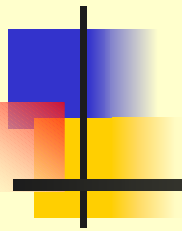


# IRD



## Electronic Property Stamping System PSS





# Contents

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- Introduction
- Existing Stamping System
- New Electronic Property Stamping System
- Stamp Duty (Amendment) Bill 2002
- Stamp Duty on Stock
- Other Common Concerns
- Way Forward
- Conclusion
- Q & A



# Introduction

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- IRD's Information System Strategic Plans
- E-Government Policy
- Improve efficiency and save costs
- Improve service



# Existing Stamping System (1)

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## General Procedures :

- Visit the Stamp Office
- Present original instrument
- Pay stamp duty by cash/cheque
- Imprint stamp on original instrument
- Manual Process



## Existing Stamping System (2)

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### Stamping Procedures – Property Transfers :

- Complete Questionnaire 《See sample at Annex 1 of Outline》
  - Submit instrument, questionnaire and cheque to Stamp Office
  - Stamp Office - check documents, collect duty, imprint stamp, keep record etc. [6 working days]
- 《See Flow Chart at Annex 2 of Outline》



## Existing Stamping System (3)

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### Stamping Procedures – Leases :

- Present instrument
- Check document and compute stamp duty
- Pay stamp duty
- Stamp the instrument
- Return the instrument

[All procedures completed on the same day]

《 See Flow Chart at Annex 3 of Outline 》



## Existing Stamping System (4)

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### Back-end Processing :

- Property Questionnaire
  - to RVD for valuation
  - update IRD property ownership record
  - other tax purpose (e.g. property tax)
- Compile Statistical Reports



# New Electronic PSS (1)

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## Overview :

- No need to present original instrument
- No need to stamp on instrument
- Submit electronic stamping application
- Payment of stamp duty by on-line or off-line mode
- Issue electronic stamp certificate





# New Electronic PSS (2)

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## Applicable instruments :

- Agreement for Sale and Purchase of residential property ( including application for deferred payment )
- Assignment
- Tenancy Agreement

## Users :

- Registered User – Stamp Office Account Password
- Others – Digital Certificate / Password of Taxpayer Identification Number



## New Electronic PSS (3)

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### Electronic Stamping Process :

1. Access to PSS via Internet
2. Authentication by Password/Digital Certificate
3. Choose stamping service
  - Non-residential property - Assignment
  - Residential property – Agreement for sale and purchase, Assignment, Defer payment
  - Tenancy Agreement



## New Electronic PSS (4)

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### Electronic Stamping Process :

4. Input data 《see Annexes 6A-6D of Outline》
5. PSS to compute stamp duty
6. On-line Payment
  - To relevant platform to give payment instruction
  - PSS to issue stamp certificate instantly



## New Electronic PSS (5)

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### Electronic Stamping Process :

#### 7.Off-line Payment

- PSS to issue Demand Note instantly
- Exit PSS and arrange payment
- PSS to generate stamp certificate after payment update
- Access to PSS to get stamp certificate



## New Electronic PSS (6)

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### Electronic Stamping Process :

8. Print stamp certificate for attachment to instrument
9. Tenancy agreement – can report rental information to RVD at the same time subject to the applicant's agreement
10. Electronic Back-end processing

《 Draft stamp certificate –see Annex 5 of Outline》



## New Electronic PSS (7)

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### Non-electronic Stamping Process :

- Paper Application – stamp certificate
- Original Instrument – conventional stamp
- Manual process

《see Flow Chart at Annex 4 of Outline》



## New Electronic PSS (8)

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### Certificate Checking Service :

- All valid stamp certificates be stored for no less than 15 years
- Free checking service via Internet
  - authentication of applicant
  - input certain information of stamp certificate
  - display certificate record



# New Electronic PSS (9)

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## Security Measures :

- Computer System ( data encryption, firewall.. )
- Control ( property valuation, sample checking )
- Legal sanction ( Crimes Ordinance – s.71, Stamp Duty Ordinance – s.59&60 )





# Stamp Duty (Amendment) Bill 2002 (1)

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## Legal Backing for PSS:

- Stamping by issuance of stamp certificate ( paper/electronic ) [Proposed new s.18E]
- For specified instrument, no need to present original instrument, submit application form instead[Proposed new s.18F]
- Consequential amendments



# Stamp Duty (Amendment) Bill 2002 (2)

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## Stamp Certificate :

- “Stamped” includes the issue of stamp certificate [Proposed amendment to s.2(1)]
- Collector may issue stamp certificate for most types of instruments with certificate record kept for no less than 15 years [Proposed new s.18E]
- Duty payer may make written request for conventional stamping [Proposed new 5(1A)]



# Stamp Duty (Amendment) Bill 2002 (3)

---

## Specified Instrument :

- To be Gazetted [Proposed new s.18F] – will include agreement for sale and purchase of residential property, assignment, tenancy agreement and their duplicates.

## Mode of Application :

- On specified form, signature and payment mode as determined by the Collector [Proposed new s.18F]
- If not compliant, reject application (may resubmit application / instrument) [Proposed new s.18H]



# Stamp Duty (Amendment) Bill 2002 (4)

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## Inspection of Instrument :

- May require the person in possession of the instrument, etc. to present it for inspection before/after issuance of stamp certificate
- If not compliant, may cancel or refuse to issue stamp certificate

[Proposed new s.18I]



# Stamp Duty (Amendment) Bill 2002 (5)

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## Cancel stamp certificate :

- Stamp duty refunded
- Error in stamp certificate
- Non-compliance of s.18I, fail to present instrument, etc. for inspection

[Proposed new 18J]

## Refund :

- Consequential amendment – [Proposed amendment to s.49/51]



# Stamp Duty on Stock

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PSS will not process stock transactions

- Quoted shares
  - Stamp duty collected by HKEx
  - Electronic contract notes already available
  - No need to use new stamping method
- Unquoted shares
  - Manual valuation required



