



INLAND REVENUE DEPARTMENT  
STAMP OFFICE

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FOR OFFICIAL USE

**Application for Suspension of or Waiver of Liability to Stamp Duty  
by Eligible Incoming Talent**

For application for suspension of liability to stamp duty, please complete Parts (I) and (IV). For application for waiver of liability to stamp duty and/or issuance of certificate of discharge, please complete Parts (II) and (IV). For application for refund of stamp duty and suspension of liability to stamp duty, please complete Parts (III) and (IV).

**Part (I) Application for Suspension of Liability to Stamp Duty**

I, \_\_\_\_\_, hereby apply for suspension of liability to stamp duty in respect of the specified amount<sup>1</sup> in relation to an instrument (“Applicable Instrument”) executed for the acquisition of a residential property (“the Property”) under section 29DN of the Stamp Duty Ordinance (“the SDO”) (Cap. 117).

**(a) Details of the instrument executed on or after 25 October 2023 to acquire the Property**

Date of Agreement for Sale and Purchase\*: \_\_\_\_\_

Date of Conveyance on Sale / Deed of Gift\*: \_\_\_\_\_

Specified amount to be suspended: \$ \_\_\_\_\_

Address of the Property: \_\_\_\_\_

**(b) The scheme(s) that is/are specified in Schedule 12 to the SDO under which the applicant or each of the co-buyers<sup>2</sup> (if applicable) was admitted into Hong Kong**

Name(s) of the specified scheme(s): \_\_\_\_\_

**(c) Supporting documents are attached (See Part A of Annex)**

**Part (II) Application for Waiver of Liability to Stamp Duty and/or Issuance of Certificate of Discharge**

I, \_\_\_\_\_, hereby apply for waiver of liability to stamp duty in respect of the specified amount<sup>1</sup> in relation to an instrument (“Applicable Instrument”) executed for the acquisition of a residential property (“the Property”) under section 29DT of the SDO\* and/or apply for issuance of a certificate of discharge in respect of the specified charge constituted on the Property under section 29DW of the SDO.

**(a) Details of the instrument executed on or after 25 October 2023 to acquire the Property**

Date of Agreement for Sale and Purchase\*: \_\_\_\_\_

Date of Conveyance on Sale / Deed of Gift\*: \_\_\_\_\_

Ad valorem stamp duty (AVD) paid: \$ \_\_\_\_\_

Specified amount suspended / paid\*: \$ \_\_\_\_\_

Address of the Property: \_\_\_\_\_

**(b) Supporting documents are attached (See Part B of Annex)**

<sup>1</sup> In relation to an instrument under which the Property is acquired, specified amount means the sum of (a) an amount equal to the difference between the AVD payable according to Part 1 of Scale 1 rate and the AVD has been paid according to Scale 2 rates and (b) the amount of buyer’s stamp duty payable on the instrument.

<sup>2</sup> The applicant refers to the eligible incoming talent who acquired the Property under the Applicable Instrument and co-buyers refers to the applicant and any other person(s) who jointly acquired the Property with the applicant under the Applicable Instrument.

### Part (III) Application for Refund of Stamp Duty and Suspension of Liability to Stamp Duty<sup>3</sup>

I, \_\_\_\_\_, hereby apply for a refund of the Specified Amount<sup>1</sup> on an instrument (“the Applicable Instrument”) executed for the acquisition of a residential property (“the Property”) and apply for suspension of the Applicable Instrument’s liability to the Specified Amount under section 29DO of the SDO.

#### (a) Details of the instrument executed on or after 25 October 2023 to acquire the Property

Date of Agreement for Sale and Purchase\*: \_\_\_\_\_

Date of Conveyance on Sale / Deed of Gift\*: \_\_\_\_\_

Specified Amount refundable: \$ \_\_\_\_\_

Address of the Property: \_\_\_\_\_

#### (b) Details of the instrument executed to dispose of the previously owned residential property (“the Original Property”)

Date of Agreement for Sale and Purchase\*: \_\_\_\_\_

Date of Conveyance on Sale / Deed of Gift\*: \_\_\_\_\_

Address of the Original Property: \_\_\_\_\_

Date on which Specified Amount was suspended: \_\_\_\_\_

Specified Amount paid: \$ \_\_\_\_\_

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.**

#### (c) Supporting documents are attached (See Part C of Annex)

### Part (IV):

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

<sup>3</sup> The application should be made to the Collector of Stamp Revenue (a) **within 2 years** after the date of the Applicable Instrument, or (b) **within 2 months** after the date of assignment for disposal of the Original Property, whichever is the later.

## **Annex**

To support this application, the following documents are attached:

### **Part A For application for suspension of liability to stamp duty**

- (1) 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;
- (2) Original Statutory Declaration(s) (IRSD131E) made by the applicant or each of the co-buyers (if applicable);
- (3) If the other co-buyer(s) is/are not eligible incoming talent(s) but is/are close relative(s) of the applicant, documentary evidence to substantiate his/her/their relationship with the applicant; and
- (4) Payment of specified fee for application for suspension of liability to stamp duty in the amount of \$210 by a cheque which should be properly crossed and made payable to “The Government of the Hong Kong Special Administrative Region” or “The Government of the HKSAR”.

### **Part B For application for waiver of liability to stamp duty and/or issuance of certificate of discharge**

- (1) Original Statutory Declaration(s) (IRSD131E) made by the applicant or each of the co-buyers (if applicable);
- (2) Document(s) showing that the Applicable Instrument was cancelled, annulled or rescinded or was otherwise not performed (if applicable); and
- (3) If the Property has been disposed of, document(s) showing the payment of the specified amount.

### **Part C For application for refund of stamp duty and suspension of liability to stamp duty**

- (1) 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;
- (2) Original Statutory Declaration(s) (IRSD131E) made by the applicant or each of the co-buyers (if applicable);
- (3) If the other co-buyer(s) is/are not eligible incoming talent(s) but is/are close relative(s) of the applicant, documentary evidence to substantiate his/her/their relationship with the applicant.
- (4) Document(s) showing the payment of the specified amount of the Original Property;
- (5) If the refund cheque is not to be made payable to a payer of the stamp duty, original letter of indemnity of each of the payer(s) of the stamp duty; and original letter of indemnity of the payee of the refund cheque; and
- (6) Payment of specified fee for application for suspension of liability to stamp duty in the amount of \$210 by a cheque which should be properly crossed and made payable to “The Government of the Hong Kong Special Administrative Region” or “The Government of the HKSAR”.