

《2005 年收入(取消遺產稅)條例草案》委員會

聯名租用的保管箱

請委員備悉附件 A 所載有關檢視聯名租用的保管箱及點算內裏物品的現行安排。遺產稅取消之後，這些安排須予更改。我們會就日後的安排諮詢香港銀行公會及香港律師會。

香港律師會提供的表格草擬本

2. 附件 B 載有三份表格草擬本(根據遺產承辦處目前採用的表格修訂而成)，以及財產清單的新表格草擬本，以供委員參閱。這些表格草擬本是香港律師會提出的初步建議，我們現正就有關草擬本徵詢司法機構的意見。(附件 B 只提供英文本)

民政事務局

二零零五年七月

《2005 年收入(取消遺產稅)條例草案》

法案委員會在二零零五年六月二十日會議上所提的事項

檢視聯名租用的保管箱及點算內裏物品的安排

引言

1. 本文件載述稅務局現時就檢視聯名租用的保管箱及點算內裏物品所訂的安排，以及政府建議在遺產稅取消之後實行的新安排。

現行安排

點算保管箱物品

2. 稅務局收到點算聯名租用保管箱的物品的預約申請後，會要求申請人填妥申請表格(載於附錄 I)，說明申請人與死者的關係，以及死者有否留下遺囑。
3. 如死者留有遺囑，稅務局會要求申請人提交遺囑的副本，以確定申請人是否遺囑所指明的遺囑執行人或其中一名遺囑執行人。如確定申請人是遺囑執行人，稅務局便會安排時間讓申請人點算保管箱內的物品，並通知申請人應確保尚存的保管箱租用人於開啟保管箱時在場(參閱附錄 II)。

4. 如死者沒有留下遺囑，稅務局會要求申請人填寫一份附表(載於*附錄 III*)，以確定遺產受益人的姓名，以及申請人在承辦遺產優先次序上的排名。如有人比申請人可更優先獲得授予遺產管理，則申請人必須得到這些人的同意，方可提交申請。稅務局發出批准申請的通知書時，也會通知申請人應確保尚存的保管箱租用人於開啟保管箱時在場(參閱*附錄 II*)。
5. 除非得到尚存的保管箱租用人的書面同意，否則銀行通常會拒絕在尚存租用人不在場的情況下開啟保管箱。
6. 除銀行職員外，在檢視保管箱時在場的每一方都須簽署物品清單，而所有在場人士均會獲得該清單的副本。至於物品清單的正本，則由稅務局保管。
7. 如尚存的保管箱租用人(不論其在獲得授予遺產管理的優先次序上的排名)在未得到預定遺產代理人書面同意的情況下申請點算保管箱的物品，稅務局也會受理；但如保管箱協議的條款另有規定，則屬例外(有些協議規定在開啟保管箱時，尚存的租用人及預定遺產代理人均須在場)。

取走文件

8. 保管箱內如有遺囑，而擬定遺產代理人又是遺囑上列明的遺囑執行人或其中一名遺囑執行人，稅務局便會准許他取走遺囑。在取走遺囑前，必須複製副本，並把一份副本放進保管箱。

9. 在物品清單擬備後，擬定遺產代理人 / 尚存的保管箱租用人或會要求從保管箱取走其他文件；前者會要求取走屬於死者的任何文件，後者則會要求取走屬於自己的文件。關於其他文件，擬定遺產代理人 / 尚存的保管箱租用人必須獲得對方以及物主的書面同意，才可取走有關文件。稅務局其後會致函銀行，確認不反對擬定遺產代理人 / 尚存的保管箱租用人從保管箱取走載於物品清單上的指明項目。稅務局不會派員見證取走文件的過程。

就保管箱內的物件申請遺產稅清結證明書

10. 假如擬定遺產代理人認為，保管箱內部分或全部物件屬於死者遺產的一部分，他應在遺產申報誓章內申報有關物件和保管箱的鎖匙按金；所申報的資料會納入事後發給擬定遺產代理人的財產清單內。
11. 假如擬定遺產代理人認為，保管箱內的物件不屬於死者遺產的一部分，可讓尚存的保管箱租用人自行就該等物件申請遺產稅清結證明書。尚存的保管箱租用人必須提交遺產呈報表，以申報保管箱的鎖匙按金，以及其認為是死者在去世前三年內送贈或死者去世後移交給他的物件。完成有關程序後，稅務局會向他發出聯權共有財產清單。他在取得清單後，便可處置保管箱的物品。至於遺產代理人 / 擬定遺產代理人是否須在場，則視乎所訂立的保管箱協議而定。聯權共有財產清單與遺囑認證和遺產管理程序並無關係。

