



稅務局 印花稅署
香港九龍啟德協調道 5 號稅務中心 1 樓

INLAND REVENUE DEPARTMENT, STAMP OFFICE
1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong

網址 Website: www.ird.gov.hk
電郵 E-mail: taxsdo@ird.gov.hk

電話號碼 Tel No.: 2594 3201
傳真號碼 Fax No.: 2519 6740

To: The Collector of Stamp Revenue

**RETURN OF STOCK BORROWING TRANSACTIONS
FOR THE YEAR ENDING 31 DECEMBER**

This return is furnished in accordance with section 19(13)(c) of the Stamp Duty Ordinance, Cap. 117, (“the Ordinance”)

Part A Summary of Stock Borrowing (“SB”) Transactions not meeting the stamp duty relief requirements under s. 19(12) and 19(12A) of the Ordinance:

Stock Borrowing and Lending Agreement Number (SBA)

- (1) State total number of SB transactions effected earlier than 30 days prior to registration of the Agreement
[Please provide details in Schedule 1 under Part B]
- (2) State total number of SB transactions with borrowed stocks not used for specified purposes
[Please provide details in Schedule 2 under Part B]
- (3) State total number of SB transactions not returned at the end of the agreed term or upon demand by the lender
[Please provide details in Schedule 3 under Part B]
- (4) State total number of SB transactions settled by means other than stock returns (e.g. cash payment)
[Please provide details in Schedule 4 under Part B]

| | | |
|---|--|--|
| | | |
| Number of Transactions (Please input “0” if there is no such SB transaction) | | |
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[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, all stock borrowing transactions and/or stock returns must be properly recorded in the Stock Borrowing Ledger.

Signature: _____ **Telephone No.:** _____

Borrower’s Name: _____

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

Date: _____ (dd/mm/yyyy) **Company Chop:** _____

Correspondence Address: _____ (Please put “X” in the box if the following is a new address ☐)

Area Code: (H=HK, K=KLN, N=NT, O=Overseas) [H / K / N / O]*

*Please select

OFFICIAL USE

Return/Period Code: []*

Please read General Guidance attached

Serial Number: _____

RETURN OF STOCK BORROWING TRANSACTIONS FOR THE YEAR ENDING 31 DECEMBER

Stock Borrowing and Lending Agreement Number: _____

Part B

Details of Stock Borrowing Transactions reported under Part A:

Schedule 1 – SB transactions effected earlier than 30 days prior to registration of the Agreement

(No. of transactions: .)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Stock Borrowed | Initial Stock Borrowing Date | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|-------------------------------|------------------------------------|--|---|
| | | | | | |

[#] The related stock return is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 2 – SB transactions with borrowed stocks not used for specified purposes

(No. of transactions: .)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks not used for specified purpose | Initial Stock Borrowing Date | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|---|------------------------------------|--|---|
| | | | | | |

[#] The related stock return is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 3 – SB transactions not returned at the end of the agreed term or upon demand by the lender

(No. of transactions: .)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks not returned | Latest Date on which the Borrowing Stocks should be returned ^{###} | Duty fully paid on these SB transactions? (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|--|---|---|---|
| | | | | | |

^{###} Any subsequent return of stock after this date is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 4 – SB transactions settled by means other than stock returns

(No. of transactions: .)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks settled by other means | Date of Settlement | Duty fully paid on these SB transactions? (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|---|-----------------------|---|---|
| | | | | | |

Please use supplementary sheets if more space is required.

