

## **Bills Committee on Revenue (Abolition of Estate Duty) Bill 2005**

### **Jointly leased safe deposit boxes**

Members are invited to note the paper at **Annex A**, which outlines the existing arrangements for inspection and inventory-taking of a safe deposit box with joint renters. Modifications to these arrangements would be required following the abolition of estate duty. We would consult the Hong Kong Association of Banks and the Law Society of Hong Kong on the future arrangements.

### **Draft forms provided by the Law Society of Hong Kong**

2. We attach at **Annex B** for Members' reference three draft forms adapted from the forms currently used by the Probate Registry and a draft form of the new schedule of property. These draft forms are **initial** proposals from the Law Society of Hong Kong. We are consulting the Judiciary on the draft forms.

*Home Affairs Bureau*  
*July 2005*

## Revenue (Abolition of Estate Duty) Bill 2005

### Matters Arising from the Bills Committee Meeting on 20 June 2005

#### Arrangements for the Inspection and Inventory-taking of a Safe Deposit Box with Joint Renters

##### Introduction

1. This paper sets out the existing arrangements of the Inland Revenue Department (“IRD”) for the inspection and inventory-taking of a safe deposit box with joint renters and the Administration’s proposal on the new arrangements following the abolition of estate duty.

##### Existing Arrangements

###### *Inventory-taking*

2. On receiving an application for an appointment to take an inventory of the contents of a jointly leased safe deposit box (“SDB”), IRD would ask the applicant to complete an application form (copy at *Appendix I*) stating his/her relationship with the deceased and whether the latter left a will.
3. If the deceased died testate, IRD would request a copy of the will to ascertain whether the applicant is the executor or one of the executors named in the will. If yes, an appointment would be arranged and the applicant would be advised to secure the presence of the surviving renter at the opening of the SDB (copy at *Appendix II*).
4. If the deceased died intestate, IRD would ask the applicant to complete a questionnaire (copy at *Appendix III*) for the purposes of ascertaining the names of the beneficiaries of the estate and the status of the applicant in terms of priority to the grant of administration. Consent from person(s) with a higher claim to the representation must be secured before the applicant files an application. On approval of the application, the applicant would be advised to secure the presence of the surviving renter at the opening of the SDB (please refer to *Appendix II*).

5. Without the presence of the surviving renter, the bank would usually refuse access to the SDB unless written consent of the former is secured.
6. With the exception of the bank officer, all parties present at the inspection of the SDB would have to sign the inventory, and all present would have a copy of it. The original copy of the inventory is kept by IRD.
7. IRD would also accept an application from the surviving renter, regardless of his/her status in relation to the administration of the estate, for an appointment to take inventory of the SDB contents without written consent from the intended personal representative (“PR”), unless the terms of the SDB agreement indicate otherwise (e.g. some agreement requires both the survivor and the intended PR to be present at the opening of the SDB).

#### ***Removal of documents***

8. IRD would allow the intended PR to remove the will from the SDB if one is discovered therein and the intended PR is the executor or one of the executors named in the will. Copies of the will would be made before removal, and a copy would be placed in the SDB.
9. After the inventory has been prepared, the intended PR/surviving renter may seek to remove other document(s) from the SDB. The intended PR may seek to remove any documents of the deceased, and the surviving renter his/her own documents. In respect of other documents, the intended PR/surviving renter must get the written consent of the other party and of the third party to whom the document belonged. IRD would then issue a letter to the bank confirming that IRD has no objection to the intended PR/surviving renter removing the specified item in the SDB which is on the inventory and that IRD would not send any officer to witness the process.

#### ***Application for estate duty clearance in respect of the SDB contents***

10. If the intended PR considers part or whole of the SDB contents form part of the estate of the deceased, he/she should report the relevant contents and the SDB key deposit in the Affidavit for the Commissioner. And the relevant SDB contents and the key deposit would be included in the

schedule of property to be issued to the intended PR.

