



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

Tel. No.: 2594 3202 (Property Transfers) Web site: www.ird.gov.hk
Tel. No.: 2594 3201 (Shares, Leases, others) E-mail: taxsdo@ird.gov.hk
Fax No.: 2519 9025

To: *Stamp Office Customers*

STAMP OFFICE
Stamping Circular No. 06/2014
Stamping of instruments involving residential properties
executed on or after 23 February 2013 and before
the gazettal date of the Stamp Duty (Amendment) (No. 2) Ordinance 2014

This circular announces that the Stamp Duty (Amendment) (No. 2) Ordinance 2014 (“the Amendment Ordinance”) was published in the gazette on 25 July 2014 (“Date of Gazettal”). The Amendment Ordinance increases the ad valorem stamp duty (“AVD”) rates on certain instruments dealing with immovable property executed on or after 23 February 2013 (“Effective Date”); and advances the timing for charging of AVD on non-residential property transactions from the conveyance on sale to the agreement for sale executed on or after the Effective Date.

2. The following paragraphs set out the arrangements for stamping additional stamp duty (“ASD”), that is, the difference between AVD calculated at lower rates (Scale 2) and higher rates (Scale 1) and application of charging AVD at Scale 2 regarding instruments of residential properties executed on or after the Effective Date and already stamped before the Date of Gazettal (“the Transitional Period”).

(I) For cases chargeable with AVD at Scale 1

3. The time for paying ASD on instruments chargeable with AVD at Scale 1 is within 30 days commencing immediately after the Date of Gazettal. The liable party has to submit on or before 25 August 2014 (i.e. 30 days commencing immediately after the Date of Gazettal) a duly completed Supplemental Information Form A (“Form A”) in Appendix A together with (i) cheque for payment of ASD; (ii) a copy of stamp certificate or original stamped instrument showing the AVD already paid at Scale 2; and (iii) original instrument for conventional stamping. The stamped instrument or stamp certificate will be ready for collection afterwards within 30 working days.

(II) For cases chargeable with AVD at Scale 2

4. Claims for charging AVD at Scale 2 may be made on the grounds that the

purchaser, or each of the purchasers, is a Hong Kong permanent resident (“HKPR”) acting on his or her own behalf in acquiring the residential property (and a car parking space, if applicable) concerned; and that purchaser, or each of those purchasers, is not a beneficial owner of any other residential property (and not a beneficial owner of any other car parking space, if applicable) in Hong Kong on the date of acquisition of the property concerned.

5. In respect of any claim for charging AVD at Scale 2 for the reason in paragraph 4 above, the applicant has to submit on or before 24 October 2014 (i.e. within 3 months after the Date of Gazettal) a duly completed Supplemental Information Form B (“Form B”) in Appendix B together with original statutory declaration for claiming of charging AVD at Scale 2 (IRSD131(E) in Appendix C) made by each purchaser and a copy of stamp certificate or original stamped instrument showing the AVD already paid at lower rates. If statutory declaration has been made in support of the claim for exemption from Buyer’s Stamp Duty (“BSD”) already, the purchaser may make the statutory declaration for claiming of charging AVD at Scale 2 by using the IRSD131B(E) in Appendix D.

6. As for the claim of charging AVD at Scale 2 for other reasons under the Amendment Ordinance, the applicant has to submit on or before 24 October 2014 a duly completed Form B, a copy of stamp certificate or stamped instrument showing the AVD already paid at lower rates and other documents specified in Part 3 of Form B which include (i) original statutory declaration for claiming charging AVD at Scale 2 (IRSD131(E)) made by each purchaser where applicable; (ii) a duly completed exemption application form IRSD118(E) in Appendix E; and (iii) the relevant documentary evidence in support of the claim.

(III) For Conveyance on sale with nil valuable consideration (Deed of Gift)

7. If the transferee or each of the transferees is a HKPR acting on his or her own behalf and is not a beneficial owner of any other residential property in Hong Kong at the date of the deed of gift, the conveyance in respect of a residential property with nil consideration is chargeable with AVD at Scale 2. In support of the claim of charging AVD at Scale 2, original statutory declaration (IRSD131(E)) made by the transferee or each of the transferees together with a duly completed Form B will have to be submitted to the Stamp Office on or before 24 October 2014.

