



Name of Unit Trust / Mutual Fund : \_\_\_\_\_

**IMPORTANT (The Transferee should read this carefully before completing and signing this Form of Transfer):**

If you sign and submit this form, you will undertake to observe and be bound by the Terms / Provisions of the Trust Deed / The Prospectus / The Memorandum and Articles of Association constituting the Unit Trust / Mutual Fund; and thus, you will agree to accept and hold the said Units / Shares subject to the conditions therein.

**FOR THE CONSIDERATION** stated below the "Transferor" named does hereby transfer to the "Transferee" named the units specified below subject to several conditions on which the said units/Shares are now held by the transferor and the Transferee does hereby agree to accept and hold the said units subject to the same conditions.

Number of units : \_\_\_\_\_ (In figures)

Certificate No(s) : \_\_\_\_\_ Account No. : \_\_\_\_\_ (In word)

Consideration : \_\_\_\_\_

**NOTE: The Certificate(s), if any, in respect of the Units/Shares to be transferred must be delivered with this Form of Transfer**

**TRANSFEROR'S PARTICULARS** (IN BLOCK CAPITAL) :

Name (in full): \_\_\_\_\_

Address: \_\_\_\_\_

**TRANSFEEE'S PARTICULARS** (IN BLOCK CAPITAL) :

Name (in full): \_\_\_\_\_

Address: \_\_\_\_\_

If you are an existing holder of the Trust/Fund, please indicate your Account No.: \_\_\_\_\_

**Dividend Option:** Dividend on behalf of the Transferee for further Units/Shares  
Cash to be paid in  USD  GBP  HKD

**Certificate Required :**  Yes  No

**AUTHORIZATION OF JOINT HOLDERS:** If you wish to request the Fund Manager, the Trustee and/or the Registrar to act upon instruction by any one of the above named joint holders in respect of the purchase, redemption or switching of Units/Shares or any other matters relating to Units/Shares in the Trust/Fund.  Yes

Please tick the adjacent box. If the box is not ticked, all instructions will require the signatures of ALL joint holders

THIS form is signed by the parties to this transfer this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

**SIGNATURE OF WITNESS:** \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_  
(Transferor's Signature(s))

**SIGNATURE OF WITNESS:** \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_  
(Transferee's Signature(s))

Note: For any corporate entity, this form must be signed under the Common Seal of the Company or under the hand of duly authorized officer who should state his representative capacity accompanied by a list of authorized signatories.

SELLER'S BROKER	BUYER'S BROKER	SELLER'S BROKER	BUYER'S BROKER
1	4	7	10
2	5	8	11
3	6	9	12

## FORM OR CERTIFICATE REQUIRED WHERE EXEMPTION FROM AD VALOREM STAMP DUTY IS CLAIMED, TO BE ACCOMPANIED BY DOCUMENTARY EVIDENCE IN EVERY CASE

Instruments of transfer are liable to a fixed duty of HK\$5 when the transaction falls within one of the following categories:-

- (a) Transfer vesting the property in new trustees on the appointment of a new trustee of a pre-existing trust, or on the retirement of trustee
- (b) Transfer by way of security for a loan or re-transfer to the original transferor on repayment of a loan.
- (c) Transfer to beneficiary under a will of a specific legacy of stocks, etc. (Note - Transfers by executors in discharge or partial discharge of a pecuniary legacy are chargeable with ad valorem duty on the amount of the legacy so discharged unless the will confers on the executors power to discharge the pecuniary legacy without the consent of the legatee.)
- (d) Transfer of stock, etc. forming part of an intestate's estate to the person entitled to it, not being a transfer in satisfaction or part satisfaction..
  - (i) in England and Wales of the sum to which the surviving spouse has a statutory entitlement under an intestacy where the total value of the residuary estate exceeds that sum or of the sum due to the surviving spouse in respect of the value of a life interest which he or she has elected to have redeemed;
  - (ii) in Scotland of any of the monetary rights of the surviving spouse under the provisions of Section 8 (1)(a)(ii), Section 8 (1)(b) or Section 9 (1) of the Succession (Scotland) Act 1964.
  - (iii) in Hong Kong of the sum to which the surviving spouse has a statutory entitlement under an intestacy where the total value of the residuary estate exceeds that sum.
- (e) Transfer to a residuary legatee of Stock, etc. forming part of the residue divisible under a will.
- (f) Transfer to a beneficiary under a settlement, on distribution of the trust funds of stock etc., forming the share or part of the shares of those funds to which the beneficiary is entitled in accordance with the terms of the settlement. (NOTE - Categories (e) and (f) do not include a transfer to a beneficiary under a will or settlement who takes not only by reason of being entitled under the will or settlement by also
  - (i) following a purchase by him of some other interests in the trust property e.g. a life interest or the interest of some other beneficiary; in such as case ad valorem transfer on sale duty is payable; or
  - (ii) where there is an element of gift inter vivos in the transaction in consequence of which a beneficiary under a will or settlement takes a share greater in value than his share under the will or settlement; in such as case ad valorem voluntary disposition duty is payable).
- (g) Transfer on and in consideration of marriage of stocks, etc., to either party to the marriage or to trustees to be held on the terms of a duty stamped settlement made in consideration of the marriage (NOTE - A transfer made to the husband or wife after the date of the marriage is not within this category unless it is made pursuant to an ante-nuptial contract.)
- (h) Transfer by the liquidator of a company of stocks, etc., forming part of a assets of the company, to the persons who were shareholders, in satisfaction of their rights on a winding up.
- (i) Transfer, not on sale and not arising under any contract of sale and where no beneficial interest in the property passes: (i) to a person who is a mere nominee of, and is nominated only by, the transferor; (ii) from a mere nominee who has at all times held the property on behalf of the transferee; (iii) from one nominee to another nominees of the same beneficial owner where the first nominee has at all times held the property on behalf of that beneficial owner. (NOTE - This category does not include a transfer made in any of the following circumstances: (i) by a holder of stock, etc., following the grant of an option to purchase the stock, to the person entitled to the option or his nominee; (ii) to a nominees in contemplation of a contract for the sale of the stock, etc., then abrupt to be entered into; (iii) from the nominee of vendor, who has instructed the nominee orally or by some unstamped writing to hold stock, etc., in trust for a purchaser, to such purchaser.)

### DOCUMENTARY EVIDENCE ATTACHED

(1) "I" or "We" (1) hereby certify that the transaction in respect of which this transfer is made is one which falls within the category (2) above.

(2) Insert "(a)", "(b)" or appropriate category

(3) Here set out concisely the facts explaining the transaction in cases falling within (b) and (i) or in any case which does not clearly fall within any of the categories (a) to (i) Adjudications may be required (3) We hereby certify that we hold the unit shares for ( ) with ID No. ( ) and there is no change of beneficial ownership in this transfer.

Date 20 \*Signature(s) \_\_\_\_\_  
 \*Description \_\_\_\_\_  
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N.B. – A Transfer by way of a gift inter vivos is chargeable with ad valorem stamp duty and must be adjudicated

*\*NOTE – The above certificate should be signed in the case of (b) or (j) either by all the transferors and transferees, or a member of a Stock Exchange or a Solicitor acting for one or other of the parties, or an accredited representative of a Bank; where the bank or its official nominee is a party to the transfer, the certificate may be to the effect that "the transfer is excepted from Section 74 of the Finance (1904-10) Act. 1910". In other cases the certificate should be signed by a Solicitor or other person (e.g. a Bank acting as trustee or executor) having a full knowledge of the facts.*