**RETURN OF STOCK BORROWING TRANSACTIONS
FOR THE YEAR ENDING 31 DECEMBER**

Stock Borrowing and Lending Agreement Number: _____

Part B

Details of Stock Borrowing Transactions reported under Part A:

Schedule 1 – SB transactions effected earlier than 30 days prior to registration of the Agreement

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Stock Borrowed | Initial Stock Borrowing Date | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|-------------------------------|------------------------------------|--|---|
| | | | | | |

[#] The related stock return is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 2 – SB transactions with borrowed stocks not used for specified purposes

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks not used for specified purpose | Initial Stock Borrowing Date | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|---|------------------------------------|--|---|
| | | | | | |

[#] The related stock return is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 3 – SB transactions not returned at the end of the agreed term or upon demand by the lender

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks not returned | Latest Date on which the Borrowing Stocks should be returned ^{###} | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|--|---|--|---|
| | | | | | |

^{###} Any subsequent return of stock after this date is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 4 – SB transactions settled by means other than stock returns

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks settled by other means | Date of Settlement | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|---|-----------------------|--|---|
| | | | | | |

Please use supplementary sheets if more space is required.

**RETURN OF STOCK BORROWING TRANSACTIONS
FOR THE YEAR ENDING 31 DECEMBER**

Stock Borrowing and Lending Agreement Number: _____

Part B

Details of Stock Borrowing Transactions reported under Part A:

Schedule 1 – SB transactions effected earlier than 30 days prior to registration of the Agreement

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Stock Borrowed | Initial Stock Borrowing Date | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|-------------------------------|------------------------------------|--|---|
| | | | | | |

[#] The related stock return is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 2 – SB transactions with borrowed stocks not used for specified purposes

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks not used for specified purpose | Initial Stock Borrowing Date | Duty fully paid on these SB transactions? [#] (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|---|------------------------------------|--|---|
| | | | | | |

[#] The related stock return is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 3 – SB transactions not returned at the end of the agreed term or upon demand by the lender

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks not returned | Latest Date on which the Borrowing Stocks should be returned ^{###} | Duty fully paid on these SB transactions? (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|--|---|---|---|
| | | | | | |

^{###} Any subsequent return of stock after this date is also subject to payment of stamp duty, please present the relevant instruments to the Stamp Office for stamping accordingly.

Schedule 4 – SB transactions settled by means other than stock returns

(No. of transactions:)

| Stock Borrowing Ledger Item No. | Stock Code and Stock Name | Quantity of Borrowed Stocks settled by other means | Date of Settlement | Duty fully paid on these SB transactions? (YES/NO) | Date of Payment of stamp duty, if applicable, and please attach Supporting Documents |
|------------------------------------|---------------------------|---|-----------------------|---|---|
| | | | | | |

Please use supplementary sheets if more space is required.

General Guidance to Form SBUL 1

1. A Borrower who has registered a stock borrowing and lending agreement with the Stamp Office must file this Return except both of the following conditions are satisfied where no filing is required:
 - (a) there is no stock borrowing transaction effected under the agreement during the reporting year; and
 - (b) the agreement has no unsettled stock borrowing transaction as at the end of the previous reporting period.
2. The Return covers a calendar year, from 1 January to 31 December. All information provided in the Return must reflect the position as at the end of the reporting year.
3. The completed Return must be filed within 1 month after the end of the relevant reporting year.
4. Details of all stock borrowing transactions effected during the reporting year that do not meet the stamp duty relief requirements under sections 19(12) and 19(12A) of the Stamp Duty Ordinance, Cap.117, (“non-exempt transactions”) must be declared in the Return.
5. This Return may be used to report non-exempt transactions under more than one stock borrowing and lending agreement on a consolidated basis. Borrowers must provide a summary and details of such transactions for each agreement in Part A and Part B respectively of the Return.
6. If there is no non-exempt transaction during the reporting year, the Borrower must file a NIL return by reporting “0” as the number of transactions for items (1) to (4) in Part A. Part B may be omitted.

Personal Information Collection Statement

It is obligatory for you to supply the personal data as required by the return. Breach of the statutory requirement may render you liable to penalty or other actions as provided under the Ordinances administered by the Department. Moreover, if you fail to supply the required information, your return will not be accepted for processing.

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 any other parties provided that the disclosure / transfer is authorised or permitted by law.

Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Superintendent of Stamp Office at 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.