擅自處理財產的罪行 – 《遺產稅條例》第 23 和第 24 條

12. 《遺產稅條例》(第 111 章)第 23 條防止任何人在無合法權限或合理辯解的情況下處理並未列於遺產承辦書所夾附的財產清單內的任何死者財產。根據第 23 條的規定，違例者可被處以第三級罰款(現時的最高罰款額為 10,000 元)或就被如此處理的遺產計算所須繳付的遺產稅款額三倍的罰款。

13. 第 24 條訂明：

(a) 遺囑執行人或有權優先管理死者遺產的人，管有或以任何方法管理死者遺產、或該遺產所得收入的任何部分，而並無按《遺產稅條例》第 14 條交付或先交付有關死者的遺產呈報表(條文摘錄見附錄 IV)；

(b) 任何人如並非遺囑執行人，也不是有權優先管理死者遺產的人，如無合法權限或辯解，或未有按《遺產稅條例》第 14 條的規定先交付有關死者的遺產呈報表，而管有或以任何方法管理死者遺產、或該遺產所得收入的任何部分；

即屬觸犯該條所訂的罪行，可處第三級罰款，並加處為數相等於就死者整份遺產計算所須繳付的遺產稅款額三倍的罰款。

銀行的安排

14. 關於在其中一名聯名租用保管箱的人士去世後開啟和退回保管箱的安排，每家銀行各有不同的規定。一般而言，除非有關人士能出示證據，證明已就保管箱內的物品繳付遺產稅，或出示遺產承辦書，當中夾附列明保管箱內的物品的財產清單，否則銀行不會容許該人開啟該保管箱。不過，這仍須視乎租用保管箱協議的條款而定。

沒有訂定尚存者是唯一享有租約權利條款的保管箱合約

15. 保管箱合約如沒有訂定尚存者是唯一享有租約權利的條款，銀行會拒絕准許從保管箱移走物品和退回保管箱，直至有關人士可出示遺產承辦書為止。此舉保障遺產受益人的權益。

已訂定尚存者是唯一享有租約權利條款的保管箱合約

16. 有些租用協議訂明，尚存的保管箱租用人有權在另一名租用人去世後，取得和管有保管箱的物品。該尚存的租用人可能並不是遺產受益人。
17. 尚存的保管箱租用人如在另一名租用人去世後開啟保管箱，銀行可能不會要求該租用人先行通知擬定遺產代理人，因為該租用人死在生前也有權這樣做。

18. 在遺產稅制度下，稅務局所擬備的財產清單可供參考之用，並在有需要時作為法律行動的依據，以維護遺產受益人的權利。至於保管箱的物品清單，在一定程度上也能發揮相同作用。

取消遺產稅後的擬議安排

19. 遺產稅取消後，我們須修訂現行安排，以保障遺產受益人的權益。
20. 我們已承諾在條例草案中增訂類似《遺產稅條例》第 23 和第 24 條的罪行。
21. 我們現建議，規定擬定遺產代理人 / 尚存的保管箱租用人須在獲授權人員和一名銀行職員在場的情況下，擬備保管箱內的物品清單。除民政事務局局长發出的證明書上列明的文件外，銀行不應准許擬定遺產代理人 / 尚存的保管箱租用人取走保管箱內的其他物品。在遺產承辦書發出前，任何人如欲取走保管箱內的文件，均須向民政事務局局长申領有關的證明書。
22. 上文第21段的建議會影響銀行現時的運作安排。為此，我們會同時徵詢香港銀行公會和香港律師會的意見。

民政事務局

二零零五年七月

致遺產稅署署長： _____ 檔案號碼 _____

本人提供下列資料，請遺產稅署編定時間日期，開啟及查閱死者在銀行租用的保管箱，作為日後申報遺產稅之用。

死者資料： 姓名： _____ (英文： _____)
 身分證號碼： _____
 死亡日期： _____

申請人資料： 姓名： _____ (英文： _____)
 身分證號碼： _____
 通訊地址： _____
 電話號碼： _____
 與死者的關係： _____
 (如申請人不是死者的配偶、子女或不是遺囑執行人，請填寫本表格之附表)

