



Instrument Reference No.:
 (to be supplied by Stamp Office if applicable)

Stamping Request - Agreement / Assignment

Part 1: Method of Stamping

- Stamp Certificate - Application for stamping without presenting instrument
- Conventional Stamp - Request for imprinting of stamp on the original instrument (attached)

Part 2: Ad Valorem Duty

(A) Type of Instrument

- Conveyance on Sale (i.e. Assignment) Agreement

(B) Execution Dates

1. Instrument Execution Date [D/M/Y]: _____ / _____ / _____
2. Execution of other related agreement(s), if any, on or before this instrument:

<u>Nature of Document</u>	<u>Date [D/M/Y]</u>	<u>For valuation</u> (Please "✓" if such date is preferred)
(a) Instruction for Sale/Provisional Agreement	_____ / _____ / _____	<input type="checkbox"/>
(b) Agreement for Sale and Purchase (ASP)	_____ / _____ / _____	<input type="checkbox"/>
(c) Others	_____ / _____ / _____	<input type="checkbox"/>

(C) Total Consideration

1. Stated Consideration per Instrument: \$ _____ (to be shown on stamp certificate)
 Residential property: \$ _____ Non-residential property: \$ _____ (Note 1)
2. Total Consideration (Including other payment not included in the Stated Consideration): \$ _____ (for computation of stamp duty)
3. Total Consideration including:
 - Subject to Mortgage \$ _____
 - Other Premium \$ _____
4. Total consideration below market value (if known): Yes No

(D) Property Details (For rural property in the New Territories, please supply the DD and Lot Number.)

1. Property Address (Either Standard or Other Format):

<u>Standard Format</u> <input type="checkbox"/> Tower	<u>Other Format</u>
Flat / Room _____ Floor _____ <input type="checkbox"/> Block _____	
Building _____	
Estate _____	
No. & Name of Street _____	
District _____	
Area: <input type="checkbox"/> Hong Kong <input type="checkbox"/> Kowloon <input type="checkbox"/> New Territories	
2. Nature of Property: Non-Residential Residential
3. Interest of Property Assigned: 100% 50% Other _____%
4. Number of Property Transferred: _____ (Note 2)
5. Number of car park(s) involved: _____
6. Land Registry's Property Reference No.: _____ No LRPRN
7. Rating Assessment No. (if known): _____
8. State of the Property: Bare Site Building
9. Property sold: with vacant possession with existing tenancy to sitting tenant
10. Tenancy details (if any):
 - Term of Tenancy (D/M/Y): From _____ / _____ / _____ To _____ / _____ / _____
 - Rent \$ _____ per month -
 - Including Rates Government Rent Maintenance Management Charges (\$ _____ per month)
 - Excluding Rates Government Rent Maintenance Management Charges (\$ _____ per month)
 - Home Ownership Purchase from Housing Authority/Housing Society
 - Purchase in Secondary Market by nominated Purchaser(s):

- Scheme (Note 3 & 4): Vendor purchased from Housing Authority/Housing Society on (D/M/Y): ____ / ____ / ____
 Initial market value \$_____ Initial purchase price \$_____
12. Tenants Purchase Scheme (Note 4): Purchase from Housing Authority
 Purchase in Secondary Market by nominated Purchaser(s):
 Vendor purchased from Housing Authority on (D/M/Y): ____ / ____ / ____
 Initial market value \$_____ Initial purchase price \$_____
13. Purchase: at Public Auction by Tender

(E) Vendor Details

1. Number of Vendor(s): _____
2. Vendor is developer (Note 5)
3. Vendor is **NOT** developer and purchased the property by:
 Conveyance Agreement (i.e. Sub-sale case)
 Executed on ____ / ____ / ____ (D/M/Y) (Note 6) Purchase Price \$_____ (if known)
 Instrument Reference No. (IRN)(Note 6): _____ No IRN

	Vendor 1	Vendor 2
4. Name:		
5. Identity Details:		
HKIC No.	()	()
Passport No. (if no HKIC)		
BR No.		
Other Company No. (if no BR)		
Company established	<input type="checkbox"/> in HK <input type="checkbox"/> outside HK	<input type="checkbox"/> in HK <input type="checkbox"/> outside HK
6. Postal Address:		<input type="checkbox"/> Same as Vendor 1 Other:

