



**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):

<p><u>Standard Format</u> <input type="checkbox"/> Tower</p> <p>Flat / Room _____ Floor _____ <input type="checkbox"/> Block _____</p> <p>Building _____</p> <p>Estate _____</p> <p>No. &amp; Name of Street _____</p> <p>District _____</p>	<p><u>Other Format</u></p>
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2. Nature of Property:  Non-Residential  Residential  New Territories
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)
11. Home Ownership Scheme (Note 3 & 4):
  - Purchase from Housing Authority / Housing Society
  - Purchase in Secondary Market by nominated Purchaser(s):
  - Vendor purchased from Housing Authority / Housing Society on (D/M/Y): \_\_\_\_\_
  - Initial market value \$ \_\_\_\_\_ Initial purchase price \$ \_\_\_\_\_
12. Tenants  Purchase from Housing Authority

Purchase Scheme (Note 4):  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:		
HK Permanent IC No.	( )	( )
HKIC No.	( )	( )
Passport No. (if no HK Permanent IC/ 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:		
HK Permanent IC No.	( )	( )
HK IC No.	( )	( )
Passport No. (if no HK Permanent IC/ 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) Charging Ad Valorem Stamp Duty (AVD) at Scale 2 (Note 8)**

For residential property only

1. Does purchaser(s) own any other residential property in Hong Kong on the date of the earliest instrument in respect of this transaction?  
 Yes  
 No
  
2. If the transaction also involves car parking space, except for car park(s) acquired in this transaction, do purchaser(s) 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 does not involve car park)

**Part 3: Stamp Duty Liability**

**(A) Ad Valorem Duty (Notes 8 and 9)**

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

**(B) Levy Payable (if applicable) (Note 10)**

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 4: 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 5: 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 6: 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 or car park are separate and distinct properties, it is required to set out the respective considerations separately. AVD on the instrument is computed based on the consideration or value of the residential property and non-residential property respectively. For the portion of residential property, AVD is computed under Part 1 of Scale 1 or Scale 2, while for the portion of non-residential property, AVD is computed under Scale 2 or Scale 3.
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 are applicable to instruments of residential property executed on or after 5 November 2016. Scale 2 rates are applicable to an instrument of residential property if the purchaser under the instrument is 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. With effect from 28 February 2024, the rates under Part 1 of Scale 1 are amended to be the same as Scale 2 rates.
9. Between 26 November 2020 and 25 February 2026, Scale 2 was applicable to instruments of non-residential property. With effect from 26 February 2026, Scale 3 is applicable to such instruments.
10. 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.
11. If space is insufficient, please provide other details on a separate sheet.
12. 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](http://www.ird.gov.hk) 下載或致電 2594 3202 與本署聯絡。