保管箱資料： 銀行名稱： _____ 分行： _____
 地址： _____
 保管箱號碼： _____
 所有租用人姓名： _____
 (如屬聯名保管箱，其他租用人必須於約定時間出席)

其他資料： 根據現有資料，死者於去世前有否立下遺囑？ 有 / 沒有
 如有遺囑的話，請填寫遺囑執行人資料：
 姓名： _____
 地址： _____
 (本人明白所提供的資料，將由稅務局用作執行各稅項的有關事宜。)

申請人簽署

日期： _____

(以下只供遺產稅署填寫)

開保管箱日期約定為 _____ 年 _____ 月 _____ 日 上午/下午 _____ 時 _____ 分

接見人簽署

Commissioner of Estate Duty

File No. :

For the purpose of reporting estate duty, I request to open the deceased's safe deposit box. I give below the following information for your consideration.

Deceased Name : _____
I.D. No /Passport No. : _____ Date of Death : _____

Applicant Name : _____
I.D. No /Passport No. : _____ Tel No : _____
Correspondence Address : _____
Relationship to the deceased : _____
(If the applicant is not the deceased's spouse, children or not the executor, a supplementary form must be completed)

Safe Deposit Name of Bank : _____ Branch : _____

Box Address : _____
Box No. : _____
Name of all renters : _____
(If the box is in joint names, the other joint renter must be present at time of opening)

Others According to information available, whether the deceased left a WILL? Yes / No
If the answer is Yes, please give particulars of the executor :
Name : _____
Address: _____

I understand that the information provided will be used for purposes relating to the administration of taxes by the Inland Revenue Department

Signature of Applicant

Date : _____

(For Estate Duty Office use only)

Date : _____ Time _____ a.m./p.m.
Day | Month | Year

Signature of Interviewing Officer

稅務局 遺產稅署
 香港灣仔告士打道 5 號
 稅務大樓 5 樓

Inland Revenue Department
 Estate Duty Office
 5/F REVENUE TOWER
 5 GLOUCESTER ROAD, WAN CHAI,
 HONG KONG

電話 : 2594 3240
 Tel.

死者 _____ deceased

死亡日期

Date of death _____

保管箱號碼

Safe Deposit Box No. _____

銀行及銀行地址

Name and Address of Bank _____

預約開啓保管箱時間

Appointment for Safe Deposit Box Opening :-

日期	星期	時間	上午/下午
Date _____	Day _____	Time _____	a.m/p.m.

1. 如你不能依時赴約，請於24小時內通知本署
 2. 請於約定時間，攜帶死者的死亡證和保管箱鎖匙，到銀行保管箱部門，通知銀行經理及等候開箱。
 (注意：如沒有保管箱鎖匙，請於約定時間前，直接與銀行聯絡)
 3. 如保管箱是聯名租用，該聯名箱主在開啓保管箱時亦要在場
1. If you cannot attend the opening please give us a 24 hours notice of cancellation.
 2. Please bring with you the death certificate of the deceased, the key of the safe deposit box and wait at the Bank's Safe Deposit Box Department after reporting your arrival to bank manager
 (Attention: Please contact the Bank directly and in advance if the key of the safe deposit box is not available)
 3. If the box is rented in joint names, the surviving joint renter will also be required to be present at the opening.

申請開保管箱附表
(死者無立下遺囑)

由於死者並無立下遺囑，申請人必須回答及提供下列資料：

有權獲分派死者遺產的人：-	姓名及與死者的關係
請根據下列之附註、申報最有資格申請「遺產承辦書」之人士	姓名： 地址：
如果你不是上述之人士，你是否已取得他/她的授權申請遺產承辦書/開啓死者的保管箱	是 / 否

申請人簽名

日期：

附註：如死者是於 1971 年 10 月 7 日以後死亡，而並無立下遺囑，則下列人士可按以下優先次序申請遺產管理書，以承辦死者的遺產：-

- 在生配偶
- 死者的子女
- 死者的父母
- 死者的兄弟姊妹

章：	111	標題：	遺產稅條例	憲報編號：	25 of 1998 s. 2
條：	14	條文標題：	追討遺產稅等	版本日期：	01/07/1997

附註：

具追溯力的修訂 見 1998 年第 25 號第 2 條

(1) 署長須在區域法院進行訴訟，追討所有根據本條例須繳付的稅款、利息及罰款，不論該款額是否超逾《區域法院條例》(第 336 章)第 33 條所述的款項：(由 1973 年第 68 號第 5 條修訂；由 1981 年第 79 號第 3 條修訂；由 1998 年第 25 號第 2 條修訂)