8. Regarding any exemption claim for other reasons under the Amendment Ordinance, transferees have to submit on or before 24 October 2014 a duly completed Form B together with (i) a duly completed form IRSD118(E); and (ii) the relevant documentary evidence in support of the claim. For the transfer between close relatives, the applicant has to submit the original statutory declaration (IRSD131(E)) made by the transferee or each of the transferees as well.

(IV) *For cases of change of residential properties*

9. Under the Amendment Ordinance, a HKPR purchaser acting on his or her own behalf who is acquiring a new residential property (and a car parking space, if applicable) while seeking to dispose of another residential property (and a car parking space, if applicable), being his or her only other residential property (and car parking space, if applicable), will be subject to AVD at Scale 1 in the first instance, but the purchaser may seek a refund of the stamp duty paid in excess of that computed at Scale 2 upon proof that the original residential property (together with the car parking space, if applicable) was disposed of within 6 months from the date of assignment of the new property.

10. To simplify the payment and refund arrangement for the cases of change of properties during the Transitional Period, the purchaser may claim for charging AVD at Scale 2 if the original property had been disposed of within 6 months from the date of assignment of the new property and the transaction for disposing of the original property has been completed. To support the claim, a duly completed Form B together with (i) original statutory Declaration (IRSD131C(E) in Appendix F); and (ii) supporting documents showing the disposal of the original residential property have to be submitted on or before 24 October 2014.

(V) *Cases partly chargeable with AVD at Scale 1 and partly at Scale 2*

11. For an instrument which is chargeable with AVD partly at Scale 1 and partly at Scale 2, for example, the instrument covers both residential property and non-residential property including car parking spaces which are separate and distinct properties and only the acquisition of the residential property is chargeable with AVD at Scale 2, the time for paying ASD in respect of the non-residential property is within 30 days commencing immediately after the Date of Gazettal. The liable party has to submit on or before 25 August 2014 a duly completed Form A together with (i) cheque for payment of ASD; (ii) a copy of stamp certificate or original stamped instrument showing the AVD already paid at lower rates; (iii) original instrument for conventional stamping; and (iv) a duly completed Form B and the documents required in Part 3 thereof for claiming charging AVD at Scale 2 regarding the acquisition of the residential property. The stamped instrument or stamp certificate will be ready for collection afterwards within 30 working days.

12. If the respective considerations for the residential property and the non-residential property are not separately shown in the chargeable instruments, the respective values of the residential property and the non-residential property have to be provided. Cheque for payment of ASD based on the value of the non-residential property together with the required documents as stated in paragraph 11 have to be submitted. If the respective values of the residential property and non-residential property are not ascertainable, the chargeable instrument has to be submitted for

adjudication. The Collector will, based on the valuation of the Rating and Valuation Department, demand ASD payable on the instrument.

Penalty

13. Taking into account the vast number of cases chargeable with ASD which solicitors may have to handle within a short period of time, the Stamp Office may exercise its discretion to remit the penalty in whole or in part for late stamping cases in accordance with section 9(2) of the Stamp Duty Ordinance. Each case will be considered on its own merits. Solicitors are required to submit a duly completed IRSD127(E) in support of their application for remission of the penalty.

14. For any enquiries, please call us at 2594 3202.

*Stamp Office
July 2014*



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Appendix A

For Official Use

To: Collector of Stamp Revenue

Supplemental Information Form A
Stamping Additional Stamp Duty ("ASD") on an instrument for
Immovable Property Transaction involving Residential Property

Part 1: Method of Stamping for the Present Application

- ☐ Stamp Certificate – Application for stamping without presenting instrument
☐ Conventional Stamp – Only applicable if the initial stamping is conventional stamping

Part 2: Instrument Details

1. Instrument Reference No. : _____
2. Property Address : _____
3. Whether the instrument is wholly chargeable with Ad Valorem Stamp Duty at higher rate (Scale 1)?
☐ Yes, the consideration of the instrument: \$ _____
☐ No, the consideration chargeable with AVD at Scale 1: \$ _____ (Note 1)

Part 3: Documents attached (Note 2)

- ☐ Copy of Stamp Certificate or ☐ Original/Copy of Stamped Instrument *
☐ Cheque for payment of ASD: \$ _____

For Official Use

Part 4: Declaration

I hereby submit the above documents for supporting the stamping.