## Other Issues

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- Existing stamping system will be maintained after implementation of PSS
- Stamp certificate has same legal status as conventional stamp
- Land Registry will accept an instrument attached with stamp certificate
- May apply for a certified copy if the stamp certificate is lost (current charge \$140)



# Way Forward

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Compatible with other related electronic proposals :

- Property Portal
- E-conveyancing





# Conclusion

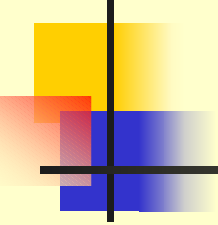
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Save money and time :

- Solicitor firms can use PSS to stamp assignments and agreements, currently over 200,000 cases p.a.
- General public can use PSS to stamp tenancy agreements

Upon passing of the Bill :

- Commence system development
- Implementation in mid 2004



Thank You

Q & A

# Outline of the Property Stamping Systems

## (A) EXISTING STAMPING SYSTEM

The Stamp Duty Ordinance (Cap. 117) (“the Ordinance”) provides that every instrument chargeable with stamp duty shall be presented to the Collector of Stamp Revenue (“the Collector”) for stamping and, upon payment of the requisite stamp duty, the Collector shall stamp such instrument or cause it to be stamped. Under the current requirements, all documents presented to the Collector for stamping must be original instruments<sup>1</sup>.

### *Property Transfer Instruments*

2. For the stamping of an agreement for sale of a residential property and a conveyance on sale of immovable property (both residential and non-residential), the solicitor handling the transaction is required to submit to the Stamp Office the original instrument, a payment cheque for the duty payable together with a duly completed Questionnaire (Form IRSD 26) [Annex 1]. The Questionnaire contains an abstract of the particulars of the instrument and other information to facilitate the computation of the stamp duty payable.

3. The whole stamping process is done manually and it has been in force for over 20 years. The stamping process includes the verification of the contents of the Questionnaire against the original instrument, computation and collection of stamp duty, imprinting stamp(s) on the instrument and maintenance of internal records. [Annex 2]

4. For the purpose of conducting post stamping valuation reviews to ascertain the adequacy of the consideration, copies of the Questionnaire will be passed to the Rating and Valuation Department (RVD). Demand notes for further stamp duty will be issued for the undervalued cases.

5. Copies of the Questionnaire will also be passed to other divisions of the Inland

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<sup>1</sup> For special cases where it is impracticable to present the original instrument, the Collector may accept a copy of an instrument under section 18B of the Ordinance. He will then stamp it and issue a certificate.

Revenue Department to update property ownership records and for initiating any necessary tax enquiries.

### ***Leases***

6. For the stamping of leases, the original instruments will be presented to the Stamp Office and no questionnaire is required. The stamping process includes the examination of the original instrument, computation and collection of stamp duty, and imprinting stamp(s) on the instrument.[**Annex 3**]

## **(B) PROPOSED NEW STAMPING SYSTEM** [subject to final design of the system]

### ***Overview***

7. A new electronic Property Stamping System (“PSS”) will be developed to provide an ***alternative*** option of stamping specified instruments in relation to landed property transactions without presentation of original documents.

8. A person may submit an application for stamping via the PSS electronically. Upon receipt of the requisite stamp duty, the PSS will issue a stamp certificate to the applicant for attachment to the original instrument as evidence of stamping. The presentation of original instrument to the Stamp Office is no longer required unless specifically requested by the Stamp Office.

### ***Scope***

9. The Collector is empowered to specify the instrument to which the proposed stamping system is applicable. At the initial stage, the new system will accept stamping applications for the following types of specified instruments:

- (a) agreements for sale of residential properties (including applications for deferred payment)
- (b) assignments of both residential and non-residential properties
- (c) simple tenancy agreements

10. The above types of documents account for over 90 per cent of the property transaction-related instruments currently handled by the Stamp Office. The remaining 10 per cent of the documents are those adjudication cases (e.g. gifts/exchanges of properties) that require the detailed examination of the contents of the original instruments.

11. Stamp duties in respect of Contract notes and instruments of transfer of quoted shares are mostly collected by the Hong Kong Exchanges and Clearing Ltd. electronically through its system and authorized brokers. For most unquoted shares, the relevant stamp duties cannot be ascertained without examination of various supporting documents. Hence, it is considered the PSS is not suitable for stock transactions and the relevant instruments are therefore not included at the initial stage.

### ***Target Users***

12. There will be two groups of users, namely “Registered Users” and “Non-registered User”. The former group, mainly the solicitor firms, after registration with the Stamp Office, will gain access to the PSS by using the registered account passwords for authentication. For Non-registered users, they may use either digital certificates or a combination of their Taxpayers’ Identification Number (TIN) and passwords for authentication when submitting applications via the PSS.

### ***Stamping Applications***

13. A stamping application can be submitted in electronic or paper form. [**Annex 4**]

#### ***(a) Electronic Application***

An applicant will complete an appropriate e-form. The system will check the validity of the form and compute the stamp duty payable.

The applicant may choose to pay the stamp duty instantly through the supporting electronic means (e.g. Internet PPS, Jetco). Upon successful payment of the requisite duty, an electronic stamp certificate will be generated by the PSS and the applicant can print the certificate for attachment to the original instrument as evidence of stamping.

Alternatively, the applicant may choose the off-line payment mode. The

PSS will generate a demand note and the applicant can print it for subsequent payment by various means (e.g. cash/cheque payment at Post Offices). Upon successful updating of the payment record to the PSS, normally on the next working day, the system will generate an electronic stamp certificate. The applicant can access the PSS and print the stamp certificate accordingly.

For lease cases, the applicant may have added convenience by choosing to complete the relevant e-forms of the RVD after stamping the application. The system will provide one-stop service to the user and save his time in filling the same rental information again.