但本條的規定，對追討根據本條例須繳付的稅款、利息及罰款的任何其他補救辦法，並無影響。(由 1962 年第 47 號第 7 條代替)

(2) 在根據本條在區域法院進行的法律程序中，凡出示一份由署長簽署的證明書，列明被告人的姓名及最後為人所知的郵遞地址，及向被告入申索的稅款、利息或罰款的詳情，即為如此申索款額的足夠證據及區域法院藉以對該款額作出判決的足夠根據。(由 1962 年第 47 號第 7 條增補。由 1976 年第 31 號第 3 條修訂；由 1998 年第 25 號第 2 條修訂)

(2A) 在根據本條進行追討任何稅款、利息或罰款的法律程序中，凡以所申索款額過高、不確或處於上訴階段為理由的答辯，法庭均不予受理。(由 1976 年第 31 號第 3 條增補)

(3) 署長可親自出席，或由《律政人員條例》(第 87 章)所指的律政人員或由他書面授權的任何其他人代表出席根據本條規定在區域法院進行的法律程序。(由 1962 年第 47 號第 7 條增補。由 1998 年第 25 號第 2 條修訂)

(4) 就 1916 年 1 月 1 日或以後去世的人在去世時轉移的財產進行追討有關稅款、利息、罰款或沒收的法律程序中，無須發出同時並發的令狀、訴書或其他訴訟文書。如屬切實可行，令狀、訴書或其他訴訟文書須面交送達收件人；但在特殊情況下，可向法官申請頒發命令，免除面交送達，而指示採用代替送達方法，或指示將法律程序及出庭時間通知書的副本郵寄至有關司法管轄權範圍以內或以外的地址，或以在有關情況下屬公正的方式處理。[比照 Exchequer Rules 1860 r. 3 U.K.]

(5) 在任何上述法律程序中，法庭有司法管轄權就有關財產及財產的租金及利潤委任接管人及命令將該財產出售。《高等法院規則》(第 4 章，附屬法例)命令第 30 號規則第 2 及 3 條的規定，適用於任何根據本款發出的命令。(由 1998 年第 25 號第 2 條修訂) [比照 1894 c. 30 s. 8(13) U.K.]

(6) 除第 14A 條另有規定外，遺囑執行人須盡其所知所信，在附於遺產

申報誓章上的適當遺產呈報表內，列明所有就死者去世而須繳付遺產稅的財產，及(獲署長書面豁免的除外)死者為他人作受託人的任何有關財產，並須對死者去世時有資格處置的所有財產的有關遺產稅負責，但如稅款超逾他以遺囑執行人身分所接受或本可接受但因其疏忽或過失以致未有接受的資產，則他無須對超逾之數負責。(由 1972 年第 27 號第 4 條修訂) [比照 1894 c. 30 s. 8(3) U.K.]

(7) 凡死者去世時轉移的財產，而其遺囑執行人無須對該財產的遺產稅負責，則如此獲轉移任何財產而管有實益權益的人(按其實際收得或處置的財產多少計)、不論何時獲歸屬死者如此轉移財產中任何權益或管理權的受託人、監護人、委員會或其他人，以及憑讓予或其他派生的所有權而獲歸屬管有上述權益或管理的人，均須對該財產的有關遺產稅負責，並須在本條例規定的時間內或署長許可的較後時間內，向署長交付一份適當的遺產呈報表，盡其所知所信，指明有關財產：

但僅以代理人身分替他人管理財產的人，本條的規定並不使其須對稅款負責。 [比照 1894 c. 30 s. 8(4) U.K.]

(7A) 即使第(6)及(7)款另有規定，凡財產中的實益權益共同歸屬死者及他人，而在死者去世時，透過生存者取得權而轉移或應累算，則

(a) 遺囑執行人；及

(b) 獲賦予如此轉移或應累算的該實益權益的人，須對該財產的遺產稅負責，並須在本條例規定的時間內或署長許可的較後時間內，向署長交付適當的遺產呈報表，盡其所知所信，指明有關財產。(由 1970 年第 29 號第 4 條增補)