Signature : _____
Name : _____
Name of Solicitor Firm : _____
Contact Reference No. : _____
Telephone No. : _____
Date : _____

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Note1: The instrument covers both residential property and non-residential properties which are separate and distinct properties and only the non-residential property is subject to AVD at Scale 1.

- Note2: (i) If you choose conventional stamping under Part 1, the original instrument must be submitted for imprinting.
(ii) If you choose stamp certificate under Part 1 and you stamped the instrument by e-Stamping previously, you have to submit a copy of the previous stamp certificate.
(iii) If you choose stamp certificate under Part 1 and you stamped the instrument by conventional stamping previously, you have to submit a copy of stamped instrument.

* delete whichever inapplicable

☐ (✓ tick as appropriate)

For Official Use

Fund Code
206-65



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For Official Use

To: Collector of Stamp Revenue

Supplemental Information Form B
For application of charging ad valorem stamp duty ("AVD") at lower rates (Scale 2)
regarding instruments of residential properties

Part 1: Instrument Details

1. Instrument Reference No. : _____
2. Property Address : _____
("the New Property")
3. Number of purchaser : _____

Part 2: Reason for claiming for charging AVD at Scale 2

- ☐ 1. The stamped instrument was executed on or after 23 February 2013 whereas the earliest instrument in respect of this transaction was executed before 23 February 2013.
- ☐ 2. The purchaser or each of the purchasers is a Hong Kong permanent resident acting on his / her own behalf in acquiring the residential property (and a car parking space)* and is not a beneficial owner of any other residential property (and not a beneficial owner of any other car parking space)* in Hong Kong on the date of acquisition of the property concerned.
- ☐ 3. The purchaser is eligible to apply for charging AVD at Scale 2 by other reasons provided under the Stamp Duty (Amendment) (No. 2) Ordinance 2014.
- ☐ 4. The purchaser disposed of his or her only other residential property (and car parking space)* ("the Original Property") within 6 months after the date of assignment of the New Property and the transaction for disposing of the Original Property has been completed.

Address of the Original Property: _____

Date of assignment for disposal of the Original Property: _____

Part 3: Supporting documents

- ☐ For Item (1) of Part 2, a copy of the earliest instrument is attached for review.
- ☐ For Items (2) and (3) of Part 2
- ☐ Copy of Stamp Certificate or ☐ Copy of Stamped Instrument
- ☐ Number of Original Statutory Declaration (Form IRSD131(E)) submitted _____ (Note)
- ☐ Form IRSD118(E) and relevant supporting documents
- ☐ For Item 4 of Part 2
- ☐ Copy of the agreement for sale and purchase or assignment* for acquisition of the New Property
- ☐ Copy of the assignment for disposal of the Original Property
- ☐ Copy of Stamp Certificate or ☐ Copy of Stamped Instrument in respect of the acquisition of the New Property
- ☐ Copy of Stamp Certificate or ☐ Copy of Stamped Instrument in respect of the disposal of the Original Property
- ☐ Number of Original Statutory Declaration (Form IRSD131C(E)) submitted _____

For Official Use

* delete whichever inapplicable

☐ (✓ tick as appropriate)

Note: If statutory declaration has already been made in support of the claim for exemption from Buyer's Stamp Duty, the purchaser may make statutory declaration for claiming lower rates of AVD by using the IRSD131B(E). If the purchaser has already declared that he/she was not a beneficial owner of any other residential property in Hong Kong at the date of acquisition of the new residential property in the statutory declaration, he/she may submit a copy of the statutory declaration which has been previously submitted to the Stamp Office.

