

怎樣就小額遺產 申請確認通知書

(適用於在二零零六年二月十一日或之後去世的人士的小額遺產)

本單張由二零零七年
四月一日起適用

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引言

民政事務總署署長根據民政及青年事務局局長轉授的權力，在接獲有關人士的申請後，可就小額遺產發出確認通知書。確認通知書的目的，是證明有關人士在處理該通知書夾附的清單所列明的死者遺產時，可免受擅自處理遺產的條文約束。有關的規定載於《遺囑認證及遺產管理條例》(香港法例第10章)第60K條。

申請確認通知書

發出確認通知書的目的，是讓死者(在二零零六年二月十一日或之後去世的人士)的遺囑執行人或有權優先管理死者遺產的人士，管理死者的小額遺產。

- 要符合資格申請確認通知書¹，死者在去世當日在香港實益擁有的所有財產為總額不超過50,000元的款項；同時，死者沒有以信託人身份或祖／堂的經理或司理身份持有任何財產。
- 申請人必須是死者的遺囑執行人或有權優先管理死者遺產的人士。
- 申請人須填寫表格HAEU5、HAEU5-A和HAEU5-S。表格可向民政事務總署遺產受益人支援組索取(聯絡該組的方法，可參閱下文**查詢**一段)，或從以下網站下載：
https://www.had.gov.hk/tc/public_services/estates.htm。
- 申請人須在表格HAEU5-S列出死者在去世當日實益擁有的所有財產的清單。為方便銀行跟進，申請人須提供死者銀行戶口的詳細資料，包括銀行名稱、戶口號碼和現金總額。所有的銀行戶口必須只以死者本人姓名開立。
- 遺產受益人支援組在審核申請後，會要求申請人作出誓章，宣誓／確認誓章內容及夾附於誓章作為證物的清單資料均屬真確無誤。

¹ 如在死者去世當日，死者在香港實益擁有其他非款項的財產(例如證券、業務、房地產、汽車、保管箱、珠寶、強制性公積金、保險單)，或欠下債項(例如稅項、銀行貸款、透支、信用咭欠款)，確認通知書並不適用。

證明文件

申請確認通知書，必須提交下列證明文件(正本及影印本)：

- (a) 死者的身份證／護照；
- (b) 死者的死亡證；
- (c) 申請人的身份證／護照；
- (d) 死者的最後遺囑(如有)；
- (e) 可證明死者與申請人的關係的文件，例如結婚證書或出生證明書(如申請人並非死者的遺囑執行人)；
- (f) 較申請人有權優先管理死者遺產的人士妥為簽立的放棄承辦書(如適用)；
- (g) 較申請人有權優先管理死者遺產的人士的死亡證(如適用)；
- (h) 可證明(f)及／或(g)項所提述的人士與死者的關係的文件(如適用)；以及
- (i) 顯示死者去世當日結存及死者去世前三個月的所有銀行戶口的定期存款單／銀行結算單／銀行存摺。

申請獲批後，申請人會獲發確認通知書，而通知書會夾附款項清單的複本。

撤銷確認通知書

申請人其後如發現在誓章及／或清單提供的資料並不準確(例如清單漏報了一些財產、申報的現金款額不正確、死者曾以信託人身份或祖／堂的經理或司理身份持有任何財產)，必須通知民政事務總署署長；如確認通知書已經發出，申請人須退回通知書予以撤銷。

民政事務總署署長如發現申請文件所載的資料不準確，也可以書面通知申請人撤銷確認通知書。申請人應盡快退回確認通知書，否則即屬干犯刑事罪行，一經定罪，可處第1級罰款(罰款額現為2,000元)。

假如死者在去世當日在香港實益擁有的所有財產確實為總額不超過50,000元的款項，而死者也沒有以信託人身份或祖／堂的經理或司理身份持有任何財產，則申請人可重新申請確認通知書。

重要事項

確認通知書並不能代替遺產承辦書。在法院沒有發出遺產承辦書的情況下，銀行可酌情決定是否把確認通知書夾附的清單所列明的戶口存款，付予遺囑執行人或有權優先管理死者遺產的人士。

遺囑執行人或有權優先管理死者遺產的人士收到有關款項後，在法律上有責任適當管理有關款項。

查詢

關於就死者(在二零零六年二月十一日或之後去世的人士)的小額遺產申請確認通知書一事，如有任何查詢，可聯絡民政事務總署遺產受益人支援組：

- 地址：香港灣仔軒尼詩道130號修頓中心3樓
- 電話：2835 1535
- 傳真：2122 9497
- 電郵：ebsu@had.gov.hk
- 網址：https://www.had.gov.hk/tc/public_services/estates.htm

有關二零零六年二月十一日之前去世的人士的遺產管理事宜，
請與稅務局遺產稅署聯絡，電話號碼2594 3240。

How to apply for a Confirmation Notice in respect of the small estate of a person who died on or after 11 February 2006



Information applicable with
effect from 1 April 2007

How to apply for a Confirmation Notice in respect of the small estate of a person who died on or after 11 February 2006

Introduction

The Director of Home Affairs, under authority delegated by the Secretary for Home and Youth Affairs, may issue on application a confirmation notice in respect of a small estate. The confirmation notice certifies that the handling of the estate of a deceased person specified in the schedule attached to the notice will be exempted from the relevant intermeddling provisions. Section 60K of the Probate and Administration Ordinance, Chapter 10, Laws of Hong Kong, is relevant.