(8) 凡須對遺產稅負責的人、署長認為須對遺產稅負責的人、署長相信他已管有或管理就死者去世而須徵收遺產稅的遺產中任何部分或該遺產中任何部分收入的人、署長相信欠下死者債項的人以及署長相信他能就該遺產提供資料的人，署長均可傳召、查問及要求他交出由他保管或控制的文件，而審閱這些文件是可能有助取得根據本條例須繳付的稅款，或證明或發現任何與該稅款有關的任何欺詐或不作為。上述的人須於一切合理時間內，准許經署長授權的任何人查閱所有上述文件，並准許他在認為有需要時，將該文件內容筆錄、抄印、或摘錄而免收費用或報酬，署長並可要求該人向他交付經宣誓核實有關詳情的陳述書。(由 1970 年第 29 號第 4 條修訂) [比照 1894 c. 30 s. 8(5) U.K.]

(9) 如署長覺得第 35 或 44 條因任何人去世而對任何公司具有效力，則第(8)款須適用於該公司，及適用於現在或以前任何時間身為該公司高級人員或核數師的任何人，猶如其適用於署長相信已管有或管理須徵收遺產稅的遺產中任何部分的人一樣。(由 1959 年第 1 號第 7 條增補) [比照 1940 c. 29 s. 57(1) U.K.]

(10) 本條並不使不知情並付出有值代價的真誠購買人須繳付遺產稅或對遺產稅負責。(由 1997 年第 80 號第 102 條代替)

(11) 根據本條所需的全部遺產申報誓章及遺產呈報表均須交付署長，而署長須就遺產申報誓章或遺產呈報表的內容，或該誓章或報表所核實的詳情及其內所載各項財產的價值，進行他認為必要的調查；作出及呈遞任何上述誓章的人，須在署長要求時，到署長的辦事處，提供及出示署長要求的有關解釋及書面或其他證據。

(12) 署長就依據本條例交付給他的任何遺產呈報表確定須繳付的遺產稅款額後，須以訂明的格式發出一份證明書，將其決定通知須對遺產稅負責的人。如上述款額超逾已就上述遺產呈報表繳付的遺產稅款額，則對遺產稅負責的人須隨即向署長繳付超逾之數。

(13) 如署長信納有過多遺產稅已予繳付，則多繳的款額，連同已按照第 12(6)條規定繳付的利息，須由署長一併退還。(由 1970 年第 29 號第 4 條代替)

(14) 對遺產稅負責的人如發覺因任何理由已繳付的遺產稅過少，須隨即向署長再次交付另一份經宣誓核實的遺產呈報表，並同時繳付按照該遺產的真正價值而須徵收的遺產稅與已繳付遺產稅兩者的差額。

(15) 即使第(12)款及第 12 條另有規定，如

(a) 署長不信納任何人所交付的遺產申報誓章或遺產呈報表；或

(b) 任何人並未在死者去世後 6 個月內交付遺產申報誓章或遺產呈報表(不論署長曾否要求該人如此交付)，而署長認為該人須對遺產稅負責，

則署長可按照其最佳判斷，評定他認為須繳付的遺產稅款額，並須即時通知其認為須負責的人，著令該人繳付該遺產稅。(由 1970 年第 29 號第 4 條代替)

(15A) 即使第(12)款及第 12 條另有規定，根據第(15)款評定的遺產稅款額，須於署長發出通知後 1 個月內繳付。(由 1970 年第 29 號第 4 條增補)

(16) 署長如認為就遺產稅而須繳付的利息，款額小至不足以抵償計算與造帳的開支及人力，可免收該利息。

(17) 任何人或公司，如無合法權限或合理因由而並無遵守本條任何條文，除須繳付遺產稅(如有的話)外，亦須按照署長從以下兩項中的選擇，向其繳付

(a) 第 3 級罰款；如屬第(9)款所指的公司或該公司的高級人員或核數師，則第 5 級罰款；或 (由 1995 年第 338 號法律公告修訂)

(b) 一筆罰款，相等於按附表 1 適用部分所列稅率計

算所得(如有的話)但仍未繳付的遺產稅款額，而該人或該公司是須對該遺產稅負責的。(由 1970 年第 29 號第 4 條代替。由 1996 年第 27 號第 6 條修訂)

Form No. ~~1~~ 1B

Affirmation or Oath by Administrator where the deceased died after _____

**IN THE SUPREME COURT HIGH COURT OF THE
HONG KONG SPECIAL ADMINISTRATIVE REGION
COURT OF FIRST INSTANCE
HIGH COURT
PROBATE JURISDICTION**

IN THE ESTATE of (name).....
.....late of(address).....
(occupation/description) deceased.

