



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

*Must be completed for E-stamping*  
Instrument Reference No.:

**Statutory Declaration**  
**Application for Charging Ad Valorem Stamp Duty at Lower Rates (Scale 2) / Exemption of Buyer's Stamp Duty\* ("Declaration")**

I, \_\_\_\_\_ (Name of Buyer/Transferee\*), holder of  
Hong Kong Permanent Identity Card No. \_\_\_\_\_, of  
\_\_\_\_\_ (Address),  
do solemnly and sincerely declare and say as follows:

1. I am the sole buyer/sole transferee/one of the buyers/one of the transferees\* of the (a) residential property and (b) car parking space\* described below ("the Property"):

(a) \_\_\_\_\_

(b) \_\_\_\_\_

(A) Claiming for exemption of BSD

with the Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift\* executed on:

(DD/MM/YYYY) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Note 1).

(B) Claiming for charging ad valorem stamp duty at lower rates (Scale 2)\*

with the Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift\* executed on:

(DD/MM/YYYY) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Note 2).

2. The facts herein deposed to are within my own knowledge.

3. As at the date(s) of the said Agreement for Sale and Purchase / Conveyance on Sale / Deed of Gift\* mentioned in  (A) and  (B) above, I acquired the Property herein on my own behalf; and

- I was a Hong Kong permanent resident within the meaning of section 29A(1) of the Stamp Duty Ordinance (Cap. 117);
- I was not the beneficial owner of any other residential property and not the beneficial owner of any other car parking space\* in Hong Kong or any share or part thereof.

4. A true copy of my Hong Kong Identity Card is now produced and exhibited hereto\*.

AND I make this solemn Declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Ordinance (Cap. 11).

DECLARED by the said \_\_\_\_\_ )

at \_\_\_\_\_ )

\_\_\_\_\_, Hong Kong)

this \_\_\_\_\_ day of \_\_\_\_\_ )

\_\_\_\_\_  
(Signature of Declarant)

Before me,

Notary Public / Justice of the Peace / Solicitor / Commissioner for Oaths\*

\*delete whichever inapplicable.

( tick as appropriate)

Note 1: For claiming exemption from buyer's stamp duty, it is the date of chargeable agreement for sale or if there is no chargeable agreement for sale, the date of conveyance on sale / deed of gift. Chargeable agreement for sale means an agreement for sale chargeable with ad valorem stamp duty.

Note 2: For claiming for charging ad valorem stamp duty at lower rates (Scale 2), it is the date of the agreement for sale (or the date of the first agreement if there is more than one agreement) or, if there is no agreement for sale, the date of conveyance on sale / deed of gift.

### WARNING

**Under section 36 of the Crimes Ordinance (Cap. 200), any person who knowingly and wilfully makes (otherwise than on oath) a statement false in a material particular in a statutory declaration shall be guilty of an offence and shall be liable on conviction upon indictment to imprisonment for 2 years and to a fine.**

**Under section 59 of the Stamp Duty Ordinance (Cap. 117), any person who practises or is concerned in any fraudulent act, contrivance or device, not specially provided for by law, with intent to defraud the Government of any stamp duty commits an offence. Section 60 of the Stamp Duty Ordinance (Cap. 117) provides that any person who commits or attempts to commit any offence under the ordinance shall be liable to a fine at level 6 and to imprisonment for 1 year.**

#### **Personal Information Collection Statement**

1. The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application.
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 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.