(b) Paper Application

If an applicant chooses to submit a paper application, he will send it together with the payment cheque to the Stamp Office for manual processing. The relevant data will be input into the PSS and a paper stamp certificate will then be generated for dispatch to the applicant.

(c) Original Instruments

Customers continue to have the choice of presenting an original instrument for stamping and requesting the imprint of a conventional stamp on it. The Stamp Office will process the case manually and the relevant data will be input into the PSS for data collection purposes.

***Electronic stamping data***

14. For property transfer cases, the relevant data stored in the PSS will be passed electronically to the RVD for valuation. For undervalued cases, the PSS will generate further duty demand notes for follow up actions by the Stamp Office.

15. The electronic data will also facilitate the automatic updating of property ownership records, more effective tax administration and the generation of timely statistical reports etc.

***Stamp Certificate Checking System***

16. Any person in possession of a stamp certificate may make an electronic application to the PSS to check its genuineness by means of a checking function.

For security reason, he has to identify himself using his password/digital certificate for authentication and declare that he is in possession of the stamp certificate. He also needs to key in certain data contained in the stamp certificate [e.g. certificate number, document number, date etc.] for verification purpose. If the certificate is located, the PSS will display it on the screen for the applicant to check against his certificate. This checking service will be provided free of charge.

### ***Draft Forms***

17. The draft stamp certificate and contents of stamping application forms are attached:

(a)	Stamp Certificate	<b>Annex 5</b>
(b)	Application for Stamping: Conveyance on Sale – Chargeable with ad valorem duty	<b>Annex 6A</b>
	Chargeable Agreement (Residential Property) – Chargeable with ad valorem duty and subsequent assignment/agreement chargeable with \$100 fixed duty	<b>Annex 6B</b>
	Application for Deferred Payment of Stamp Duty (Residential Property), subsequent payment of ad valorem duty and subsequent assignment/agreement chargeable with \$100 fixed duty	<b>Annex 6C</b>
	Simple Tenancy Agreement	<b>Annex 6D</b>

# QUESTIONNAIRE

**Annex 1**

This Questionnaire consists of 5 copies and should be typewritten. Please read instructions overleaf.

<b>A</b> Nature of Document Chargeable Agreement for Sale Assignment chargeable with full stamp duty	The property herein is: residential property non-residential property	This is a sale and purchase of flat under H.O.S./P.S.P.S. with purchaser nominated by Housing Authority. Certified copy of the nomination letter is enclosed.
--	---	---

Give full names in English (surname first) and Chinese, identification nos. (i.e. I.C. no.; or passport no. & country of issue for individuals without I.C.; or business registration no. for corporations), addresses and telephone nos. of the parties below.	<b>FOR OFFICIAL USE</b>
---	-------------------------

<b>Vendor:</b>  <b>Purchaser:</b> 1. Name in English (Surname first):  Name in Chinese ( ) I.C./BR/Passport No. *: Address: Share Purchased (in respect of interest assigned): 2. Name in English (Surname first):  Name in Chinese ( ) I.C./BR/Passport No. *: Address: Share Purchased (in respect of interest assigned): (If more than 2 purchasers, please use separate sheet.) *Delete whichever is inapplicable.  Confirmor(s)/Person(s) receiving any other consideration (Please also specify nature and amount):	Is vendor the developer?  Yes      No	Stamp Duty \$  6. S.O. No.	Date of Stamping  7. R.D.
<b>FOR OFFICIAL USE</b>		Address of Property: 8.	
		Lot No./Section or share(s) thereof:	

Solicitor: Address:	Ref.	Area of Site/Floor:      m <sup>2</sup>
------------------------	------	---

Stated Consideration (omit cents): 3.      \$	Subject to Mortgage: \$ Outstanding Premium: \$	Rating Assessment No.: (if known)
--	--	--------------------------------------

Date of Instruction for Sale:	_____ Day/Month/Year	If bought at public auction/tender, please put X in the appropriate box.  Public auction      Tender	Put X in the appropriate boxes, and delete as appropriate. Bare site      Building ----- Sale with vacant possession Sale to sitting tenant (rent passing as follows) Sale with existing tenancy (rent passing as follows) Rent: \$      per month Term of Tenancy: Inclusive/Exclusive of Rates Inclusive/Exclusive of Government Rent Inclusive/Exclusive of Management Charges or Copy of Tenancy Agreement is attached
Date of Agreement for Sale & Purchase: 4. _____ Date of Assignment: 5. _____	Interest Assigned: Whole      Half Others _____ (please state details)		For Chargeable Agreement for Sale - (i) Date of original agreement (written or unwritten): (ii) Whether this Agreement supersedes another Agreement for Sale:      No      Yes (if yes, date of superseded Agreement:      )

**B** I hereby certify that adequate enquiry has been made of the purchaser(s) named in the attached assignment/agreement as to the existence of:-  
 (i) any subsisting tenancy agreement or licence to occupy any part of the premises assigned/to be assigned to the purchaser; and  
 (ii) any earlier binding sale and purchase agreement;  
 and I hereby further certify that the information provided herein is, to the best of my knowledge, information and belief, true and correct.

The purchaser has been advised that the date of \_\_\_\_\_ will be used for the purposes of valuing the property under Section 27/Section 29F of the Stamp Duty Ordinance.

Date .....

.....  
*Solicitor*



## Instructions

- a. All items of Sections A & B must be completed and typed. Where appropriate, the word "nil" must be inserted.
- b. Please attach for examination evidence of the date the premises were contracted for purchase, such as the Agreement for Sale and Purchase and any earlier documentation, e.g. Instruction for Sale, supported by a receipt showing the first Substantial Payment of the purchase price. Full enquiry for both purchaser and vendor for this information must be made.
- c. If the property is assigned subject to existing tenancy, please attach copies of tenancy agreement and/or rental receipts (if any).
- d. If the property assigned is non-domestic, please attach a copy of the floor plan. If the property is situated in the rural part or New Territories (either domestic or non-domestic), please attach a copy of the site plan.
- e. This questionnaire consists of five copies, one of which (green) will be returned to you as an acknowledgment of receipt. When claiming back the stamped document, please present the green copy intact. The docket at the foot will be torn off and retained as evidence of the return of the document. Please retain the upper portion of the green copy for future reference.
- f. A developer is the person who develops the property and first offers it for sale, either whilst it is under construction or upon completion.