Part 4: Declaration

I hereby submit the above documents to support the claim of charging AVD at Scale 2.

Signature

:

Name

:

Name of Solicitor Firm

:

Contact Reference No.

:

Telephone No.

:

Date

:

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Must be completed for E-stamping
Instrument Reference No.:

Statutory Declaration
Application for Charging Ad Valorem Stamp Duty at Lower Rates (Scale 2) / Exemption of Buyer's Stamp Duty* ("Declaration")

I, _____ (Name of Buyer/Transferee*), holder of
Hong Kong Permanent Identity Card No. _____, of
_____ (Address),
do solemnly and sincerely declare and say as follows:

1. I am the sole buyer/sole transferee/one of the buyers/one of the transferees* of the (a) residential property and (b) car parking space* described below ("the Property"):

(a) _____

(b) _____

(A) Claiming for exemption of BSD

with the Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift* executed on:

(DD/MM/YYYY) _____ / _____ / _____ (Note 1).

(B) Claiming for charging ad valorem stamp duty at lower rates (Scale 2)*

with the Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift* executed on:

(DD/MM/YYYY) _____ / _____ / _____ (Note 2).

2. The facts herein deposed to are within my own knowledge.

3. As at the date(s) of the said Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift* mentioned in ☐ (A) and ☐ (B) above, I acquired the Property herein on my own behalf; and

- ☐ I was a Hong Kong permanent resident within the meaning of section 29A(1) of the Stamp Duty Ordinance (Cap. 117);
- ☐ I was not the beneficial owner of any other residential property and not the beneficial owner of any other car parking space* in Hong Kong or any share or part thereof.

4. A true copy of my Hong Kong Identity Card is now produced and exhibited hereto*.

AND I make this solemn Declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Ordinance (Cap. 11).

DECLARED by the said _____)

at _____)

_____, Hong Kong)

this _____ day of _____)

(Signature of Declarant)

Before me,

Notary Public / Justice of the Peace / Solicitor / Commissioner for Oaths*

*delete whichever inapplicable.

☐ (☒ tick as appropriate)

Note 1: For claiming exemption from buyer's stamp duty, it is the date of chargeable agreement for sale or if there is no chargeable agreement for sale, the date of conveyance on sale / deed of gift. Chargeable agreement for sale means an agreement for sale chargeable with ad valorem stamp duty.

Note 2: For claiming for charging ad valorem stamp duty at lower rates (Scale 2), it is the date of the agreement for sale (or the date of the first agreement if there is more than one agreement) or, if there is no agreement for sale, the date of conveyance on sale / deed of gift.

WARNING

Under section 36 of the Crimes Ordinance (Cap. 200), any person who knowingly and wilfully makes (otherwise than on oath) a statement false in a material particular in a statutory declaration shall be guilty of an offence and shall be liable on conviction upon indictment to imprisonment for 2 years and to a fine.

Under section 59 of the Stamp Duty Ordinance (Cap. 117), any person who practises or is concerned in any fraudulent act, contrivance or device, not specially provided for by law, with intent to defraud the Government of any stamp duty commits an offence. Section 60 of the Stamp Duty Ordinance (Cap. 117) provides that any person who commits or attempts to commit any offence under the ordinance shall be liable to a fine at level 6 and to imprisonment for 1 year.

Personal Information Collection Statement

1. The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application.
2. 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 other government or statutory bodies including the Immigration Department, and any other third parties provided that the disclosure/transfer is authorized or permitted by law.
3. You have the right to request access to and correction of your personal data held by the Department. Such request should be addressed to the Superintendent of Stamp Office at 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.



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Must be completed for E-stamping
Instrument Reference No.:

Statutory Declaration
Application for Charging Ad Valorem Stamp Duty at Lower Rates (Scale 2) (“Declaration”)

I, _____ (Name of Buyer / Transferee*), holder of
Hong Kong Permanent Identity Card No. _____, of
_____ (Address),
do solemnly and sincerely declare and say as follows:

1. I am the sole buyer / sole transferee / one of the buyers / one of the transferees* of the (a) residential property and (b) car parking space* described below (“the Property”):

(a) _____

(b) _____

with the Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift* executed on:

(DD/MM/YYYY) ____ / ____ / ____ (Note).

