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INLAND REVENUE DEPARTMENT, STAMP OFFICE

3/F, Revenue Tower, 5 Gloucester Road,  
Wan Chai, Hong Kong

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To: Collector of Stamp Revenue

**RETURN OF STOCK BORROWING TRANSACTIONS**  
**FOR THE SIX MONTHS ENDING [ 30 JUN / 31 DEC ]\* [ ]\***

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)		
	Number of Transactions (Please input “0” if there is no such SB transaction)	
(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]		

[ 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: [ ]\* Serial Number: \_\_\_\_\_

Please read General Guidance attached

**RETURN OF STOCK BORROWING TRANSACTIONS**  
**FOR THE 6 MONTHS ENDING [ 30 JUN / 31 DEC ]\* [ ]\***  
**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 6 MONTHS ENDING [ 30 JUN / 31 DEC ]\* [ ]\***  
**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

<sup>#</sup>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 Stock 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

<sup>##</sup>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: )

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**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 6 MONTHS ENDING [ 30 JUN / 31 DEC ]\* [ ]\***  
**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 Stock 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

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( 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 (Revised 4/2012)**

1. A Borrower who has registered any stock borrowing and lending agreement with the Collector of Stamp Revenue (“Collector”) should complete this Return **except** for the following cases where no Return is required to be filed:
  - i. the agreement has no unsettled stock borrowing transaction brought forward from the previous reporting period; and
  - ii. there is no stock borrowing transaction effected under the agreement during the reporting period.
2. The Return covers a period of 6 months ending on 30 June or 31 December. The information reported in the Return should relate to the position as at the end of the reporting period.
3. The completed Return must be received by the Collector **not later than 1 month** after the end of the period to which it relates.
4. Details of all stock borrowing transactions that cannot meet the requirements for stamp duty relief under sections 19(12) and 19(12A) of the Stamp Duty Ordinance, Cap.117, (“failed transactions”) during the reporting period should be stated in the Return.
5. This Return can be used to report failed transactions of more than 1 stock borrowing and lending agreement in a consolidated manner. Borrowers should ensure that details of each agreement are provided separately in the respective column of the table in Part A and Part B.
6. If there is no failed transaction during the reporting period, the Borrower will file a NIL return and report the number of transactions for items (1) to (4) in Part A as “0” respectively and Part B need not be completed.

### **Personal Information Collection Statement**

The Department will use the information provided by you for tax purposes and may give some of the information to other parties authorized by law to receive it. 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. Such request should be addressed to the Superintendent of Stamp Office.