C



### INLAND REVENUE DEPARTMENT, STAMP OFFICE

#### Personal Information Collection Statement

- The information provided by you will be used for purposes relating to the administration of tax laws in this Department.
- This Department may give some of the information to other parties authorized by law to receive it.
- Subject to exemptions under the Personal Data (Privacy) Ordinance, the data subject have a right of access and correction with respect to personal data.
- Request for personal data access and correction should be addressed to the Superintendent of the Stamp Office at 3rd Floor, Revenue Tower, 5 Gloucester Road, Wanchai, Hong Kong.

For enquiries, please visit our web site: <http://www.info.gov.hk/ird/index.htm> or contact us by telephone or in writing as follows: -

Telephone number: 2594 3232  
Fax number: 2519 9025  
Address: 3/F, Revenue Tower, 5 Gloucester Road, Wanchai, Hong Kong.

To: Collector Stamp Revenue

Address of property: \_\_\_\_\_

S.O. No. /	R.D.
------------	------

Report on the adequacy of stated consideration of \$

as at:

- A**
- (i) acceptable
  - (ii) unacceptable
    - (a) valued at \$
    - (b) but my valuation does not exceed \$1,000,000

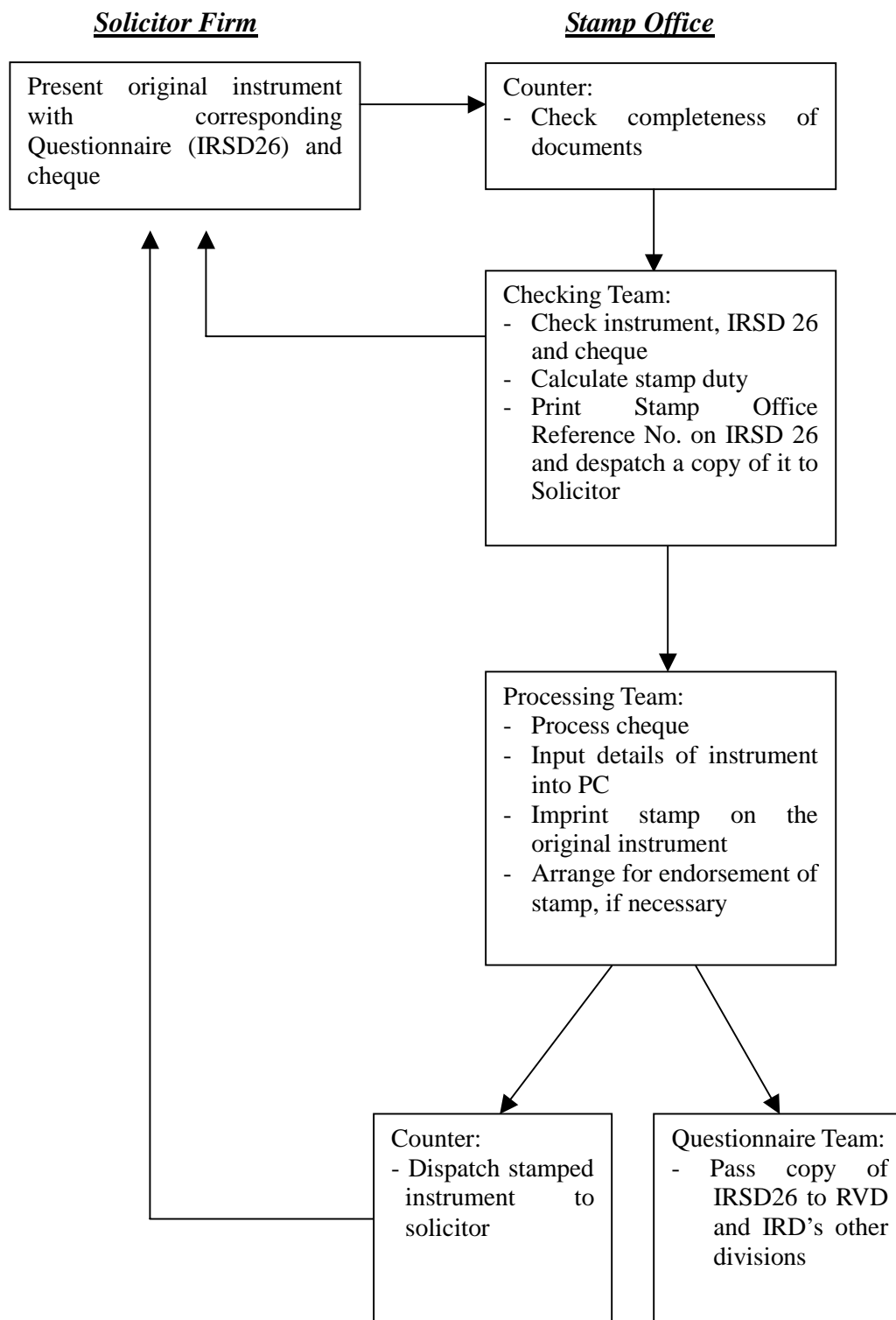
**C** Remarks: -

- B** If unacceptable:
- (i) assessed value agreed by Solicitor/Purchaser
  - (ii) assessed value not agreed by Solicitor/Purchaser
  - (iii) no response

