



INLAND REVENUE DEPARTMENT
STAMP OFFICE
1/F, Inland Revenue Centre, 5 Concorde Road,
Kai Tak, Kowloon, Hong Kong.
Tel. No.: 2594 3202 Web site : www.ird.gov.hk
Fax No.: 2519 9025 E-mail : taxsdo@ird.gov.hk

FOR OFFICIAL USE

Instrument Reference No.:

(to be supplied by Stamp Office if applicable)

Reset

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

Part 1: Ad Valorem Duty

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

(B) Property Details

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

Standard Format

Other Format

Flat / Room _____ Floor _____ Block _____

Building _____

Estate _____

No. & Name of Street _____

_____ District _____

Area: ☐ Hong Kong ☐ Kowloon ☐ New Territories

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

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

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

5. Number of car park(s) involved: _____

6. Land Registry's Property Reference No. (LRPRN): _____ ☐ No LRPRN

7. Rating Assessment No. (if known): _____

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

9. ☐ Property transferred with vacant possession

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

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

Rent \$ _____ per month -

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

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

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

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

Initial market value \$ _____ Initial purchase price \$ _____

(C) Assignor Details

1. Number of Assignor(s): _____

	Assignor 1	Assignor 2
2. Name:		
3. Identity Details:		
HK Permanent IC No.	()	()
HKIC No.	()	()
Passport No. (if no HK Permanent IC/HKIC)		
BR No.		
Other Company No. (if no BR)		
Company established	☐ in HK ☐ outside HK	☐ in HK ☐ outside HK
4. Postal Address:		☐ Same as Assignor 1 Other :

(D) Assignee Details

1. Number of Assignee(s): _____

2. Name: _____

3. Identity Details:

HK Permanent IC No.

()

()

HKIC No.

()

()

Passport No.

(if no HK Permanent IC /HKIC)

BR No.

Other Company No.
(if no BR)

Company established

☐ in HK ☐ outside HK☐ in HK ☐ outside HK

4. Postal Address:

☐ Property Address

Other :

☐ Property Address☐ Same as Assignee 1

Other :

5. Share Assigned (Note 3):

☐ Sole-owner ☐ Joint-owner☐ Co-owner _____%☐ Joint-owner ☐ Co-owner _____%**(E) Application for Charging Ad Valorem Stamp Duty (AVD) at Scale 2 (Note 4)****For residential property only**

1. Does the assignee(s) of the residential property transferred under this instrument own any other residential property in Hong Kong on the date of the instrument?

☐ Yes☐ No

2. If this transaction also involves car parking space, except for the car park(s) transferred under this instrument, does the assignee(s) own any other car park(s) in Hong Kong on the date of this instrument?

☐ Yes☐ No☐ Not applicable (this transaction does not involve car park)**Part 2: Stamp Duty Liability****Ad Valorem Duty (Notes 4 and 5)**

Share of payment: Assignor _____% Assignee _____% Other _____%

Part 3: Series of Transactions☐ The transaction effected by the instrument does not form part of a larger transaction or series of transactions.☐ The transaction effected by the instrument forms part of a larger transaction or series of transactions with details shown on the attached sheet.**Part 4: Declaration**

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

Signature: _____ Date: _____

Name: _____

Capacity: ☐ Assignor ☐ Assignee ☐ Legal Representative ☐ Other**Part 5: Solicitor Firm Details (if applicable)**

Business Registration & Branch No.: _____

Contact Reference No.: _____

Telephone No.: _____ Fax No.: _____

☐ Please tick ✓ if applicable

Organization Chop

Notes

1. Property refers to interest in land that can be registered in Land Registry under separate title.

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2. Home Ownership Scheme includes Home Ownership Scheme, Private Sector Participation Scheme, Tenants Purchase Scheme, Sandwich Class Housing Scheme and Flats for Sale Scheme.
3. Total percentage of co-owner(s) should be equal to the "Interest of Property Assigned" in item 3 of "Property Details".
4. Unless specifically exempted or otherwise provided, the rates of AVD under Part 1 of Scale 1 are applicable to instruments of residential property executed on or after 5 November 2016. Scale 2 rates are applicable to an instrument of residential property if the assignee under the instrument is a Hong Kong permanent resident acting on his / her own behalf and not a beneficial owner of any other residential property in Hong Kong on the date of instrument in respect of this transaction. With effect from 28 February 2024, the rates under Part 1 of Scale 1 are amended to be the same as Scale 2 rates.
5. Between 26 November 2020 and 25 February 2026, Scale 2 was applicable to instruments of non-residential property. With effect from 26 February 2026, Scale 3 is applicable to such instruments.
6. If space is insufficient, please provide other details on a separate sheet.

Personal Information Collection Statement

1. The provision of personal data required by this form and during the processing of your request is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your request.
2. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to other government or statutory bodies including the Rating and Valuation Department and Immigration Department, and any other third parties provided that the disclosure/transfer is authorized or permitted by law.
3. You have the right to request access to and correction of your personal data held by the Department. Such request should be addressed to the Superintendent of Stamp Office at 1/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong.
4. If a stamp certificate is issued in respect of the Instrument concerned, some of the information provided by you will be shown therein. Any person holding a stamp certificate may check its authenticity via IRD "e-Stamping System".
5. If you are the agent / representative of the relevant parties, please inform them of this Personal Information Collection Statement and also take note of your obligations under the Personal Data (Privacy) Ordinance (Cap.486).

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