



INLAND REVENUE DEPARTMENT
STAMP OFFICE
3/F, Revenue Tower, 5 Gloucester Road,
Wan Chai, Hong Kong.
Tel. No.: 2594 3202 Web site : www.ird.gov.hk
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FOR OFFICIAL USE

Instrument Reference No.:

(to be supplied by Stamp Office if applicable)

**Adjudication Request - Deed of Gift or Agreement/Assignment
with no valuable consideration**
(Please attach the original instrument)

Part 1: Ad Valorem Duty

(A) **Instrument Execution Date** (D/M/Y): ____ / ____ / ____

(B) Property Details

1. Property Address (Either Standard or Other Format):

Standard Format

Other Format

Flat / Room ____ Floor ____ Block ____

Building ____

Estate ____

No. & Name of Street ____

____ District ____

Area: ☐ Hong Kong ☐ Kowloon ☐ New Territories

2. Nature of Property: ☐ Non-Residential ☐ Residential

3. Interest of Property Assigned: ☐ 100% ☐ 50% Other ____ %

4. Number of Property Transferred: ____ (Note 1)

5. Land Registry's Property Reference No. (LRPRN): ____ ☐ No LRPRN

6. Rating Assessment No. (if known): ____

7. State of the Property: ☐ Bare Site ☐ Building

8. ☐ Property transferred with vacant possession

9. ☐ Property transferred with existing tenancy (details as follows)

Term of Tenancy (D/M/Y): From ____ / ____ / ____ To ____ / ____ / ____

Rent \$ ____ per month -

Including: ☐ Rates ☐ Government Rent ☐ Maintenance ☐ Management Charges (\$ ____ per month)

Excluding: ☐ Rates ☐ Government Rent ☐ Maintenance ☐ Management Charges (\$ ____ per month)

10. ☐ Transfer of Property under Home Ownership Scheme (Note 2) with consent of Housing Authority /Housing Society:

Assignor purchased property from Housing Authority/Housing Society on (D/M/Y): ____ / ____ / ____

Initial market value \$ ____ Initial purchase price \$ ____

(C) Assignor Details

1. Number of Assignor(s): ____

2. Name:

3. Identity Details:

HKIC No. () ()

Passport No.
(if no HKIC)

BR No.

Other Company No.
(if no BR)

Company established

☐ in HK ☐ outside HK

☐ in HK ☐ outside HK

4. Postal Address:

☐ Same as Assignor 1
Other :

(D) Assignee Details

1. Number of Assignee(s): _____

	Assignee 1	Assignee 2
2. Name:		
3. Identity Details:		
HKIC No.	()	()
Passport No. (if no HKIC)		
BR No.		
Other Company No. (if no BR)		
Company established	<input type="checkbox"/> in HK <input type="checkbox"/> outside HK	<input type="checkbox"/> in HK <input type="checkbox"/> outside HK
4. Postal Address:	<input type="checkbox"/> Property Address Other :	<input type="checkbox"/> Property Address <input type="checkbox"/> Same as Assignee 1 Other :
5. Share Assigned (Note 3):	<input type="checkbox"/> Sole-owner <input type="checkbox"/> Joint-owner <input type="checkbox"/> Co-owner _____ %	<input type="checkbox"/> Joint-owner <input type="checkbox"/> Co-owner _____ %

Part 2: Special Stamp Duty (SSD) (Note 4)

1. The vendor of this instrument acquired:

- ☐ (a) The interest / or part of the interest of the property before 20 November 2010
[Proceed to complete Part 3 "Buyer's Stamp Duty"]
- ☐ (b) The interest / or part of the interest of the property between 20 November 2010 and 26 October 2012
☐ Holding period is within 24 months
☐ Holding period is more than 24 months [Proceed to complete Part 3 "Buyer's Stamp Duty"]
- ☐ (c) The interest / or part of the interest of the property on or after 27 October 2012
☐ Holding period is within 36 months
☐ Holding period is more than 36 months [Proceed to complete Part 3 "Buyer's Stamp Duty"]

2. ☐ Part A: The whole property under this instrument was acquired and disposed of within 36 months

(a) Date of Acquisition (Note 5) _____ / _____ / _____ [D/M/Y]

(b) Date of Disposal (Note 5) _____ / _____ / _____ [D/M/Y]

(c) Holding Period (Note 6):

☐ 6 months or less
☐ More than 6 months but for 12 months or less
☐ More than 12 months but for 36 months or less

☐ Part B: Same as Part A but with different acquisition dates for different parts of the property OR only part(s) of the property under this instrument was (were) acquired and disposed of within 36 months