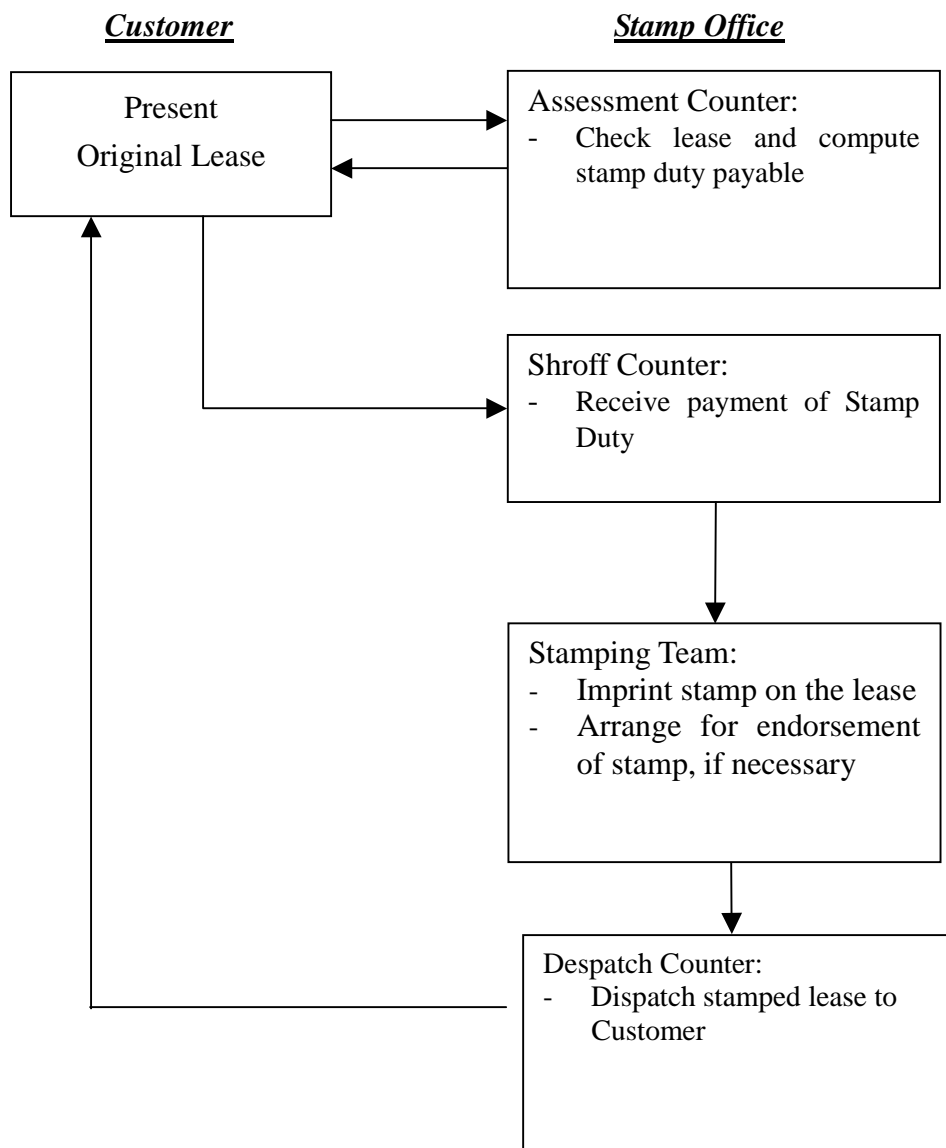
( )  
.....  
for C.R.V.

Date .....