11. If the intended PR considers that the SDB contents do not form part of the estate of the deceased, he would leave it to the surviving renter to apply for estate duty clearance in respect of the SDB contents. The latter would need to file an Account for the Commissioner to report the SDB key deposit and relevant contents that he/she considers to have been gifted to him/her within 3 years before the death of the deceased or passed to him/her on the latter's death. When the case is finalized, IRD would issue a schedule of joint property to the surviving renter who could dispose of the SDB contents with or without the presence of the intended PR/PR, depending on the terms of the SDB agreement. This schedule of joint property has no relevance in the probate and administration procedures.

***Offence of intermeddling – sections 23 and 24 of the EDO***

12. Section 23 of the Estate Duty Ordinance, Cap. 111 (“EDO”), guards against intermeddling, without lawful authority or reasonable excuse, with any part of the estate of the deceased not set out in the schedule of property annexed to the grant. An offence under section 23 of the EDO is liable to a penalty at level 3 (currently capped at \$10,000) or to a penalty equal to 3 times the amount of estate duty payable on the estate so dealt with.
13. Section 24 applies to --
  - (b) persons who, being the executor or persons entitled in priority to the administration of the estate, take possession of or in any way administer any part of the estate or income thereof without delivering or first delivering the affidavits as required under section 14 of the EDO (extract at *Appendix IV*); and
  - (a) persons who, being neither the executor nor persons entitled in priority to the administration of the estate, without lawful authority or excuse or without first delivering the accounts as required under section 14 of the EDO, take possession of or in any way administer any part of the estate or income thereof.

An offence under section 24 of the EDO is liable to a penalty at level 3, and

also a further penalty equal to 3 times the amount of estate duty payable on the whole of the estate of the deceased.

### **Arrangements of Banks**

14. Different banks have different rules governing the access to and the surrender of the SDB following the death of one of the renters. Usually a bank would refuse access to the SDB until it has been shown evidence of estate duty clearance for the SDB contents or the grant of representation with the SDB contents shown in the schedule of property annexed thereto, depending on the terms of SDB agreement.

#### ***SDB contract without survivorship clause***

15. In such cases the bank would refuse removal of the SDB contents and surrender of the box until the production of the grant of representation. The interests of the beneficiaries of the estate are safeguarded.

#### ***SDB contract with survivorship clause***

16. Under some rental agreements, the surviving renter is entitled to access and take possession of the contents of the SDB on the death of the other renter. He/she may or may not be a beneficiary of the estate.
17. If a surviving renter accessed the SDB after the death of the other renter, the bank may not require him/her to first notify the intended PR since this is an act that he/she is entitled to do during the lifetime of the deceased.
18. Under the estate duty regime, the schedule of property prepared by IRD and to certain extent the inventory of the SDB contents serve as a reference and arguably a basis for action to uphold the rights of the beneficiaries in the estate if necessary.

## **Proposed Arrangements following Abolition of Estate Duty**

19. Following the abolition of estate duty, changes to the existing arrangements would be required in order to safeguard the interests of the beneficiaries of the estate.
20. We have undertaken to provide for offences similar to sections 23 and 24 of EDO under the Bill.
21. We now **propose** to require the intended PR/surviving renter to prepare an inventory of the SDB in the presence of authorized officer(s) and an officer of the bank. With the exception of documents specified in the certificate issued by SHA, the bank should not release the other contents of the SDB to the intended PR/surviving renter. Persons who wish to remove documents from the SDB prior to the issue of the grant of representation should apply to SHA for a certificate.
22. The proposal at paragraph 21 above has implications for the bank. We would consult the Hong Kong Association of Banks and the Law Society of Hong Kong in parallel.

*Home Affairs Bureau  
July 2005*

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

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

電話：2594 3240

Tel.

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

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

## Appendix IV

Chapter:	111	Title:	ESTATE DUTY ORDINANCE	Gazette Number:	25 of 1998 s. 2
Section:	14	Heading:	<b>Recovery of estate duty, etc.</b>	Version Date:	01/07/1997

### Remarks:

Amendments retroactively made - see 25 of 1998 s. 2

(1) All duty, interest and penalties payable under this Ordinance shall be recoverable by the Commissioner by action in the District Court, notwithstanding that the amount is in excess of the sum mentioned in section 33 of the District Court Ordinance (Cap 336): (Amended 68 of 1973 s. 5; 79 of 1981 s. 3)

Provided that nothing in this section shall affect any other remedy for the recovery of duty, interest or penalties payable under this Ordinance. (Replaced 47 of 1962 s. 7)

