



INLAND REVENUE DEPARTMENT
 STAMP OFFICE
 3/F, Revenue Tower, 5 Gloucester Road,
 Wan Chai, Hong Kong.

FOR OFFICIAL USE

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Application for Refund of Buyer’s Stamp Duty / Partial Refund of Ad Valorem Stamp Duty* for properties acquired for Redevelopment under section 29DD / 29DE* of the Stamp Duty Ordinance (Cap. 117) (For Applicant who is an Individual Person)

I, _____, hereby apply for a refund of buyer’s stamp duty (“BSD”)* / stamp duty paid in excess of that computed under the lower rates of ad valorem stamp duty (“Excess of AVD paid”) under section 29DD* / 29DE of the Stamp Duty Ordinance.

(I) Details of the Agreement for Sale and Purchase or Conveyance on Sale (i.e. Assignment)

Date of Instrument: _____
 BSD* \$ _____
 Excess of AVD paid: \$ _____
 Address of Property: _____
 _____ (“the Property”)

(II) Supporting documents are attached. (See Annex)

(III) Declaration

I, _____, do solemnly and sincerely declare and say as follows:

- I have become the owner of the entire lot to be redeveloped and has obtained consent to commence any foundation works for the lot (whether or not together with any other lot) from the Building Authority under the Buildings Ordinance (Cap. 123); or
- I have become the owner of the entire lot to be redeveloped and has demolished or caused to demolish all buildings (if any) existing on the lot, other than a building the demolition of which is prohibited under any Ordinance; and obtained approval of plans in respect of building works to be carried out on the lot (whether or not together with any other lot) from the Building Authority under the Buildings Ordinance (Cap. 123).

Please issue refund cheque to the following person / company*:

Name of payee: _____

(It should be the name of the person who paid the stamp duty)

Address: _____

Signature of Applicant: _____ Date: _____

If a change of the payee’s name on refund cheque is required, please authorize such change by providing a letter of indemnity from each of the payers of the stamp duty and the payee of the refund cheque.

Name of Applicant: _____

H.K.I.C./ Passport No.*: _____

Capacity: Purchaser Others (please specify) _____

Address: _____

Telephone No: _____ Fax No: _____

* delete whichever inapplicable

(tick as appropriate)

Annex

To support this application, the following documents are attached:

- (1) A copy of documentary evidence showing that
 - (a) consent to commence foundation works for the lot (whether or not together with any other lot) was obtained from the Building Authority under the Buildings Ordinance (Cap. 123) or
 - (b) approval of plan(s) in respect of building works to be carried out on the lot (whether or not together with any other lot) was obtained from the Building Authority under the Buildings Ordinance (Cap. 123)

- (2) Documents showing that buyer's stamp duty */ ad valorem stamp duty was paid
 - (a) stamp certificate(s) (for e-stamping case only)

 - (b) original stamp certificate(s) (for paper application without presenting original instrument case only)

 - (c) original instrument(s) imprinted the stamp(s) (for conventional stamping case only)

If a change of the payee's name on refund cheque is required, please also provide the following documents:

- (3) Original letter of indemnity of each of the payer(s) of stamp duty ; and

- (4) Original letter of indemnity of the payee of the refund cheque

* delete whichever inapplicable

(tick as appropriate)

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：香港灣仔告士打道 5 號稅務大樓 3 樓
印花稅署署長

To : Collector of Stamp Revenue
3/E, Revenue Tower, 5 Gloucester Road,
Wanchai, 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

L/I (1) (4/2017)

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：香港灣仔告士打道 5 號稅務大樓 3 樓
印花稅署署長

To : Collector of Stamp Revenue
3/F, Revenue Tower, 5 Gloucester Road,
Wanchai, 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。

(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) 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。

(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) 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。

(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) 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。

(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 I/D 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: _____