(F) Purchaser Details

1. Number of Purchaser(s): _____

	Purchaser 1	Purchaser 2
2. Name:		
3. Identity Details:		
HKIC No.	()	()
Passport No. (if no HKIC)		
BR No.		
Other Company No. (if no BR)		
Company established	<input type="checkbox"/> in HK <input type="checkbox"/> outside HK	<input type="checkbox"/> in HK <input type="checkbox"/> outside HK
4. Postal Address:	<input type="checkbox"/> Same as Property Address Other :	<input type="checkbox"/> Same as Property Address <input type="checkbox"/> Same as Purchaser 1 Other :
5. Share Purchased (Note 7):	<input type="checkbox"/> Sole-owner <input type="checkbox"/> Joint-owner <input type="checkbox"/> Co-owner _____%	<input type="checkbox"/> Joint-owner <input type="checkbox"/> Co-owner _____%

(G) Application for Charging Ad Valorem Stamp Duty (AVD) at Lower Rates (Scale 2) (Note 8)

For residential property only

- Is the purchaser(s) of residential property a Hong Kong permanent resident acting on his/her own behalf and not a beneficial owner of any other residential property in Hong Kong on the date of the earliest instrument in respect of this transaction?
 - Yes [Please also complete Declaration Form IRSD131(E)]
 - No [Proceed to Question 3]
 - Not applicable (earliest instrument executed before 23 February 2013)
- Except for car park(s) acquired in this transaction, do purchasers own any other car park(s) in Hong Kong on the date of the earliest instrument in respect of transaction?
 - Yes
 - No
 - Not applicable (this transaction is solely involving non-residential property or this transaction is not involving car park)

For residential property and non-residential property

- Any other reason for claim of charging AVD at Scale 2?
 - Yes [Please also complete Form IRSD118(E)]
 - No

Part 3: Special Stamp Duty (SSD) (Note 9)

- The vendor of this instrument acquired:
 - (a) The interest / or part of the interest of the property before 20 November 2010
[Proceed to complete Part 4 "Buyer's Stamp Duty"]
 - (b) The interest / or part of the interest of the property between 20 November 2010 and 26 October 2012
 - Holding period is within 24 months
 - Holding period is more than 24 months [Proceed to complete Part 4 "Buyer's Stamp Duty"]
 - (c) The interest / or part of the interest of the property on or after 27 October 2012
 - Holding period is within 36 months
 - Holding period is more than 36 months [Proceed to complete Part 4 "Buyer's Stamp Duty"]
- Part A: The whole property under this instrument was acquired and disposed of within 36 months
 - (a) Date of Acquisition (Note 10) ___ / ___ / ___ [D/M/Y]
 - (b) Date of Disposal (Note 10) ___ / ___ / ___ [D/M/Y]
 - (c) Holding Period (Note 11):
 - 6 months or less More than 6 months but for 12 months or less More than 12 months but for 36 months or less
- Part B: Same as Part A but with different acquisition dates for different parts of the property OR only part(s) of the property under this instrument was (were) acquired and disposed of within 36 months

	Property 1	Property 2	Property 3
(a) (i) Address (for the property acquired and disposed of within 36 months)			
(ii) Interest of property acquired	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____ %	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____ %	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____ %
(iii) Land Registry's Property Reference No. (LRPRN)	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN
(b) Date of Acquisition [D/M/Y] (Note 10)	___ / ___ / ___	___ / ___ / ___	___ / ___ / ___
Instrument Reference No. of the chargeable instrument under the acquisition transaction	_____	_____	_____
(c) Date of Disposal [D/M/Y] (Note 10)	___ / ___ / ___	___ / ___ / ___	___ / ___ / ___
(d) Amount of the total consideration for that property	\$ _____	\$ _____	\$ _____
(e) Holding period (Note 11)			
(i) 6 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) More than 6 months but for 12 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) More than 12 months but for 36 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Any applicable exemption to SSD? Yes [Please also complete Form IRSD118(E)]
 No [Please complete Part 5(B)]

Part 4: Buyer's Stamp Duty (BSD) (Note 12)

1. Was the conveyance on sale or agreement for sale executed on or after 27 October 2012?
 Yes [Proceed to Question 2]
 No [Proceed to complete Part 5 "Stamp Duty Liability"]
2. Is the purchaser(s) a Hong Kong permanent resident acting on his/her own behalf?
 Yes [Please also complete Declaration Form IRSD131(E)]
 No [Proceed to Question 3]
3. Any other applicable exemption to BSD? Yes [Please also complete Form IRSD118(E)]
 No [Please complete Part 5(C)]

Part 5: Stamp Duty Liability

(A) Ad Valorem Duty

Original: \$ _____ Duplicate(s) \$ _____ Total amount payable: \$ _____
 Share of payment: Vendor _____% Purchaser _____% Other _____%

(B) Special Stamp Duty (if applicable)

Amount payable: \$ _____
 Share of payment: Vendor _____% Purchaser _____% Other _____%

(C) Buyer's Stamp Duty (if applicable)

Total amount payable by purchaser: \$ _____

(D) Levy Payable (if applicable)

Amount payable: \$ _____

Remark: The amount of levy payable for each leviable instrument is \$350. The payment to be made by the purchaser/transferee will be applied to pay the stamp duty first, and upon its full payment, then towards the payment of the levy.