(2) In proceedings in the District Court under this section the production of a certificate signed by the Commissioner stating the name and last known postal address of the person sued and the particulars of the duty, interest or penalty claimed from him shall be sufficient evidence of the amount so claimed and sufficient authority for the District Court to give judgment for such amount. (Added 47 of 1962 s. 7. Amended 31 of 1976 s. 3)

(2A) In proceedings under this section for the recovery of any duty, interest or penalties the court shall not entertain any plea that the amount claimed is excessive, incorrect or under appeal. (Added 31 of 1976 s. 3)

(3) In proceedings in the District Court under this section, the Commissioner may appear in person or may be represented either by a legal officer within the meaning of the Legal Officers Ordinance (Cap 87) or by any other person authorized by him in writing. (Added 47 of 1962 s. 7)

(4) In any proceedings for the recovery of any such duty, interest, fine, penalty or forfeiture in respect of any property passing on the death of any person on or after 1 January 1916, it shall not be necessary to issue concurrent writs, informations or other process. Service of the writ, information or other process shall, where practicable, be personal; but the order of a judge may be obtained, in special circumstances, to

dispense with personal service and giving directions as to substituted service or as to notice of the proceedings and time for appearance whether by posting copies to addresses within or without the jurisdiction or otherwise as in the circumstances may seem just. [cf. Exchequer Rules 1860 r. 3 U.K.]

(5) In any such proceedings the court shall have jurisdiction to appoint a receiver of the property and the rents and profits thereof and to order a sale of the property. The provisions of Order 30, rules 2 and 3 of the Rules of the High Court (Cap 4 sub. leg.) shall apply in the case of any order made under this subsection. (Amended 25 of 1998 s. 2) [cf. 1894 c. 30 s. 8(13) U.K.]

(6) Subject to section 14A, every executor shall, to the best of his knowledge and belief, specify in appropriate accounts annexed to an affidavit for the Commissioner all the property in respect of which estate duty is payable upon the death of the deceased, and also (unless exempted in writing by the Commissioner) any property of which the deceased was a trustee for another person, and shall be accountable for the estate duty in respect of all property, of which the deceased was competent to dispose at his death, but shall not be liable for any duty in excess of the assets which he has received as executor or might but for his own neglect or default have received. (Amended 27 of 1972 s. 4) [cf. 1894 c. 30 s. 8(3) U.K.]

(7) Where property passes on the death of the deceased and his executor is not accountable for the estate duty in respect of such property, every person to whom any property so passes for any beneficial interest in possession, and also to the extent of the property actually received or disposed of by him, every trustee, guardian, committee or other person in whom any interest in the property so passing or the management thereof is at any time vested, and every person in whom the same is vested in possession by alienation or other derivative title, shall be accountable for the estate duty on the property, and shall, within the time required by this Ordinance or such later time as the Commissioner allows, deliver to the Commissioner an appropriate account specifying the property in question to the best of his knowledge and belief:

Provided that nothing in this section shall render a person accountable for duty who acts merely as agent for another person in the management of property. [cf. 1894 c. 30 s. 8(4) U.K.]

(7A) Notwithstanding subsections (6) and (7), where a beneficial interest in property vested in the deceased and another person jointly passes or accrues by survivorship on the death of the deceased-

(a) the executor; and

(b) the person to whom the beneficial interest so passes or accrues,

shall be accountable for the estate duty in respect of such property and shall, within the time required by this Ordinance, or such later time as the Commissioner allows, deliver to the Commissioner an appropriate account specifying the property in question to the best of his (or their) knowledge and belief. (Added 29 of 1970 s. 4)

(8) The Commissioner may summon before him any person accountable for estate duty or any person who is, in the opinion of the Commissioner, so accountable, and any person whom the Commissioner believes to have taken possession of or administered any part of the estate in respect of which estate duty is leviable on the death of the deceased, or of the income of any part of such estate, and any person whom the Commissioner believes to be indebted to the deceased, and any person whom the Commissioner believes to be capable of giving information as to such estate and may examine such person and may require any such person to produce any documents in his custody or power the inspection whereof may tend to secure the payment of any duty under this Ordinance or the proof or discovery of any fraud or omission in relation to any such duty. Any such person shall at all reasonable times permit any person thereunto authorized by the Commissioner to inspect all such documents as aforesaid and to make such notes, copies or extracts thereof or therefrom as he may deem necessary without fee or reward. The Commissioner may also require any such person to deliver to him and verify on oath a statement in writing of such particulars. (Amended 29 of 1970 s. 4) [cf. 1894 c. 30 s. 8(5) U.K.]