**Flow Chart for Existing Stamping Process – Property Transfer Instruments**

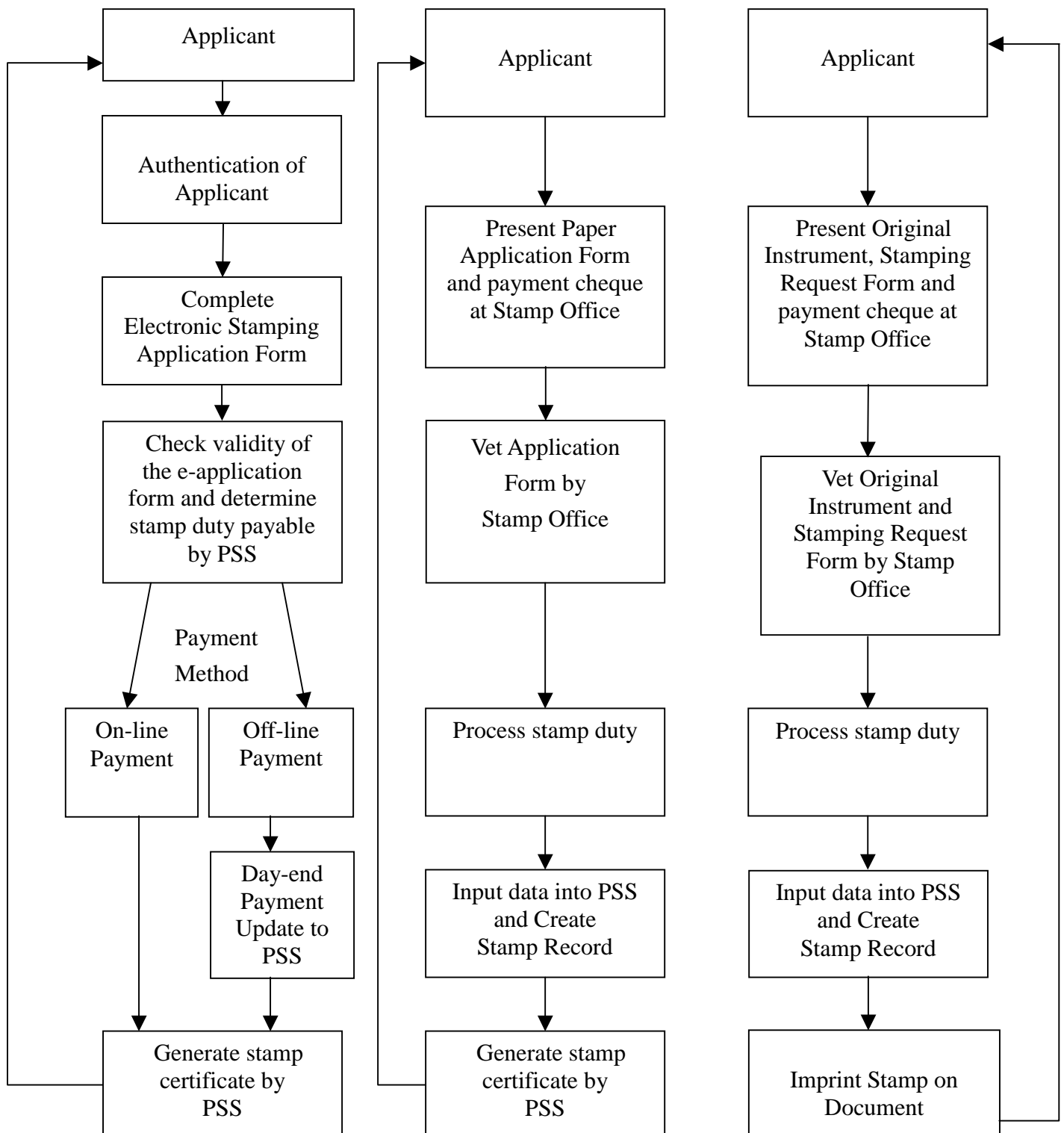


General Stamping Time: 6 working days

**Flow Chart for Existing Stamping Process - Leases**

General Stamping Time: Same day

## PSS

**Workflow for Processing of Stamping Application****Electronic Application****Paper Application****Submission of  
Original Instrument**



稅務局印花稅署  
香港灣仔告士打道 5 號  
稅務大樓 3 樓  
電話：2594 3160  
互聯網：<http://www.info.gov.hk/ird>  
電郵：[taxsdo@ird.gov.hk](mailto:taxsdo@ird.gov.hk)

STAMP OFFICE  
INLAND REVENUE DEPARTMENT  
3/F, REVENUE TOWER, 5 GLOUCESTER ROAD,  
WANCHAI, HONG KONG.  
TEL. NO.: 2594 3160  
(Internet: <http://www.info.gov.hk>)  
E-mail: [taxsdo@ird.gov.hk](mailto:taxsdo@ird.gov.hk)

## 印花證明書 STAMP CERTIFICATE

(請將此證明書夾附於文書正本上，作為已加蓋印花的證明)

*Please attach this certificate to the original instrument as evidence of stamping)*

茲證明下列文書已加蓋印花/及簽註 如下：  
*This is to certify that the following instrument is stamped /and endorsed as below :*

文書編號 Instrument Ref. No.:

 ..... 

律師行名稱及編號 Solicitor's Name and Reference:


文書性質 Nature of Instrument:

(例如協議、樓契、租約等) (e.g. Agreement, Assignment, Lease etc.)

文書簽立日期 Date of Instrument (dd/mm/yyyy):

 /  / 

代價 Consideration / 租金 Rent:

\$

Name and capacity of parties 各方人士姓名及身分:


年期 (如適用) Term (if applicable):

由 From: 至 To:

取得之權益分數(如適用)

 %

Share of interest acquired (if applicable):

物業地址 Property Address:


Stamp Cert. No:

Date of Stamping:

 /  / 

Stamp Duty Paid: \$

Endorsement / Denotation :

印花稅署署長

COLLECTOR OF STAMP REVENUE

備註：如以支票付款，支票須在首次提交予付款銀行獲得兌現，否則此證明書無效。 Note: In the case of payment made by cheque, the cheque should be honoured on the first presentation to the drawee bank. Otherwise, this certificate is invalid.

**APPLICATION FOR STAMPING**  
**Conveyance on Sale of Immovable Property in Hong Kong**  
**Chargeable with Ad Valorem Stamp Duty**  
**under Head 1(1) of the First Schedule of the Stamp Duty Ordinance**

**List of Information to be supplied by Applicant:**

1. Date of Conveyance, Instruction for Sale/Provisional Agreement (if any) & Agreement for Sale & Purchase (if any).
2. Property Description:
  - Non-residential / Housing Authority case,
  - Address in fixed format or free format,
  - Lot No./Section or share thereof,
  - Tick whether more than 1 unit of property is being transferred (according to subdivision Register in Land Registry).##
3. Housing Authority Case (if applicable):
  - Nature of the transaction:  
HOS / PSPS / TPS / Secondary Market (Purchaser nominated by Housing Authority)
  - Serial No., Priority No. and Final Stamp Duty Value.
4. Interest of the Property Assigned – whole / half / others.
5. Particulars of Vendor(s):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information.
6. Particulars of Purchaser(s):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information,
  - Share purchased (in respect of interest of the Property assigned).
7. Tick whether Vendor is the developer.
8. Tick whether the Property is purchased at public auction or tender (if applicable).
9. Stated Consideration and other Consideration (if any).
10. Particulars of Confirmor(s) (if any):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information,
  - Amount of other Consideration received and nature.
11. Date to be used for valuation purposes if differs from date of the Conveyance and

reasons.

12. State of the Property – bare site / building & sale with vacant possession / sitting tenant / existing tenancy.

13. Details of Tenancy (if any):

- Start Date,##
- End Date,##
- Rent per month,
- Whether rent inclusive or exclusive of rates,
- Whether rent inclusive or exclusive of Government Rent,
- Whether rent inclusive or exclusive of Maintenance,##
- Whether rent inclusive or exclusive of Management Charges,
- Management Charges per month if inclusive in rent.##

14. Confirm the transaction does not form part of a larger transaction or series of transactions.##

15. State whether the stamping of duplicate instrument is required, if yes, the number of duplicates. ##

16. State the amount of stamp duty payable.

17. State the party (Vendor or Purchaser) who pays the stamp duty.##

18. Particulars of Applicant:

- Name & Capacity,##
- Date of Application,
- Signature of Applicant.