Part 6: Series of Transactions

- The transaction effected by the instrument does not form part of a larger transaction or series of transactions.
 The transaction effected by the instrument forms part of a larger transaction or series of transactions with details shown on the attached sheet.

Part 7: Declaration

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 Purchaser Legal Representative Property Agent Other

Part 8: Solicitor Firm Details (if applicable)

Business Registration & Branch No.: _____

Contact Reference No.: _____

Telephone No.: _____ Fax No.: _____

Please tick ✓ if applicable

Organization Chop

Notes

1. For the case where the residential property and non-residential property are separate and distinct properties, it is required to set out the respective considerations separately. Only the acquisition of the residential property is subject to BSD or is subject to AVD at Part 1 of Scale 1, if applicable.
2. Property refers to interest in land that can be registered in Land Registry under separate title.
3. Home Ownership Scheme includes Home Ownership Scheme, Private Sector Participation Scheme and Flats for Sale Scheme.
4. Nominated purchaser is the one nominated by the Housing Authority or Housing Society.
5. Developer is the person developing the property and first offering it for sale, either under construction or upon completion.
6. If more than one conveyance/agreement, please provide the execution date and IRN of the latest conveyance/agreement.
7. Total percentage of co-owner(s) should be equal to the "Interest of Property Assigned" in item 3 of "Property Details".
8. Unless specifically exempted or otherwise provided, the rates of 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.
9. The liability to SSD 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.
10. For SSD purposes, the date of a chargeable agreement for sale is the date a person "acquires" or "disposes of" a property. Chargeable agreement for sale includes both Provisional Agreement for Sale and Purchase and Agreement for Sale and Purchase. If there is no chargeable agreement for sale, the date of conveyance will be the date of acquisition and disposal. Where there is more than one chargeable agreement for sale in a transaction, the date of the first agreement will be taken as the date of "acquisition" or "disposal" of a property.
11. SSD is calculated at varying rates based on the holding period of the property by the vendor before disposal as follows -

Holding Period	The property was acquired on or after 20 November 2010 and before 27 October 2012	The property was acquired on or after 27 October 2012
6 months or less	15%	20%
More than 6 months but for 12 months or less	10%	15%
More than 12 months but for 24 months or less	5%	10%
More than 24 months but for 36 months or less	-	10%

12. The liability to BSD will arise if the conveyance on sale or agreement for sale of residential property is executed on or after 27 October 2012, except where the purchaser is a Hong Kong permanent resident acquiring the property on his/her own behalf (i.e. the person is both the legal and beneficial owner).
13. The transferee under a leviable instrument is liable (if there is more than one transferee under the leviable instrument, the transferees are jointly and severally liable) to pay levy under the Property Management Services Ordinance (Cap. 626) and the levy is collected by the Collector of Stamp Revenue or any assistant collector appointed under the Stamp Duty Ordinance (Cap. 117) and authorized in writing by the Collector of Stamp Revenue for the Property Management Services Authority.
14. Please browse IRD website (www.ird.gov.hk) for the details of the circumstances under which AVD at Scale 1 are not applicable and the applicable exemptions to SSD and BSD.
15. If space is insufficient, please provide other details on a separate sheet.
16. Please pay by crossed cheque payable to "The Government of the Hong Kong Special Administrative Region" or "The Government of the HKSAR".

Personal Information Collection Statement

1. If you request for imprinting of stamp on the original instrument (i.e. "Conventional Stamp" is ticked in Part 1 of this form), the provision of personal data in this Stamping Request Form and during the processing of your stamping request is voluntary. However, if you do not provide sufficient information, we may not be able to process your stamping request. If you apply for stamping without presenting instrument (i.e. "Stamp Certificate" is ticked in Part 1 of this form), it is obligatory for you to supply the information requested in this form, including the personal data requested therein. If you fail to supply the aforesaid information, your application will not be regarded as having been made in such form as may be specified by the Collector (i.e. this form) in accordance with section 18F of the Stamp Duty Ordinance (Cap. 117) and, accordingly, your application will not be accepted for processing.
2. IRD will use the information provided by you in connection with your stamping request including information on the Property concerned for the purposes of the Ordinances administered by it and the Property Management Services Ordinance (Cap. 626); and may disclose / transfer any or all of such information to other government or statutory bodies including the Rating and Valuation Department, Property Management Services Authority and 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 IRD. 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。