



**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

Application for Refund of Stamp Duty by Eligible Incoming Talent ^(Note)

I, _____, hereby apply for a refund of ad valorem stamp duty paid in excess of that computed under the Scale 2 rates (“Excess of AVD paid”) and buyer’s stamp duty (“BSD”) paid on an instrument (“the Applicable Instrument”) executed for the acquisition of a residential property (“the Property”) under section 29DJ of the Stamp Duty Ordinance (“the SDO”) (Cap. 117).

(I) Details of the instrument executed on or after 19 October 2022 to acquire the Property

Date of Agreement for Sale and Purchase*: _____
Date of Conveyance on Sale / Deed of Gift*: _____
Excess of AVD paid: \$ _____
Amount of BSD paid: \$ _____
Name(s) of Payer(s) of the stamp duty: _____
Address of the Property: _____

(II) The scheme(s) that is/are specified in Schedule 12 to the SDO under which the applicant or each of the co-buyers¹ (if applicable) was admitted into Hong Kong

Name(s) of the specified scheme(s): _____

(III) Details of the instrument executed to dispose of the previously owned residential property (“the Original Property”) (Applicable to replacing property case only)

Date of Agreement for Sale and Purchase*: _____
Date of Conveyance on Sale / Deed of Gift*: _____
Address of the Original Property: _____

(IV) Supporting documents are attached (See Annex)

Please issue refund cheque to the following person / company*:
Name of Payee: _____
Address of Payee: _____

If the refund cheque is not to be made payable to a payer of the stamp duty, please authorize such change by providing a letter of indemnity from each of the payer(s) and the payee of the refund cheque.

Signature of Applicant: _____ Date: _____
Name of Applicant: _____ H.K.I.C. No.: _____
Capacity: Purchaser Others (please specify) _____
Correspondence Address: _____
Telephone No.: _____ Fax No.: _____

* Please delete whichever is not applicable
 Please tick the appropriate box

Note: The application should be made to the Collector of Stamp Revenue (a) **within 6 months** after the date of gazettal of the Stamp Duty (Amendment) (No. 3) Ordinance 2023, i.e. on or before 30 December 2023, or (b) **within 6 months** after the date when the applicant or the remaining co-buyer² (if applicable) became a Hong Kong permanent resident (“HKPR”), whichever is the later. For replacing property case, the application should be made to the Collector of Stamp Revenue within the time limit specified in (a) or (b) above, (c) **within 2 years** after the date of the Applicable Instrument, or (d) **within 2 months** after the date of assignment for disposal of the Original Property, whichever is the latest.

¹ The co-buyers refer to the applicant and any other person(s) who jointly acquired the Property with the applicant under the Applicable Instrument.
² The remaining co-buyer refers to the person who, among the co-buyers (including the applicant) who remain beneficial owners of the Property on the date of making this application, last became a HKPR.

Annex

To support this application, the following documents are attached:

- (1) Document(s) showing the payment of the stamp duty
 - copy of stamp certificate (for e-stamping case only)
 - original stamp certificate (for paper application without presenting original instrument case only)
 - original stamped instrument (for conventional stamping case only)
- (2) Document(s) showing that the applicant or each of the co-buyers (if applicable) was covered by the specified scheme(s) on the date of acquisition of the Property; and
- (3) Original Statutory Declaration(s) (IRSD131D) made by the applicant or each of the co-buyers (if applicable)

If the refund cheque is not to be made payable to a payer of the stamp duty, please provide:

- (4) Original letter of indemnity of each of the payer(s) of the stamp duty; and
- (5) Original letter of indemnity of the payee of the refund cheque

If the other co-buyer(s) is/are not eligible incoming talent(s) but is/are close relative(s) of the applicant, please provide:

- (6) Documentary evidence to substantiate his/her/their relationship with the applicant.

Please tick the appropriate box(es)

償還稅款保證書 (供支付印花稅者填報)
Letter of Indemnity (for Payer of Stamp Duty)

致：香港九龍啟德協調道5號稅務中心1樓
印花稅署署長

To : Collector of Stamp Revenue
1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon , Hong Kong

檔案號碼 File No : _____

款額 Amount: _____

茲證明：

It is certified that :

(1) 本人/我們/本公司根據《印花稅條例》(第 117 章) 可獲退還上述印花稅稅款。

(1) I/We/This company is entitled to a refund of the above amount of stamp duty in accordance with the Stamp Duty Ordinance (Cap. 117).