19. Information of the Solicitor:

- Name, address and reference number,
- Contact person's name and telephone and fax number.##

**Remarks:**

If the transaction forms part of a larger transaction or series of transactions, the applicant should provide relevant supplementary information together with the paper application form to the Stamp Office. This cannot be done electronically.

*## New items as compared with the current questionnaire.*

**APPLICATION FOR STAMPING****Chargeable Agreement for Sale of Immovable Property in Hong Kong (Residential)****Chargeable with Ad Valorem Stamp Duty****under Head 1(1A) of the First Schedule of the Stamp Duty Ordinance****& Subsequent Assignment/Agreement Chargeable with \$100 Fixed Duty****List of Information to be supplied by Applicant:*****Chargeable Agreement for Sale***

1. Nature of Instrument - Formal or Provisional Agreement.
2. Date of Agreement.
3. Property Description:
  - Address in fixed format or free format,
  - Lot No./Section or share thereof,
  - Tick whether more than 1 unit of property is being transferred (according to subdivision Register in Land Registry). ##
4. Housing Society Case (if applicable):
  - Nature of the transaction:
    - FFSS / Secondary Market (Purchaser nominated by Housing Society)
  - Serial No., Priority No. and Final Stamp Duty Value.
5. Interest of the Property Assigned – whole / half / others.
6. Particulars of Vendor(s):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information.
7. Particulars of Purchaser(s):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information,
  - Share purchased (in respect of interest of the Property assigned).
8. Tick whether Vendor is the developer.
9. Tick whether the Property is purchased at public auction or tender (if applicable).
10. Stated Consideration and other Consideration (if any).
11. Particulars of Confirmor(s) (if any):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information,
  - Amount of other Consideration received and nature.
12. Other Agreement in respect of the same transaction not presented for stamping (if any):



- Date,
  - Reason for not presented for stamping.
13. Date to be used for valuation purposes if differs from date of the Agreement and reasons.
14. State of the Property – bare site / building & sale with vacant possession / sitting tenant / existing tenancy.
15. Details of Tenancy (if any):
- Start Date,##
  - End Date,##
  - Rent per month,
  - Whether rent inclusive or exclusive of rates,
  - Whether rent inclusive or exclusive of Government Rent,
  - Whether rent inclusive or exclusive of Maintenance,##
  - Whether rent inclusive or exclusive of Management Charges,
  - Management Charges per month if inclusive in rent.##
16. Confirm the transaction does not form part of a larger transaction or series of transactions.##
17. State whether the stamping of duplicate instrument is required, if yes, the number of duplicates.##
18. State the amount of stamp duty payable.
19. State the party (Vendor or Purchaser) who pays the stamp duty.##
20. Particulars of Applicant:
- Name & Capacity,##
  - Date of Application,
  - Signature of Applicant.
21. Information of the Solicitor:
- Name, address and reference number,
  - Contact person's name and telephone and fax number. ##

**Remarks:**

If the transaction forms part of a larger transaction or series of transaction or the agreement is chargeable under section 29C(5) of the Stamp Duty Ordinance or adjudication is required, the applicant should provide relevant supplementary information together with the paper application form to the stamp Office. This cannot be done electronically.

*## New items as compared with the current questionnaire.*

***Subsequent Assignment/Agreement Chargeable with \$100 Fixed Duty***  
***(Additional Information)***

1. Nature of Instrument - Assignment / Agreement.
2. Date of Instrument.
3. Confirm whether the Instrument fulfils the condition for chargeable with \$100 fixed duty (i.e. either it is an agreement made by the same parties and on the same terms as the preceding chargeable agreement or a conveyance executed in conformity with the preceding chargeable agreement).
4. Stamp Office Ref. No. allotted to previous chargeable agreement (if applicable).
5. Stamp duty paid/payable for previous chargeable agreement.
6. State whether the stamping of duplicate instrument is required, if yes, the number of duplicates.
7. State the amount of stamp duty payable.
8. State the party (Vendor or Purchaser) who pays the stamp duty.
9. Particulars of Applicant:
  - Name & Capacity,
  - Date of Application,
  - Signature of Applicant.

***Remarks:***

If there is any change in particulars of the name(s) of the parties and/or consideration between the previous chargeable agreement and this instrument and the PSS has been updated (e.g. the interim documents have already been adjudicated), electronic application to stamp this instrument can be made. Otherwise, the applicant can only submit a paper application together with the relevant supplementary information.

*Note: This is a new form replacing the current requirement of furnishing a photocopy of the previous questionnaire.*

**APPLICATION TO DEFER PAYMENT OF STAMP DUTY**  
**Chargeable Agreement for Sale of Immovable Property in Hong Kong (Residential)**  
**Under Section 29C(12) of the Stamp Duty Ordinance**  
**& Subsequent Application for Stamping with Payment of Ad Valorem Stamp Duty**  
**& Subsequent Assignment/Agreement Chargeable with \$100 Fixed Duty**

**List of Information to be supplied by Applicant:**

***Chargeable Agreement for Sale applying for Deferred Payment***

1. Nature of Instrument - Formal / Provisional Agreement.
2. Date of Agreement.
3. Relevant Date of Agreement (within the meaning of section 29B(3) of the Stamp Duty Ordinance).
4. Property Description:
  - Address in fixed format or free format,
  - Lot No./Section or share thereof,
  - Tick whether more than 1 unit of property is being transferred (according to subdivision Register in Land Registry). ##
5. Housing Society Case (if applicable):
  - Nature of the transaction:  
FFSS / Secondary Market (Purchaser nominated by Housing Society)
  - Serial No., Priority No. and Final Stamp Duty Value.
6. Interest of the Property Assigned – whole / half / others.
7. Agreed/anticipated date of completion of transaction.
8. Particulars of Vendor(s):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information.
9. Particulars of Purchaser(s):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information,
  - Share purchased (in respect of interest of the Property assigned).
10. Tick whether Vendor is the developer.
11. Tick whether the Property is purchased at public auction or tender (if applicable).
12. Stated Consideration and other Consideration (if any).
13. Particulars of Confirmor(s) (if any):
  - Name,
  - Address,
  - HK Identity Card No. / Business Registration No. / Passport Information,
  - Amount of other Consideration received and nature.

