

# SH03

## Return of purchase of own shares

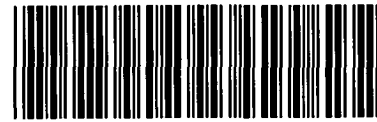


Companies House

☒ **What this form is for**  
You may use this form to give notice  
of a purchase by a limited company  
of its own shares.

☐ **What this form is NOT for**  
You cannot use this form to give  
notice of a purchase by a  
company of its own shares.

FRIDAY



\*ACHFON8G\*

A17

01/12/2023

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COMPANIES HOUSE

### 1 Company details

Company number

Company name in full

#### Filling in this form

Please complete in typescript or in  
bold black capitals.

All fields are mandatory unless  
specified or indicated by \*

### 2 Shares purchased for cancellation

Please complete the table below to show the shares purchased for cancellation.

Class of shares (E.g. Ordinary/Preference etc.)	Number of shares purchased	Nominal value of each share	Date that the shares were delivered to the company	Do these qualify as treasury shares?	Maximum price paid for shares (PLC only)	Minimum price paid for shares (PLC only)
Ordinary	2,182,800	\$0.50	21 / 11 / 23	<input type="checkbox"/> Yes	HKD 59.70	HKD 59.25
Ordinary	2,116,000	\$0.50	21 / 11 / 23	<input type="checkbox"/> Yes	HKD 59.30	HKD 58.85
Ordinary	3,274,000	\$0.50	22 / 11 / 23	<input type="checkbox"/> Yes	HKD 60.40	HKD 59.75
Ordinary	2,997,200	\$0.50	23 / 11 / 23	<input type="checkbox"/> Yes	HKD 60.55	HKD 60.25
Ordinary	2,796,000	\$0.50	24 / 11 / 23	<input type="checkbox"/> Yes	HKD 60.15	HKD 59.75
			/ /	<input type="checkbox"/> Yes		
			/ /	<input type="checkbox"/> Yes		

Please show the aggregate amount paid on shares purchased for cancellation.

Total aggregate amount

Please give the authentication code you've been given by HM Revenue  
& Customs (HMRC)

HMRC authentication  
code

# SH03

## Return of purchase of own shares

### 3 Shares purchased into treasury

Please complete the table below if you are purchasing shares to place into treasury.

Class of shares (E.g. Ordinary/Preference etc.)	Number of shares purchased	Nominal value of each share	Date that the shares were delivered to the company	Maximum price paid for shares (PLC only)	Minimum price paid for shares (PLC only)
			/ /		
			/ /		
			/ /		
			/ /		
			/ /		
			/ /		
			/ /		

Please show the aggregate amount paid by the company on shares purchased into treasury.

Total aggregate amount

### 4 Stamp Duty

**Stamp Duty of 0.5% is payable for purchases where the amount or value of the consideration is over £1,000.**

Please show the amount of Stamp Duty paid on shares purchased.

Stamp Duty ①

£ NIL (the share purchases in this Form SH03 are exempt from stamp duty on the basis that they occurred on a register of )

**If Stamp Duty is chargeable, you must pay and send this form by email to HMRC for stamping first.** HMRC will send you a letter confirming the appropriate amount of Stamp Duty has been paid.

**You should then submit the HMRC confirmation letter to Companies House with this form.**

#### How to pay

For details on how to pay Stamp Duty and notify HMRC, go to:

**[gov.uk/guidance/pay-stamp-duty#fast-pay](http://gov.uk/guidance/pay-stamp-duty#fast-pay)**

After you have paid your Stamp Duty you must email details to HMRC at [stampduty@mailbox@hmrc.gov.uk](mailto:stampduty@mailbox.hmrc.gov.uk)

Your email should include:

- the payment reference
- the payment amount
- the date of payment
- a digital copy of this form (like, a scanned PDF)

You may post your notification if you cannot send it digitally.

Go to: [www.gov.uk/guidance/pay-stamp-duty#fast-pay](http://www.gov.uk/guidance/pay-stamp-duty#fast-pay)

#### ① Stamp Duty

The calculated amount of Stamp Duty should be rounded up to the nearest multiple of £5.

#### Further information on Stamp Duty

If you need more information on Stamp Duty go to [gov.uk/topic/business-tax/stamp-duty-on-shares](http://gov.uk/topic/business-tax/stamp-duty-on-shares) or contact HMRC on 0300 200 3510

SH03

## Return of purchase of own shares

No Stamp Duty payable

If Stamp Duty is **not payable** on shares purchased, please confirm the statement below by ticking the appropriate box:

- ☐ I/We certify that the transaction effected by this instrument does not form part of a larger transaction or series of transactions in respect of which the amount or value of the consideration exceeds £1,000.
- ☐ I/We certify that the transfer effected by this instrument is a repurchase of own shares by a Qualifying Asset Holding Company and all the conditions for exemption are met.

If you have no Stamp Duty payable, please return this form directly to Companies House.

**Further information on Stamp Duty**If you need more information on Stamp Duty go to [gov.uk/topic/business-tax/stamp-duty-on-shares](http://gov.uk/topic/business-tax/stamp-duty-on-shares) or contact HMRC on 0300 200 3510

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**Signature**

I am signing this form on behalf of the company.

Signature

Signature

☒ For HSBC Holdings plc

Viola Cheung (signed in HK)

Date

d	2	d	7	m	1	m	1	y	2	y	0	y	2	y	3
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

This form may be signed by:

Director<sup>1</sup>, Secretary, Person authorised<sup>2</sup>, Administrator, Receiver, Receiver manager, CIC manager.**<sup>2</sup> UK Societas**

If the form is being filed on behalf of a UK Societas (UKS) please delete 'director' and insert details of which organ of the UKS the person signing has membership.