(2) 本人/我們/本公司現授權印花稅署署長簽發上述退還款項的港元支票，支付給 _____(收款人姓名/名稱)。

(2) I/We/This company now authorize(s) the Collector of Stamp Revenue to issue a refund cheque in the sum as shown above to _____(name of payee).

(3) 據本人/我們/本公司所知及所相信，沒有其他人曾提出或將提出申請上述退款。

(3) To the best of my/our/this company's knowledge and belief no other person has made or will make any application for refund the said stamp duty.

(4) 除本申請以外，本人/我們/本公司承諾不會提出任何其他申請退還上述稅款，或就本申請內容作出任何更改或撤回申請。

(4) Apart from this application, I/we/this company covenant(s) not to make any further application for refund of the said stamp duty, or any amendments to the details nor withdrawal of this application.

右方簽署的見證人

Witness to the
signature on the right

申請人#

Applicant #

簽署 Signature: _____

簽署 Signature: _____

姓名 Name: _____
請用正楷 (in block letter)

姓名 Name: _____
請用正楷 (in block letter)

地址 Address : _____
請用正楷 (in block letter)

地址 Address : _____
請用正楷 (in block letter)

香港身份證號碼
HK Identity Card No. _____

香港身份證號碼/
商業登記號碼
HK Identity Card No./
Business Registration No. _____

日期 Date: _____

日期 Date: _____

支付印花稅的人士或公司

The name of the person/company who paid the stamp duty

償還稅款保證書 (供退款支票收款者填報)
Letter of Indemnity (for Payee of Refund Cheque)

致：香港九龍協調道5號稅務中心1樓
印花稅署署長

To : Collector of Stamp Revenue
1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong

檔案號碼 File No : _____
款額 Amount: _____

茲證明：

It is certified that :

- (1) _____(支付有關印花稅的人士/公司) 根據《印花稅條例》(第117章)可獲退還上述印花稅稅款，並授權印花稅署署長簽發上述退還款項的港元支票給本人/我們/本公司。
- (2) 據本人/我們/本公司所知及所相信，沒有其他人曾提出或將提出本人/我們/本公司現申索的退款。
- (3) 除本申請以外，本人/我們/本公司承諾不會提出任何其他申請退還上述稅款，或就本申請內容作出任何更改或撤回申請。
- (4) 本人/我們/本公司現承諾及同意，就你由於本人/我們/本公司獲退還上述的已付稅款而可能遭受或引致的所有法律行動，法律程序，損失，費用，損害，開支，索償及申索，對你作出彌償，以避免你遭受任何損害。
- (1) _____(the name of the person/company who paid the stamp duty) is entitled to a refund of the above amount of stamp duty in accordance with the Stamp Duty Ordinance (Cap. 117), and has authorized the Collector of Stamp Revenue to issue a refund cheque in the sum as shown above to me/us/this company.
- (2) To the best of my/our/this company's knowledge and belief no other person/company has made or will make any application for refund now claimed by me/us/this company.
- (3) Apart from this application, I/we/this company covenant(s) not to make any further application for refund of the said stamp duty, or any amendments to the details nor withdrawal of this application.
- (4) In consideration of the refund to me/us/this company of the above amount of stamp duty, I/we/this company hereby undertake(s) and agree(s) to indemnify you and save you harmless thereof from and against all actions, proceedings, losses, charges, damages, expenses, claims and demands which may be brought or made against you.

右方簽署的見證人
Witness to the
signature on the right

收款人
Payee

簽署 Signature: _____

簽署 Signature: _____

姓名 Name: _____
請用正楷 (in block letter)

姓名 Name: _____
請用正楷 (in block letter)

地址 Address : _____
請用正楷 (in block letter)

地址 Address : _____
請用正楷 (in block letter)

香港身份證號碼
HK Identity Card No. _____

香港身份證號碼/
商業登記號碼
HK Identity Card No./
Business Registration No. _____

日期 Date: _____

日期 Date: _____