	Item	Particulars	Omit if included in Schedules Annexed		Gross Principal Value	
			Principal Value	Interest, Dividend, Rent, etc. Accrued		
<p>(g) Exclude if included elsewhere, e.g. under item 8 or 9.</p> <p>(h) Give name and address of insurance company and sum assured.</p> <p>(j) Annex schedule to show: (i) Annual rent, if let. (ii) Annual rateable value. (iii) Annual deductions. (iv) Net value. (v) Date of purchase. (vi) Estimated value at date of death.</p> <p>(k) If interest or power was derived under a Will, give name and date of death of testator. If under a deed, give names and addresses of trustees.</p> <p>(l) Give name and age (at date of deceased's death) of person on whom the interest depends and give details of Will or settlement creating the interest.</p> <p>(m) e.g. accrued salary, director's fees, uncashed dividends and interest received, commission, amounts due from provident funds etc. etc.</p>	<p>9. HOUSEHOLD GOODS etc., including: (i) Clothing and personal effects. (ii) Books. (iii) Pictures and Curios. (iv) Jewels. (v) Vehicles and boats (vi) Sporting equipment. (vii) Furniture and silver, including silver plate. (viii) Linen.</p> <p>10. SHIPS, or share in ships, registered in Hong Kong. (see Instruction (g))</p> <p>11. POLICIES OF INSURANCE and bonuses (if any) thereon. (i) On life of deceased. (ii) On life of any other person than deceased. (see Instruction (h)).</p> <p>12. LAND AND BUILDINGS. (see Instruction (j)). Rents accrued thereon to date of death.</p> <p>13. Income due or accrued on any property of which deceased was a life tenant. (see Instruction (k)).</p> <p>14. Deceased's interest in any property directed to be sold by settlement or by Will of some other person whether actually sold or not. (see Instruction (k)).</p> <p>15. Property over which deceased had and exercised by Will a general power of appointment. (see Instruction (k)).</p> <p>16. Property over which deceased had but did not exercise by Will a general power of appointment and which in default of such exercise belonged to deceased absolutely. (see Instruction (k)).</p> <p>17. Expectant interest. (see Instruction (l)).</p> <p>18. Other property not comprised under above heads devolving upon the personal representative. (see Instruction (m)).</p>	<p><i>Brought forward</i></p>				
				Total of Account 1 \$		
				<u>Less:</u> Parts I and II Schedule 1 \$		
				Carried to Summary, P. 15 \$		

ACCOUNT 1,—Continued

SCHEDULE 1.

Part I.

An account of debts due and owing from the deceased contracted in Hong Kong to persons resident therein or charged on property situate in Hong Kong

Name and address of creditor	Description of debt	Amount
Total of Part I \$		

Part II.

Account of the funeral expenses of the deceased.

Particulars	Amount	
Total of Part II \$		
Total of Schedule 1, Parts I & II (carried to P. 7) \$		

ACCOUNT 2.

BENEFICIAL INTERESTS IN PROPERTY VESTED IN THE DECEASED AND OTHER PERSONS JOINTLY passing or accruing by survivorship on the death of the deceased (see section 14(7A) of Cap. 111).

Particulars	Value of deceased's interest at date of his death
<div style="text-align: right; margin-bottom: 10px;">Total of Account 2 \$</div> <div style="text-align: right; margin-bottom: 10px;"><u>Less:</u> Deductions in Schedule 2 below</div> <div style="text-align: right;">Net value (carried to Summary, P. 15) \$</div>	<hr/> <hr/> <hr/>

SCHEDULE 2.

Debts.

Name and address of creditor	Description of debt	Amount
		<hr/> <div style="text-align: right;">Total—carried above \$</div> <hr/>

ACCOUNT 3.

REMAINDER OF THE PROPERTY IN HONG KONG IN RESPECT OF
WHICH ESTATE DUTY IS PAYABLE ON THE DEATH OF THE DECEASED.

(Questionnaire para. 1).

Part I—Whereon the estate duty is ELECTED TO BE PAID on the delivery of this Affidavit.

Item	Particulars	Principal value at date of death
	Total of Account 3, Part I (carried to Summary, P. 15)	\$

ACCOUNT 3,—Continued

Part II—Whereon the estate duty is NOT to be paid on the delivery of this Affidavit.

Item	Particulars	Principal value at date of death

ACCOUNT 4.

Property held by the deceased as trustee only. The values should not be carried to the Summary.

Particulars	Gross Principal Value
(i) Follow the order of Account 1. (ii) Give full particulars of the trust; date and names of parties to any deed; name of any testator and date of Probate; names and addresses of beneficiaries.	

STATEMENT "X".

(i) Persons entitled in distribution under the intestacy or partial intestacy.

Name	Age	Relationship to the deceased

(ii) Personal representatives of such of the above as have died since the death of the deceased.

Name of personal representative	Address	Name of the deceased person represented	Date of death of such deceased person

(iii) Beneficiaries under the Will who survived deceased and have since died or who predeceased him/her but did not thereby lose their benefits.

Name	Age	Date of death	Name of personal representative	Address of personal representative

STATEMENT "Y".

Part I.

Name (including "tong" or family names) in which the deceased personally held property in Hong Kong.

Name	How did he come by the name (e.g. was it given to him, adopted by him, or did he succeed to it?)	For what purpose was the name used

Part II.

Name (including "tong" or family names) other than those falling under Part I, by virtue of which the deceased had an interest in property in Hong Kong.

Name	Name of the person entitled to use the name; relationship to the deceased	Particulars of the property	Extent of the deceased's interest

SUMMARY OF AFFIDAVIT.

<i>SECTION 1</i> —The deceased's Free Estate and property aggregable therewith	As sworn: to be filled in by applicant	As assessed: to be filled in at Estate Duty Office
<p>A. Rate of Duty</p> <p style="margin-left: 40px;">Account 1 —</p> <p style="margin-left: 40px;">Account 2 —</p> <p style="margin-left: 40px;">Account 3, Part I—</p> <p style="margin-left: 40px;">(a) Total \$</p> <p style="margin-left: 40px;">Other aggregable property on which duty is NOT being paid on this Affidavit (From Account 3, Part II)</p> <p style="margin-left: 40px;">(b) <i>Total for the Rate</i> \$</p>		
<p>B. Value on which duty is to be now paid (as (a) above) \$</p> <p style="margin-left: 40px;"><i>Deduct</i> Value of interests in expectancy on which payment of duty is to be deferred \$</p> <p style="margin-left: 40px;"><i>Value of property remaining</i> \$</p>		

<i>SECTION 2</i> —Computation of Duty	On Sworn Value	On Assessed Value
<p>(This calculation will, if preferred, be made in Estate Duty Office)</p> <p>Appropriate rate on value as at Section 1A(b) is%</p> <p>Section 1B</p> <p>\$ @% —</p> <p style="margin-left: 40px;">Interest thereon at 4% from date of death</p> <p style="margin-left: 40px;">to (6 months)</p> <p style="margin-left: 40px;">Interest at 8% from to</p> <p style="margin-left: 80px;">(..... years days)</p> <p style="margin-left: 40px;"><i>Total duty and interest</i> \$</p>		

Name of Solicitor (if any)

If communications are to be sent to the Solicitor, the executor shall sign here.