2. The facts herein deposed to are within my own knowledge.

3. As at the date(s) of the said Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift*, I was not the beneficial owner of any other residential property and not a beneficial owner of any other car parking space* in Hong Kong or any share or part thereof.

AND I make this solemn Declaration conscientiously believing the same to be true
and by virtue of the Oaths and Declarations Ordinance (Cap. 11).

DECLARED by the said _____)

at _____)

_____, Hong Kong)

this _____ day of _____)

(Signature of Declarant)

Before me,
Notary Public / Justice of the Peace / Solicitor / Commissioner for Oaths*

*delete whichever inapplicable.

Note: The date of the agreement for sale (or the date of the first agreement if there is more than one agreement) or, if there is no agreement for sale, the date of conveyance on sale / deed of gifts.

WARNING

Under section 36 of the Crimes Ordinance (Cap. 200), any person who knowingly and wilfully makes (otherwise than on oath) a statement false in a material particular in a statutory declaration shall be guilty of an offence and shall be liable on conviction upon indictment to imprisonment for 2 years and to a fine.

Under section 59 of the Stamp Duty Ordinance (Cap. 117), any person who practises or is concerned in any fraudulent act, contrivance or device, not specially provided for by law, with intent to defraud the Government of any stamp duty commits an offence. Section 60 of the Stamp Duty Ordinance (Cap. 117) provides that any person who commits or attempts to commit any offence under the ordinance shall be liable to a fine at level 6 and to imprisonment for 1 year.

Personal Information Collection Statement

1. The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Inland Revenue Department ("the Department") may not be able to process your application.
2. The Department will use the information provided by you for the purposes of the Stamp Duty Ordinance (Cap. 117) and may disclose/transfer any or all of such information to other government or statutory bodies including the Immigration Department, and any other third parties provided that the disclosure/transfer is authorized or permitted by law.
3. You have the right to request access to and correction of your personal data held by the Department. Such request should be addressed to the Superintendent of Stamp Office at 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.



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Application for Charging Ad Valorem Stamp Duty at Lower Rates (Scale 2)/ Exemption of Special Stamp Duty / Buyer's Stamp Duty

Part 1: Instrument Details

1. Type of Instrument: ☐ Conveyance on Sale (i.e. Assignment) ☐ Agreement
2. Instrument Execution Date (D/M/Y): / /
3. Property Address (Either Standard or Other Format):

Standard Format ☐ Tower

Flat / Room Floor ☐ Block

Building

Estate

No. & Name of Street

District

Other Format

Area: ☐ Hong Kong ☐ Kowloon ☐ New Territories

Part 2: Application for Charging Ad Valorem Stamp Duty at Lower Rates (Scale 2)

Reason of application (please attach relevant documentary evidence to support the claim) -