I,.....A.B..(occupation/description).....of(address)
....., do hereby *[solemnly, sincerely and truly affirm and say] [make oath and
say] as follows:-

1. The abovenamed and described deceased late of the above address died
at(place of death)..... on the day of 1920....., intestate,
*[a bachelor] [spinster] [widower] [widow] *[without issue] leaving him surviving the
following persons being the only persons entitled *to/to share in *his/her estate –

(Their names, relations and ages)

.....
.....

The deceased was domiciled in

* [2. (name)...., the (relation) of the deceased predeceased him on
the day of..... at (place of death) aged years.]

* [3(a) The true name of the deceased was

(b) The said deceased held (asset)..... in the name of (alias)..... In fact all the aforesaid names refer to one and the same person, that is the deceased.]

4. The deceased was never married to any person other than the said (name)..... *[and had no concubine].

5. The said (name) was never married to any person other than the deceased.

* [5(a) The said deceased was the *lawful wife/lawful kit-fat wife/concubine of the (name)]

6. The said (name) died *[a bachelor without issue] [a spinster without issue and children] [and leaving *him/her surviving the following issue-
(Their names, relations and ages)

A. B.

C. D.]

The said (name) had no other lawful children or issue either surviving or predeceasing *him/her than the said A. B. and C. D..

7. Since the death of the deceased, I have *[made] [caused to be made] a diligent search among his papers and effects for any will made by *him/her, but I have been *[unable to find such will] [informed that no such will has been found].

~~8. To the best of my knowledge, information and belief, there is no other property real or personal under any title whatsoever, which by law devolves to and vests in the personal representatives of the said deceased, in respect of which estate duty is payable to the Hong Kong Government upon the death of the said deceased, than those set out in the Estate duty Commissioner's *[provisional] Schedule of Property filed herein so far as at present can be ascertained. The *[provisional] gross value of the estate amounts to \$..... *[including an ex gratia payment payable to the estate by The Hong~~

Note:

- (i) *Delete if inappropriate
- (ii) Additional matters should be included to meet circumstances of each case, e.g. power of attorney, renunciation, clearing off of persons having priority, etc. etc.

IN THE SUPREME COURT HIGH COURT OF THE
HONG KONG SPECIAL ADMINISTRATIVE REGION
COURT OF FIRST INSTANCE
HIGH COURT
PROBATE JURISDICTION

IN THE ESTATE

deceased.

AFFIRMATION OR OATH
BY ADMINISTRATOR

Filed this day of 1920
at o' clock

Affirmation or Oath by Executor where the deceased died after _____

IN THE SUPREME COURT HIGH COURT OF THE
HONG KONG SPECIAL ADMINISTRATIVE REGION
COURT OF FIRST INSTANCE
HIGH COURT
PROBATE JURISDICTION

IN THE ESTATE of (name).
.....late of(address).
(occupation/description) deceased.

I,A.B. ...*[in the will called.]
(occupation/description)of(address)....., do
hereby *[solemnly, sincerely and truly affirm and say] [make oath and say] as follows:-

1. The abovenamed and described deceased late of the above address died at(place of death)..... on the day of 19 having made and executed his last will and testament dated the day of19 whereof he appointedA.B. the sole *executor/executors thereof. The deceased was domiciled in (place of domicile).....

* [2.(a) The true name of the deceased was.]

* (b) The said deceased made and executed the said will in the name of ...(alias)

*[and/or]

*[(c) The said deceased held(asset)..... in the name of(alias)..... In fact all the aforesaid names refer to one and the same person, that is the deceased.]

~~3. To the best of my knowledge, information and belief, there is no other property real or personal under any title whatsoever, which by law devolves to and vests in the personal representatives of the said deceased, in respect of which estate duty is payable to the Hong Kong Government upon the death of the said deceased, than those set out in the Estate duty Commissioner's ~~*[provisional]~~ Schedule of Property filed herein so far as at present can be ascertained. The ~~*[provisional]~~ gross value of the estate amounts to \$..... ~~*[including an ex gratia payment payable to the estate by The Hong Kong Government in the sum of \$~~] [apart from a claim for (nature of claim) ... the amount of which is unknown].~~

3. To the best of my knowledge, information and belief, there is no other property real or personal under any title whatsoever, which by law devolves to and vests in the personal representatives of the deceased, than those set out in the Schedule of Property affirmed/sworn to by me which is filed herein and marked as exhibit "A" to this my Affirmation/Oath, so far as at present have been ascertained by me. The net value of the estate ~~*/does not~~ exceed the sum of \$

4. I believe the paper writing shown to me and marked "A" "B" by me to contain the true and original last will and testament of the said deceased, and I will administer according to the law all the estate which by law devolves to and vests in the personal representatives of the said deceased and I will exhibit a true and perfect inventory of all and singular the said estate and effects and render a just and true account thereof whenever required by law so to do.