14. Other Agreement in respect of the same transaction not presented for stamping (if any):
- Date,
  - Reason for not presented for stamping.
15. Date to be used for valuation purposes if differs from date of the Agreement and reasons.
16. State of the Property – bare site / building & sale with vacant possession / sitting tenant / existing tenancy.
17. Details of Tenancy (if any):
- Start Date, ##
  - End Date, ##
  - Rent per month,
  - Whether rent inclusive or exclusive of rates,
  - Whether rent inclusive or exclusive of Government Rent,
  - Whether rent inclusive or exclusive of Maintenance, ##
  - Whether rent inclusive or exclusive of Management Charges,
  - Management Charges per month if inclusive in rent. ##
18. Confirm the transaction does not form part of a larger transaction or series of transactions. ##
19. Confirm that the Agreement is eligible for deferring payment because either:
- The Vendor under the Agreement is the registered owner in the Land Registry or
  - All instruments through which the Vendor acquired his title are duly stamped and provide the relevant Stamp Office reference number(s).
20. State the amount of stamp duty payable.
21. Particulars of Applicant:
- Name & Capacity,
  - Date of Application,
  - Signature of Applicant.
21. Information of the Solicitor:
- Name, address and reference number,
  - Contact person's name and telephone and fax number. ##

**Remarks:**

If the transaction forms part of a larger transaction or series of transaction or the agreement is chargeable under section 29C(5) of the Stamp Duty Ordinance or adjudication is required, the applicant should provide relevant supplementary information together with the paper application form to the Stamp Office. This cannot be done electronically.

*## New items as compared with the current application form for defer payment and questionnaire.*

***Stamping Chargeable Agreement Previously Approved for Deferred Payment  
(Additional Information)***

1. Stamp Office Ref. No. previously allotted to the Agreement. ##
2. Give reason for stamp duty due for payment:
  - Assignment of the property was executed and provide the date, or
  - Re-sale of the property took place and provide the date, or
  - Expiration of the 3-year period after the relevant date.
3. State whether the stamping of duplicate instrument is required, if yes, the number of duplicates. ##
4. State the amount of stamp duty payable. ##
5. State the party (Vendor or Purchaser) who pays the stamp duty. ##
6. Particulars of Applicant:
  - Name & Capacity,##
  - Date of Application,
  - Signature of Applicant.

***Remarks:***

If the consideration is revised and the PSS has been updated (e.g. the interim documents have already been adjudicated), electronic application to stamp this instrument can be made. Otherwise, the applicant can only submit a paper application together with the relevant supplementary information.

*## New items as compared with the current application form for payment.*

***Subsequent Assignment/Agreement Chargeable with \$100 Fixed Duty  
(Additional Information)***

1. Nature of Instrument - Assignment / Agreement.
2. Date of Instrument.
3. Confirm whether the Instrument fulfils the condition for chargeable with \$100 fixed duty (i.e. either it is an agreement made by same parties and on the same terms as the preceding chargeable agreement or a conveyance executed in conformity with the preceding chargeable agreement).
4. Stamp Office Ref. No. allotted to previous chargeable agreement.
5. Stamp duty paid/payable for previous chargeable agreement.
6. State whether the stamping of duplicate instrument is required, if yes, the number of duplicates.
7. State the amount of stamp duty payable.
8. State the party (Vendor or Purchaser) who pays the stamp duty.
9. Particulars of Applicant:
  - Name & Capacity,
  - Date of Application,
  - Signature of Applicant.

***Remarks:***

If there is any change in particulars of the name(s) of the parties and/or consideration between the previous chargeable agreement and this instrument and the PSS has been updated (e.g. the interim documents have already been adjudicated), electronic application to stamp this instrument can be made. Otherwise, the applicant can only submit a paper application together with the relevant supplementary information.

*Note: This is a new form replacing the current requirement of furnishing a photocopy of the previous questionnaire.*

**APPLICATION FOR STAMPING**  
**Simple Tenancy Agreement**

**List of Information to be supplied by Applicant:**

1. Date of Instrument.
2. Property Description.
3. Particulars of Landlord(s):
  - Name,
  - HK Identity Card No. / Business Registration No. / Passport information.
4. Particulars of Tenant(s):
  - Name,
  - HK Identity Card No. / Business Registration No. / Passport information.
5. Terms of Lease:
  - Yearly rent (if term is uncertain)
  - Monthly rent and total rent during the lease term (if term is certain).
6. Premium paid/payable.
7. State whether the stamping of duplicate instrument is required, if yes, the number of duplicates.
8. State the amount of stamp duty payable.
9. State the party (Landlord or Tenant) who pays the stamp duty.
10. Questionnaire of the Rating and Valuation Department ("RVD"):

An option will be provided to the applicant to state whether he will complete RVD's questionnaire under the PSS system. If the answer is "Yes", the following additional information (per RVD's form) may be required:

  - Rating Assessment no. (if known)
  - Type of Lease
  - Who pays rates?
  - Who pays management fee?
  - Does the rent include the hire of furniture or domestic appliances, etc. provided by the landlord and the amount per month?
  - Does the rent include the use of car parking space and the car park no.?
  - Length of lease, lease commencement date, rent free period (if not shown in the application form)
11. Particulars of Applicant:
  - Name, capacity, address and telephone no.,
  - Signature.

*[Note: This is a new form to replace the original document for the purpose of stamp duty computation.]*