- ☐ Acquisition of a residential property by a Hong Kong Permanent Resident (HKPR) jointly with a close relative or close relatives (i.e. spouse, parents, children, brothers and sisters) who is / are not HKPR and each of the purchasers is acting on his / her own behalf and is not a beneficial owner of any other residential property in Hong Kong at the time of acquisition. (Statutory Declaration for the purchaser or each of the purchasers is / are also required.)
- ☐ Acquisition or transfer of residential properties between close relatives and the purchaser / transferee or each of the purchasers / transferees is acting on his / her own behalf. (Statutory Declaration for the purchaser / transferee or each of the purchasers / transferees is / are also required.)
- ☐ Nomination of a close relative(s) (be they HKPRs or not) who are beneficial owners of other residential property in Hong Kong at the time of nomination, to take up the assignment of a residential property and each of the nominees is acting on his / her own behalf. (Statutory Declaration for the purchaser or each of the purchasers is / are also required.)
- ☐ Acquisition or transfer of a property by a court order or pursuant to a court order, which includes a foreclosure order obtained by a mortgagee whether or not it falls under the definition of a financial institution within the meaning of section 2 of the Inland Revenue Ordinance (Cap. 112).
- ☐ Transfer / vesting of a mortgaged property under a conveyance to / in its mortgagee that is a financial institution within the meaning of section 2 of the Inland Revenue Ordinance (Cap. 112), or a receiver appointed by the mortgagee.
- ☐ Acquisition of a property by a person acting on his/her own behalf to replace another property which was owned by that person and that has been (a) purchased or acquired pursuant to redevelopment projects pursued by the Urban Renewal Authority; or (b) resumed under an order made under section 3 of the Lands Resumption Ordinance (Cap. 124) or purchased under section 4A of that Ordinance; or (c) sold pursuant to an order for sale made by the Lands Tribunal under the Land (Compulsory Sale for Redevelopment) Ordinance (Cap. 545); or (d) resumed under an order made under section 4(1) of the Mass Transit Railway (Land Resumption and Related Provisions) Ordinance (Cap. 276), section 13(1) of the Roads (Works, Use and Compensation) Ordinance (Cap. 370), section 16 or 28(1) of the Railways Ordinance (Cap. 519) or section 37(2) of the Land Drainage Ordinance (Cap. 446); or (e) acquired under an acquisition order made under section 3(1) or (2) of the Land Acquisition (Possessory Title) Ordinance (Cap. 130). (Statutory Declaration for the purchaser or each of the purchasers is / are also required.)
- ☐ The purchaser acquires a residential property as a trustee or guardian on behalf of a HKPR minor or mentally incapacitated person who is not a beneficial owner of any other residential property in Hong Kong.
- ☐ Acquisition of residential property under the Tenants Purchase Scheme by a tenant or an authorized occupant of the Housing Authority in respect of the property who is acting on his or her own behalf and is not a beneficial owner of any other residential property in Hong Kong.

Part 3: Application for Exemption of Special Stamp Duty

Reason for exemption (please attach relevant documentary evidence to support the exemption claim) -

- ☐ Nomination of the spouse, parents, children, brothers and sisters to take up the assignment; or sale or transfer of the property to the spouse, parents, children, brothers and sisters.
- ☐ Addition / deletion of name(s) to / from a chargeable agreement for sale or Assignment if the person(s) added / deleted is the spouse, parents, children, brothers and sisters of the original purchaser(s).
- ☐ Sale, transfer or vesting of properties made by the courts or pursuant to court orders (including the compulsory sales order made under the Land (Compulsory Sale for Redevelopment) Ordinance (Cap. 545), and the foreclosure order made to a mortgagee, irrespective of whether the mortgagee is a financial institution within the meaning of section 2 of the Inland Revenue Ordinance (Cap. 112)), and the property was sold to / transferred to or vested in the vendor by or pursuant to any decree or order of any court.
- ☐ Sale of mortgaged properties by a mortgagee which is a financial institution within the meaning of section 2 of the Inland Revenue Ordinance (Cap. 112), or by a receiver appointed by such a mortgagee.
- ☐ Sale of the estate of a deceased person by the personal representative, and sale or transfer of a residential property by a person whose property is inherited from a deceased person's estate or is passed to that person under the right of survivorship.
- ☐ The property sold relates solely to a bankrupt's estate or the property of a company which is being wound up by the court by reason of its inability to pay debts.

Part 4: Application for Exemption of Buyer's Stamp Duty

Reason for exemption (please attach relevant documentary evidence to support the exemption claim) -

