



INLAND REVENUE DEPARTMENT
STAMP OFFICE
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FOR OFFICIAL USE

**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 Other Format
- Flat / Room _____ Floor _____ Block _____
- Building _____
- Estate _____
- No. & Name of Street _____
- District _____
- 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.: _____

Organization Chop

Please tick if applicable

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 was acquired on or after 26 October 2021 and disposed of on or after 25 October 2023) or 36 months (the property was acquired on or after 27 October 2012 and disposed of before 25 October 2023) 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 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.
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。