5. I am applying as ~~*/one of]~~ the executor(s) named in the said will for probate thereof ~~*/power being reserved to the said (name)....., the other executor named in the said will, to apply for and obtain a like grant].~~

AFFIRMED/SWORN at)
.....))
..... this day)
of19 ~~20~~.....)

Before me,

*Solicitor, ~~HKSAR~~/A Commissioner & c
(firm name)

Note:

- (i) *Delete if inappropriate
- (ii) Additional matters should be included to meet circumstances of each case, e.g. renunciation etc.

IN THE SUPREME COURT HIGH COURT OF THE
HONG KONG SPECIAL ADMINISTRATIVE REGION
COURT OF FIRST INSTANCE
HIGH COURT
PROBATE JURISDICTION

IN THE ESTATE

deceased

AFFIRMATION OR OATH
BY EXECUTOR

Filed this day of 1920
at o' clock

Form No. ~~3~~ 3B

Affirmation or Oath by Administrator with Will

where the deceased died after _____

~~IN THE SUPREME COURT~~ HIGH COURT OF THE
HONG KONG SPECIAL ADMINISTRATIVE REGION
COURT OF FIRST INSTANCE
HIGH COURT
PROBATE JURISDICTION

IN THE ESTATE of (name)
.....late of(address).....
(occupation/description) deceased.

I,A.B..(occupation/description)of(address)
....., Hong Kong, do hereby *[solemnly, sincerely and truly affirm and say]
[make oath and say] as follows:-

1. The abovenamed and described deceased late of the above address died
at(place of death)..... on the day of 19
whereof he *[appointedC.D..... the executor/s thereof] *[did not appoint any
executor thereof] *[and/but] *[or named E. F.....(their ages) the
beneficiary/ies in the estate]. The deceased was domiciled in (place of
domicile).....

*[1(a) The deceased did not name any residuary legatee or devisee holding in trust for
any other person in his will.]

*[1(b) The deceased did not name any residuary legatee or devisee for life in his will.]

*[1(c) The deceased did not name any residuary legatee or devisee in his will.]

*[2. By a Renunciation dated theday of the said C. D.the executor named in the said will, renounced all his right and title to probate and execution of the said will *[and to letters of administration (with the said will annexed) to the estate of the said deceased.]]

*[2. By a Power of Attorney dated the ..day of 19 —20 ..the saidC. D. nominated and appointed me his lawful attorney to apply for and obtain from the High Court of First Instance of the High of the Supreme Court of Hong Kong Special Administrative Region a Grant of Letters of Administration (with the said will annexed) of the estate of the said deceased for his use and benefit and until he shall duly apply for and obtain a Grant of Probate to be granted to him, the said C. D. is residing outside Hong Kong.]

[3.(a) The true name of the deceased was.]

*[(b) The said deceased made and executed the said will in the name of]

*[and/or]

*[(c) The said deceased held(asset). in the name of In fact all the aforesaid names refer to one and the same person, that is the deceased.]]

~~4. — To the best of my knowledge, information and belief, there is no other property real or personal under any title whatsoever, which by law devolves to and vests in the personal representatives of the said deceased, in respect of which estate duty is payable to the Hong Kong Government upon the death of the said deceased, than those set out in the Estate duty Commissioner's *[Provisional] Schedule of Property filed herein so far as at present can be ascertained. The *[provisional] gross value of the estate amounts to \$..... *[including an ex gratia payment payable to the estate by The Hong Kong Government in the sum of \$] [of which the sum of \$..... is disposed of by the will.] [the whole of which is disposed of by the will.]~~

4. To the best of my knowledge, information and belief, there is no other property real or personal under any title whatsoever, which by law devolves to and vests in the personal representatives of the deceased, than those set out in the Schedule of Property affirmed/sworn to by me which is filed herein and marked as exhibit "A" to this my Affirmation/Oath, so far as at present have been ascertained by me. The net value of the estate *does/*does not exceed the sum of \$.