	Property 1	Property 2	Property 3
(a) (i) Address (for the property acquired and disposed of within 36 months)			
(ii) Interest of property acquired	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____ %	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____ %	<input type="checkbox"/> 100% <input type="checkbox"/> 50% <input type="checkbox"/> Other _____ %
(iii) Land Registry's Property Reference No. (LRPRN)	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN	<input type="checkbox"/> _____ <input type="checkbox"/> No LRPRN
(b) Date of Acquisition [D/M/Y] (Note 5)	_____ / _____ / _____	_____ / _____ / _____	_____ / _____ / _____
Instrument Reference No. of the chargeable instrument under the acquisition transaction	_____	_____	_____
(c) Date of Disposal [D/M/Y] (Note 5)	_____ / _____ / _____	_____ / _____ / _____	_____ / _____ / _____
(d) Amount of the total consideration for that property	\$ _____	\$ _____	\$ _____
(e) Holding period (Note 6)			
(i) 6 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(ii) More than 6 months but for 12 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(iii) More than 12 months but for 36 months or less	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Any applicable exemption to SSD? ☐ Yes [Please also complete Form IRSD118(E)]
☐ No [Please complete Part 4(B)]

Part 3: Buyer's Stamp Duty (BSD) (Note 7)

1. Was the conveyance on sale or agreement for sale executed on or after 27 October 2012?
☐ Yes [Proceed to Question 2]
☐ No [Proceed to complete Part 4 "Stamp Duty Liability"]
2. Is the purchaser(s) a Hong Kong permanent resident acting on his/her own behalf?
☐ Yes [Please also complete Declaration Form]
☐ No [Proceed to Question 3]
3. Any other applicable exemption to BSD? ☐ Yes [Please also complete Form IRSD118(E)]
☐ No

Part 4: Stamp Duty Liability

(A) Ad Valorem Duty

Share of payment: Vendor _____% Purchaser _____% Other _____%

(B) Special Stamp Duty (if applicable)

Share of payment: Vendor _____% Purchaser _____% Other _____%

Part 5: Series of Transactions

- ☐ The transaction effected by the instrument does not form part of a larger transaction or series of transactions.
☐ The transaction effected by the instrument forms part of a larger transaction or series of transactions with details shown on the attached sheet.

Part 6: Declaration

I hereby declare that to the best of my knowledge, information and belief, the information contained in this form is true, correct and complete.

Signature: _____ Date: ____/____/____

Name: _____

Capacity: ☐ Assignor ☐ Assignee ☐ Legal Representative ☐ Other

Part 7: Solicitor Firm Details (if applicable)

Business Registration & Branch No.: _____

Contact Reference No.: _____

Telephone No.: _____ Fax No.: _____

- ☐ Please tick ✓ if applicable

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Notes

1. Property refers to interest in land that can be registered in Land Registry under separate title.
2. Home Ownership Scheme includes Home Ownership Scheme, Private Sector Participation Scheme, Tenants Purchase Scheme, Sandwich Class Housing Scheme and Flats for Sale Scheme.
3. Total percentage of co-owner(s) should be equal to the "Interest of Property Assigned" in item 3 of "Property Details".
4. The liability to Special Stamp Duty (SSD) will arise if there is sale and purchase or transfer of a residential property of which the property is acquired by the vendor or transferor on or after 20 November 2010 and disposed of by the vendor or transferor within 24 months (the property was acquired on or after 20 November 2010 and before 27 October 2012) or 36 months (the property was acquired on or after 27 October 2012) from the date of acquisition.
5. For SSD purposes, the date of a chargeable agreement for sale is the date a person "acquires" or "disposes of" a property. Chargeable agreement for sale includes both Provisional Agreement for Sale and Purchase and Agreement for Sale and Purchase. If there is no chargeable agreement for sale, the date of conveyance will be the date of acquisition and disposal. Where there is more than one chargeable agreement for sale in a transaction, the date of the first agreement will be taken as the date of "acquisition" or "disposal" of a property.
6. SSD is calculated at varying rates based on the holding period of the property by the vendor before disposal as follows -

Holding Period	The property was acquired on or after 20 November 2010 and before 27 October 2012	The property was acquired on or after 27 October 2012
6 months or less	15%	20%
More than 6 months but for 12 months or less	10%	15%
More than 12 months but for 24 months or less	5%	10%
More than 24 months but for 36 months or less	-	10%

7. The liability to BSD will arise if the conveyance on sale or agreement for sale of residential property is executed on or after 27 October 2012, except where the purchaser is a Hong Kong permanent resident acquiring the property on his/her own behalf (i.e. the person is both the legal and beneficial owner).
8. If space is insufficient, please provide other details on a separate sheet.
9. Please browse IRD website (www.ird.gov.hk) for the details of the applicable exemptions to SSD and BSD.

Personal Information Collection Statement

1. IRD will use the information provided by you in connection with this Request or the Property concerned for the purposes of the Ordinances administered by it and may disclose/ transfer any or all of such information to any third party (e.g. the Rating and Valuation Department and Immigration Department) provided that the disclosure/ transfer is authorized or permitted by law.
2. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. Such request should be addressed to the Superintendent of Stamp Office at 3/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong.
3. If a stamp certificate is issued in respect of the Instrument concerned, some of the information provided by you will be shown therein. Any person holding a stamp certificate may check its authenticity via IRD "e-Stamping System".
4. If you are the agent/ representative of the relevant parties, please inform them of this Personal Information Collection Statement and also take note of your obligations under the Personal Data (Privacy) Ordinance.

如需本表格的中文版，可在稅務局網頁 www.ird.gov.hk 下載或致電 2594 3202 與本署聯絡。