**<sup>3</sup> Person authorised**

Under either section 270 or 274 of the Companies Act 2006.

# SH03

## Return of purchase of own shares



### Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name

Lee T Davis

Company name

HSBC Holdings plc

Address

Level 41,

8, Canada Square,

Canary Wharf,

Post town

London

County/Region

Postcode

E

1

4

5

H

Q

Country

DX

Telephone

779 319 5153



### Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have completed Section 2 and/or Section 3 as appropriate.
- ☐ In Section 4, you have either had the form stamped by HMRC or ticked the certification section to indicate that no duty is payable.
- ☐ If Stamp Duty is chargeable, you have attached a copy of the stamping HMRC confirmation letter with this form.
- ☐ You have signed the form.



### Important information

Please note that all information on this form will appear on the public record.



### Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the appropriate address below:

**For companies registered in England and Wales:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

**For companies registered in Scotland:**

The Registrar of Companies, Companies House,  
Fourth floor, Edinburgh Quay 2,  
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.  
DX ED235 Edinburgh 1.

**For companies registered in Northern Ireland:**

The Registrar of Companies, Companies House,  
First Floor, Waterfront Plaza, 8 Laganbank Road,  
Belfast, Northern Ireland, BT1 3BS.  
DX 481 N.R. Belfast 1.

### Stamp Duty

If Stamp Duty is to be paid, please first send this form to: HMRC Stamp Office. See Section 4 for more details.



### Further information

For further information, please see the guidance notes on the website at [gov.uk/companieshouse](http://gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [gov.uk/companieshouse](http://gov.uk/companieshouse)

## LEE T DAVIS

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**From:** Customer Care Team <customercare@companieshouse.gov.uk>  
**Sent:** 16 August 2022 06:54  
**To:** Bayo Olaoluwa ADEYEYE  
**Cc:** LEE T DAVIS; Ellroy Victor FURTADO  
**Subject:** EXTERNAL: RE: HSBC Holdings plc (Company No. 0617987) - SH03

Hello  
Thanks for waiting on this one.  
Policy team have now reverted back and have said....

*HMRC has confirmed that shares repurchased on an Overseas Branch Register are exempt from stamp duty in the UK providing that the instrument (in this case the SH03 form) is executed outside the UK.*

*As it is an offence for the registrar to register an unstamped instrument which should have been stamped, before registering, we will need written confirmation from the company that it met the exemption – ie the instrument was executed outside the UK. This would apply in all cases where they are claiming exemption under s133*

So in summary, we must have a written accompaniment with the submission in order for us to accept it.  
I hope this helps.  
Regards  
Sally

***Please note, all future customer queries should be sent to customercare@companieshouse.gov.uk where my team and I will respond to you. Any emails sent to my email address may not be responded to.***

Sally Phelps  
Customer Care Manager | Companies House  
General Customer Care Tel: **PLEASE NOTE NEW TELEPHONE NUMBER 029 2150 7480**  
E-mail: [sphelps@companieshouse.gov.uk](mailto:sphelps@companieshouse.gov.uk)  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)  
Follow us on Twitter: @CompaniesHouse



# Companies House

### Customer Satisfaction survey

We would be grateful if you could take a few minutes to complete our survey to help us measure the level of service we provide via the following: <https://www.smartsurvey.co.uk/s/csat-ccfc/>

**Say thank you to someone at Companies House - GOV.UK ([www.gov.uk](http://www.gov.uk))**

**From:** Bayo Olaoluwa ADEYEYE <bayo.olaoluwa.adeyeye@hsbc.com>  
**Sent:** 11 August 2022 14:17  
**To:** Customer Care Team <customercare@companieshouse.gov.uk>  
**Cc:** LEE T DAVIS <lee.t.davis@hsbc.com>; Ellroy Victor FURTADO <ellroy.victor.furtado@hsbc.co.in>  
**Subject:** HSBC Holdings plc (Company No. 0617987) - SH03

**\*\*\* This email came from an external source. Please be cautious. \*\*\***

Good afternoon Sally

Further to our telephone conversation earlier, please find attached the two letters received from Companies House informing us (HSBC Holdings plc) that our Form SH03s could not be accepted.

As mentioned, advice was received from Paula in Companies House Customer Care to our legal advisers, Clifford Chance LLP, via email on 15 December 2021, in which it was confirmed that Companies House will accept a Form SH03 without a HMRC authentication code if it is confirmed in the cover letter that the purchases in the Form SH03 are exempt from stamping on the basis that they occurred on a register of members located outside of the UK. Subsequently, we have had multiple SH03s accepted by Companies House on this basis since our buyback programme commenced in May 2022 (up until the two attached letters were issued by Companies House).

As these share purchases remain exempt from UK stamp duty, on the basis that they occurred on a register of members located outside of the UK, please can you advise what has led to this change in position?

Additionally, the attached letters refers to discussions between the Companies House Policy team and HMRC regarding this matter, are you able to confirm what the outcome of these discussions were?

Please let me know if you require any additional information.

I look forward to hearing from you.

Kind regards  
Bayo

**Bayo Adeyeye**

Assistant Group Company Secretary | Corporate Governance & Secretariat  
HSBC HOLDINGS PLC HGHQ  
8 Canada Square, Canary Wharf, London E14 5HQ, United Kingdom

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Phone +44 203 359 2160  
Email [Bayo.olaoluwa.adeyeye@hsbc.com](mailto:Bayo.olaoluwa.adeyeye@hsbc.com)

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RESTRICTED

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