5. I believe the paper writing shown to me and marked "A" "B" by me to contain the true and original last will and testament of the said deceased, and I will administer according to the law all the estate which by law devolves to and vests in the personal representatives of the said deceased and I will exhibit a true and perfect inventory of all and singular the said estate and effects and render a just and true account thereof whenever required by law so to do.

6. *[No] minority and/or life interest arises under *the said will/the partial intestacy.

7. I am applying as the (capacity of the person applying) for letters of administration *[with the said will annexed] to the estate of the said deceased.

AFFIRMED/SWORN at)
..... this day)
of19 ~~20~~.....)

Before me,

*Solicitor, ~~HKSAR~~/A Commissioner & c
(firm name)

Note:

- (i) If the estate is not fully disposed of by the will, a paragraph showing the persons beneficially entitled in the residue of the estate, should be inserted immediately after paragraph 1 hereof, if the applicant applies for the grant under the partial intestacy.
- (ii) *Delete if inappropriate
- (iii) Additional matters should be included to meet circumstances of each case, e.g. clearing off of persons having priority etc.

IN THE SUPREME COURT HIGH COURT OF THE
HONG KONG SPECIAL ADMINISTRATIVE REGION
COURT OF FIRST INSTANCE
HIGH COURT
PROBATE JURISDICTION

IN THE ESTATE

deceased

AFFIRMATION OR OATH
BY ADMINISTRATOR

Filed this day of 1920
at o' clock

SCHEDULE OF PROPERTY as at the date of death (“the Schedule”)

Name of Deceased: _____
_____ (“the Deceased”),

Hong Kong Identity Card/Passport Number _____

Date of Death: _____

A. **ASSETS**

1. **CASH** (Please specify amount) HK\$ _____

2. **CASH AT BANK**

<u>Names of Banks</u>	<u>Account No.</u>	<u>Balance as at date of death</u>
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3. **SAFE DEPOSIT BOXES**

<u>Bank</u>	<u>Box No.</u>	<u>Contents</u> (Please annex inventory list)
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4. **STOCKS AND SHARES**

<u>Number of Shares</u>	<u>Companies</u>
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5. **BUSINESS**

(Please specify name of business and Business Registration Number)

6. **HOUSEHOLD GOODS**
(including pictures, jewels, furniture, etc.)

7. **MOTOR VEHICLES AND SHIPS**
(Please specify Registration Numbers)

8. **LAND AND BUILDINGS**

9. **INSURANCE POLICIES AND MPF ACCOUNTS**
(Please specific insurance company, fund names, policy numbers and account no.)

10. **OTHER ASSETS**
(Including debts due to the deceased, accrued rentals, interest in the other estate and claims).

11. **PROPERTIES HELD BY DECEASED AS TRUSTEE**

B. **LIABILITIES**

Name of Creditors

Description of debt

WARNING

All companies, banks, firms and shops and other persons to whom a copy of this Schedule may be presented should not deal with any property of the deceased not set out therein.

AFFIDAVIT/AFFIRMATION verifying the information included in the above Schedule

We, [name(s)], [Hong Kong Identity Number/Passport Number_____] of (Address) the intending Administrator(s)/Executor(s) named in the Will of the Deceased, hereby jointly and severally *make oath/*solemnly sincerely and truly affirm and say that all the information disclosed by me/us in the above Schedule are true and correct as at the date of death of the Deceased to the best of my/our knowledge and belief.

SWORN/AFFIRMED by the abovenamed)
_____, at _____,)
Hong Kong, this _____ day of _____)
the same having been duly interpreted)
to the affirmant/deponent* in _____)
dialect of the Chinese language by _____)

Before Me,

*Solicitor/A Commissioner & c
(firm name)

I, _____, do solemnly, sincerely and truly affirm (make oath) and say that I well understand the _____ dialect of the Chinese language and the English language and that I have truly, distinctly and audibly interpreted the contents of this document to the *affirmant/*deponent _____, (and that I will truly and faithfully interpret the oath or affirmation about to be administered to *him/*her.)

AFFIRMED/SWORN* at _____)
_____)
Hong Kong, this _____ day of _____)

Before me,

*Solicitor, SAR/A Commissioner & c

(firm name)

This is the exhibit marked "A" referred to in the Affidavit/Affirmation of sworn/affirmed before me this ____ day of _____ 20__

Commissioner for Oaths