(9) Subsection (8) shall apply to any company on a death on which it appears to the Commissioner that section 35 or 44 has effect in respect of that company, and to every person who is or was at any time an officer, or an auditor of that company, as it applies to a person whom the Commissioner believes to have taken possession of or administered any part of an estate in respect of which estate duty is leviable. (Added 1 of 1959 s. 7) [cf. 1940 c. 29 s. 57(1) U.K.]

(10) Nothing in this section shall render a bona fide purchaser for valuable consideration without notice liable to or accountable for estate duty. [cf. 1894 c. 30 s.

8(18) U.K.]

(11) All affidavits and accounts required under this section shall be delivered to the Commissioner, who shall make such inquiry respecting the contents of, or the particulars verified by, such affidavit or accounts and the value of the various properties included therein as he thinks necessary, and the person making or tendering any such affidavit shall attend at the office of the Commissioner, whenever required by him, and shall furnish and produce such explanations and documentary or other evidence as the Commissioner may require.

(12) When the Commissioner has ascertained the amount of estate duty payable in respect of any accounts delivered to him in pursuance of this Ordinance he shall notify the accountable person of his decision by means of a certificate in the prescribed form. If such amount exceeds the amount of estate duty already paid in respect of the said accounts the accountable person shall forthwith pay the excess to the Commissioner.

(13) In every case in which the Commissioner is satisfied that too much estate duty has been paid, the excess, together with any interest which has been paid in accordance with section 12(6), shall be repaid by the Commissioner. (Replaced 29 of 1970 s. 4)

(14) Where the accountable person discovers that for any reason too little estate duty has been paid he shall forthwith deliver to the Commissioner a further account, verified by oath, and shall at the same time pay the difference between the estate duty chargeable according to the true value of the estate and the estate duty already paid.

(15) Notwithstanding subsection (12) and section 12, if-

(a) the Commissioner is not satisfied with the affidavit or accounts delivered by any person; or

(b) a person has not delivered an affidavit or accounts within 6 months after the death, whether or not he has been required by the Commissioner so to do, and the Commissioner is of the opinion that such person is accountable for estate duty,

the Commissioner may, according to the best of his judgment, assess the amount of estate duty which is in his opinion payable and he shall thereupon notify the person who is in his opinion accountable and call upon him to pay such estate duty.

(Replaced 29 of 1970 s. 4)

(15A) Notwithstanding subsection (12) and section 12, the amount of estate duty assessed under subsection (15) shall be paid within one month after the giving of notice by the Commissioner. (Added 29 of 1970 s. 4)

(16) The Commissioner may remit the interest payable on estate duty where the amount of such interest is in his opinion so small as not to repay the expense and labour of calculation and account.

(17) Every person or company who without lawful authority or reasonable cause fails to comply with any of the provisions of this section shall be liable to pay to the Commissioner, in addition to the estate duty (if any)-

(a) a penalty at level 3 or, in the case of such a company as is referred to in subsection (9) or an officer or auditor of such a company, at level 5; or (Amended L.N. 338 of 1995)

(b) a penalty equal to the amount of the estate duty (if any) at the rate set out in the applicable Part of Schedule 1 remaining unpaid for which he or the company is accountable,

according as the Commissioner elects. (Replaced 29 of 1970 s. 4. Amended 27 of 1996 s. 6)

Form No. 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  
Kong Government in the sum of \$ .....] [apart from a claim for ..... (nature  
of claim) ..... the amount of which is unknown].~~



- (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

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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 ..... 1920....., having made and executed his last will and testament dated the ..... day of .....1920..... whereof he appointed .....A.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/\*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].



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

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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 ..... 1920.....  
whereof he \*[appointed .....C.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 the .....day 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 ..... 1920 ... the said ..... C. 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.



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

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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