- ☐ Acquisition of a residential property by a Hong Kong Permanent Resident (HKPR) jointly with a close relative or close relatives (i.e. spouse, parents, children, brothers and sisters) who is / are not HKPR and each of the purchasers is acting on his / her own behalf. (Statutory Declaration for the purchaser or each of the purchasers is / are also required.)
- ☐ Nomination of a close relative(s) who is / are not HKPR to take up the assignment of a residential property and each of the nominee is acting on his / her own behalf; or acquisition / transfer of a residential property between close relatives, or close relative(s) jointly one or more of whom is / are not HKPR and each of the purchasers / transferees is acting on his / her own behalf. (Statutory Declaration for the purchaser / transferee or each of the purchasers / transferees is / are also required.)
- ☐ Addition / deletion of name(s) of a person(s) who is / are not HKPR to / from a chargeable agreement for sale or a conveyance on sale in respect of a residential property if the person(s) is / are a close relative(s) of the original purchaser(s) and each of the person is acting on his / her own behalf. (Statutory Declaration for the purchaser or each of the purchasers is / are also required.)
- ☐ Acquisition or transfer of a residential property by a court order or pursuant to a court order, which includes a foreclosure order obtained by a mortgagee, whether or not it falls under the definition of a financial institution within the meaning of section 2 of the Inland Revenue Ordinance (Cap. 112).
- ☐ Acquisition or transfer of mortgaged residential property under a conveyance by or to a mortgagee which is a financial institution within the meaning of section 2 of the Inland Revenue Ordinance (Cap. 112), or by a receiver appointed by such a mortgagee.
- ☐ Acquisition of a residential property by a person to replace another residential property which was owned by that person and that has been purchased or acquired pursuant to redevelopment projects pursued by the Urban Renewal Authority, or is resumed under an order made under section 3 of the Lands Resumption Ordinance (Cap. 124) or purchased under section 4A of that Ordinance, or is sold pursuant to an order for sale made by the Lands Tribunal under the Land (Compulsory Sale for Redevelopment) Ordinance (Cap. 545), or is resumed under an order made under section 4(1) of the Mass Transit Railway (Land Resumption and Related Provisions) Ordinance (Cap. 276), section 13(1) of the Roads (Works, Use and Compensation) Ordinance (Cap. 370), section 16 or 28(1) of the Railways Ordinance (Cap. 519) or section 37(2) of the Land Drainage Ordinance (Cap. 446), or is acquired under an acquisition order made under section 3(1) or (2) of the Land Acquisition (Possessory Title) Ordinance (Cap. 130), and the person is acting on his / her own behalf. (Statutory Declaration for the purchaser or each of the purchasers is / are also required.)
- ☐ The purchaser acquires the property as a trustee or guardian on behalf of a Hong Kong permanent resident who is a mentally incapacitated person.

Part 5: Declaration by the Applicant

I hereby declare that to the best of my knowledge, information and belief, the information contained in this form is true, correct and complete.

Signature: _____ Date: ____ / ____ / ____

Name: _____

Capacity: ☐ Vendor/Nominator/Transferor ☐ Purchaser/Nominee/Transferee ☐ Legal Representative
☐ Property Agent ☐ Other

Part 6: Solicitor Firm Details (if applicable):

Business Registration & Branch No.: _____

Contact Reference No.: _____

Telephone No.: _____ Fax No.: _____

☐ Please tick ✓ if applicable

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Notes

1. Unless specifically exempted or otherwise provided, the rate of ad valorem stamp duty (AVD) under Part 1 of Scale 1 is applicable to instruments of residential property executed on or after 5 November 2016. The rates of AVD under Part 2 of Scale 1 are applicable to instruments of residential property executed on or after 23 February 2013 but before 5 November 2016 and instruments of non-residential property executed on or after 23 February 2013 but before 26 November 2020. Any instrument executed on or after 26 November 2020 for the sale and purchase or transfer of non-residential property will be subject to AVD at the rates under Scale 2.
2. The liability to Special Stamp Duty will arise if there is sale and purchase or transfer of a residential property of which the property is acquired by the vendor or transferor on or after 20 November 2010 and disposed of by the vendor or transferor within 24 months (the property was acquired on or after 20 November 2010 and before 27 October 2012) or 36 months (the property was acquired on or after 27 October 2012) from the date of acquisition.
3. The liability to Buyer's Stamp Duty will arise if the conveyance on sale or agreement for sale of residential property is executed on or after 27 October 2012, except a Hong Kong permanent resident acquiring the property on his/her own behalf (i.e. the person is both the legal and beneficial owner).

