



**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 which is a Body Corporate)**

I, \_\_\_\_\_, the director of \_\_\_\_\_  
\_\_\_\_\_ (“the Company”) 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”) by the Company or its associated body corporate\* as defined under section 45 of the Stamp Duty Ordinance (“the Ordinance”) under section 29DD\* / 29DE of the 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) Details of the associated body corporate of the Company are as follows\*:**

Name of Company: \_\_\_\_\_ B.R. No.: \_\_\_\_\_  
Date on which the Property was transferred to the Company: \_\_\_\_\_  
File reference where intra-group relief under section 29H(3) or 45 of the Ordinance has been previously applied or granted : \_\_\_\_\_

**(III) Supporting documents are attached (See Annex)**

**(IV) Declaration**

I, \_\_\_\_\_, do solemnly and sincerely declare and say as follows:

- The Company, alone / jointly\* with the associated body corporate has / have\* become the owner of the entire lot to be redeveloped and has / have\* obtained consent to commence foundation works for the lot (whether or not together with any other lot) from the Building Authority under the Buildings Ordinance (Cap. 123); or
- The Company, alone / jointly\* with the associated body corporate has / 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 company which paid the stamp duty) \_\_\_\_\_  
Address of Payee: \_\_\_\_\_

**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 payer(s) of the stamp duty and the payee of the refund cheque.**

Name of Applicant: \_\_\_\_\_

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

H.K.I.C. Passport No. / B.R. No. / Company No. \*: \_\_\_\_\_

Capacity:  Purchaser  Others (please specify) \_\_\_\_\_

Address (if different from the above): \_\_\_\_\_

Telephone No: \_\_\_\_\_ Fax No: \_\_\_\_\_

## **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) Document(s) showing that buyer's stamp duty \*/ ad valorem stamp duty was paid
  - (a) stamp certificate(s)
  - (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)
  
- (3) A copy of the agreement or conveyance showing the Property was transferred to the Company from its associated body corporate (for cases where buyer's stamp duty\* / ad valorem stamp duty was previously paid by the associated body corporate of the Company).

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

- (4) Original letter of indemnity of each of the payer(s) of stamp duty ; and
  
- (5) 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: \_\_\_\_\_