Application for confirmation notice

The confirmation notice will enable the executor or the person entitled in priority to administer the estate to administer a small estate of a person who died on or after 11 February 2006.

- To be eligible for issue of a confirmation notice¹, all the properties beneficially owned by the deceased person in Hong Kong as at the date of death should be wholly made up of money not exceeding \$50,000 in aggregate. The deceased person also did not hold any property as trustee or as the manager of a Tso or Tong.
- The applicant should be either the executor of the deceased person or the one entitled in priority to administer the estate.
- The application should be made on Forms HAEU5, HAEU5-A and HAEU5-S. Copies of the forms are available from the Estate Beneficiaries Support Unit of the Home Affairs Department. (Please refer to the section on **Enquiries** below for contact details.) Alternatively, the forms can be downloaded from the following website: https://www.had.gov.hk/en/public_services/estates.htm.
- Form HAEU5-S is for setting out the schedule of all the properties beneficially owned by the deceased person as at the date of death. To facilitate subsequent processing by bank(s), details of the bank account(s) including the name of bank(s), account number(s) and cash amount(s) should be provided. All accounts should be held in the sole name of the deceased person.
- After the application has been vetted, the applicant will be asked to swear/affirm in an affidavit as to the truthfulness and correctness of the affidavit and the schedule exhibited by the affidavit.

¹ If at the date of death, the deceased person beneficially owned other properties in Hong Kong not being money (such as securities, business, landed property, motor vehicles, safe deposit box, jewels, Mandatory Provident Funds, insurance policy), or debts (such as tax liabilities, bank loan, overdraft, credit card debt), this confirmation notice shall not be applicable.

Supporting documents

The following documents (originals and photocopies) are required to support an application for a confirmation notice -

- (a) the identity card/passport of the deceased person;
- (b) the death certificate of the deceased person;
- (c) the identity card/passport of the applicant;
- (d) the last will of the deceased person, if any;
- (e) any document(s) evidencing the relationship between the deceased person and the applicant, such as marriage or birth certificate, if the applicant is not the executor of the deceased person;
- (f) the letter(s) of renunciation duly executed by the person(s) entitled in higher priority to administer the estate, if applicable;
- (g) the death certificate(s) of the person(s) entitled in higher priority to administer the estate, if applicable;

- (h) any document(s) evidencing the relationship between person(s) named under (f) and/or (g) and the deceased person, if applicable; and
- (i) fixed deposit receipt(s)/bank statement(s)/bank passbook(s) in respect of all bank account(s) of the deceased person, showing the bank account balance as at the date of death of the deceased person and those for the last three months before death.

On approval of the application, a confirmation notice with a duplicate of the schedule attached to it will be issued to the applicant.

Cancellation of confirmation notice

If the applicant subsequently finds out that the information provided in the affidavit and/or the schedule is inaccurate (e.g. some properties have been left out from the schedule, the amount of cash declared was incorrect, the deceased person held property as trustee or as the manager of a Tso or Tong), the applicant should notify the Director of Home Affairs and, if a confirmation notice has been issued, return it for cancellation.

The Director of Home Affairs may also notify the applicant of the cancellation of the confirmation notice if any inaccuracy in the application papers has been detected. The applicant should return the confirmation notice as soon as possible; otherwise he/she commits an offence, and is liable on conviction to a fine at level 1 (currently \$2,000).

The applicant may apply for a new confirmation notice if all the properties beneficially owned by the deceased person in Hong Kong as at the date of death are indeed wholly made up of money not exceeding \$50,000 in aggregate and the deceased person did not hold any property as trustee or as the manager of a Tso or Tong.

Important notes

The confirmation notice is not a replacement for grant of representation. The bank may exercise its discretion in deciding whether to release the money in the bank account(s) stated in the schedule annexed to the confirmation notice to the executor or the person entitled in priority to administer the estate without a grant from the court.

The executor or the person entitled in priority to administer the estate, to whom money is paid, is legally obliged to administer the money properly.

Enquiries

If you have any questions related to the application for a confirmation notice in respect of the small estate of a person who died on or after 11 February 2006, you may approach the Estate Beneficiaries Support Unit of the Home Affairs Department -

- Address : 3/F, Southorn Centre, 130 Hennessy Road, Wan Chai, Hong Kong
- Telephone : 2835 1535
- Fax : 2122 9497
- E-mail : ebsu@had.gov.hk
- Website : https://www.had.gov.hk/en/public_services/estates.htm

For administering the estates of persons who died before 11 February 2006, please contact the Estate Duty Office of the Inland Revenue Department at 2594 3240.

Home Affairs Department
July 2022

Printed by the Government Logistics Department