Personal Information Collection Statement

1. The provision of personal data required by this form and during the processing of your request is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your request.
2. 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 other government or statutory bodies including the Rating and Valuation Department, and any other third parties provided that the disclosure/transfer is authorized or permitted by law.
3. You have the right to request access to and correction of your personal data held by the Department. Such request should be addressed to the Superintendent of Stamp Office at 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
4. If a stamp certificate is issued in respect of the Instrument concerned, some of the information provided by you will be shown therein. Any person holding a stamp certificate may check its authenticity via IRD "e-Stamping System".
5. If you are the agent / representative of the relevant parties, please inform them of this Personal Information Collection Statement and also take note of your obligations under the Personal Data (Privacy) Ordinance (Cap.486).

如需本表格的中文版，可在稅務局網頁 www.ird.gov.hk 下載或致電 2594 3202 與本署聯絡。



INLAND REVENUE DEPARTMENT
STAMP OFFICE
1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong.
Tel. No.: 2594 3202 Web site : www.ird.gov.hk
Fax No.: 2519 9025 E-mail : taxsdo@ird.gov.hk

For Official Use

Statutory Declaration
Claiming for Partial Refund of Stamp Duty Paid
for change of residential property cases (“Declaration”)

I, _____ (Name of Buyer/Transferee*), holder
of Hong Kong Permanent Identity Card No. _____, of
_____ (Address),
do solemnly and sincerely declare and say as follows:

1. I am the sole buyer/sole transferee/one of the buyers/one of the transferees* of the (a)
residential property and (b) car parking space* described below (“the Property”):

(a) _____

(b) _____

with the Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift* executed on:

(DD/MM/YYYY) ____ / ____ / ____ .

2. The facts herein deposed to are within my own knowledge.

3. As at the date of acquisition of the above property ^(Note 1), I acquired the Property herein
on my own behalf; and

☐ I was a Hong Kong permanent resident within the meaning of section 29A(1) of the Stamp
Duty Ordinance;

☐ I was the beneficial owner of the (a) residential property and (b) car parking space* described
below (“the Original Property”):

(a) _____

(b) _____

☐ I was not a beneficial owner of any other residential property and not a beneficial owner of any
other car parking space* in Hong Kong or any share or part thereof except the Original
Property.

4. I have disposed of the Original Property within 6 months ^(Note 2) / 12 months ^(Note 3) from
the date of assignment of the Property.

5. A true copy of my Hong Kong Identity Card is now produced and exhibited hereto.

AND I make this solemn Declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Ordinance (Cap. 11).

DECLARED by the said _____)

at _____)

_____, Hong Kong)

this _____ day of _____)

(Signature of Declarant)

Before me,

Notary Public / Justice of the Peace / Solicitor / Commissioner for Oaths*

*delete whichever inapplicable.

☐ (☒ tick as appropriate)

Note 1: The date of acquisition of the property is the date of the first agreement if there is more than one agreement or, if there is no agreement for sale, the date of conveyance on sale / deed of gift.

Note 2: Apply to the case where the Property was acquired before 5 November 2016.

Note 3: Apply to the case where the Property was acquired on or after 5 November 2016.

WARNING

According to section 36 of the Crimes Ordinance (Cap. 200), any person who knowingly and wilfully makes (otherwise than on oath) a statement false in a material particular in a statutory declaration shall be guilty of an offence and shall be liable on conviction upon indictment to imprisonment for two years and to a fine.

Under section 11(2) of the Stamp Duty Ordinance (Cap. 117), any person who with intent to defraud the Government executes any instrument in which all the facts and circumstances affecting the liability of any instrument to stamp duty, or the amount of the stamp duty chargeable on an instrument are not fully and truly set forth therein commits an offence. Section 60 provides that any person who commits or attempts to commit any offence under the ordinance shall be liable to a fine at level 6 and to imprisonment for 1 year.

Personal Information Collection Statement

1. The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application.
2. 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 other government or statutory bodies including the Immigration Department, and any other third parties provided that the disclosure/transfer is authorized or permitted by law.
3. You have the right to request access to and correction of your personal data held by the Department. Such request should be addressed to the Superintendent of Stamp Office at 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.