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本署檔號 Our Ref: LACO/GRC/2/1 Pt. IV
來函檔號 Your Ref:

20 January 2005

Secretary General
The Law Society of Hong Kong
3/F, Wing On House
71 Des Voeux Road
Central
Hong Kong

Dear Sir,

**Conveyancing – Sale and Purchase of Property
Payment of Arrears of Government Rent**

I regret that I have to raise with your Members yet again the subject of checking that Government Rent is paid up to date or suitably apportioned as between the vendor and purchaser on completion of the sale and purchase of real property in Hong Kong.

This Department is responsible for the collection of unpaid arrears of Government Rent (apart from those demanded under the Government Rent (Assessment & Collection) Ordinance, Cap. 515 by the Commissioner of Rating and Valuation). From time to time, there can be more than 20 000 outstanding accounts not paid up to date involving up to some \$30 million of outstanding rent due to Government both for a current period and in respect of arrears from previous years.

It is a very common occurrence for us to receive replies to our demands for payment of arrears stating that the current owners have only bought the property in recent years and therefore feel that they should not be liable for the arrears of Government Rent accrued prior to their purchase of the property. As your Members will be well aware, payment of Government Rent is one of the

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implied covenants for title in an assignment for valuable consideration set out in Part II of the First Schedule to the Conveyancing and Property Ordinance, Cap. 219.

We regularly receive complaints and referrals to the Ombudsman concerning Government's demand for arrears prior to the owner's purchase and have to explain in every case that Government is legally entitled to claim the arrears and that failure to pay them amounts to a defect in title of the property, because it makes the property liable to lease enforcement action by way of re-entry of the property or vesting of the relevant undivided shares under the Government Rights (Re-entry and Vesting Remedies) Ordinance, Cap. 126.

In spite of efforts by Department staff (even by personal visits to owners' premises) in 2003, 9 properties were re-entered or vested and 2 properties in 2004 for this reason. The re-entry or vesting will be cancelled upon payment in full of all arrears of rent, in addition to a penalty to be assessed in each case. For the two years 2003 and 2004 24 earlier cases of re-entry or vesting were cancelled on these terms.

In accordance with the Ombudsman's recommendations, the Lands Department has recently taken action to highlight for the public the need to pay Government rent up to date. We have placed a hyperlink to further details concerning Government Rent on the Lands Department homepage at www.info.gov.hk/landsd/gov_rent/cgov_rent.htm. Similar links have been placed on the homepages of the Land Registry and Rating & Valuation Department.

In addition, flyers have been prepared which are currently going out with the present round of domestic water bills from the Water Supplies Department to alert home owners to the risks of non-payment of rent (a copy is enclosed for your reference). We have also prepared information inserts to go out with departmental correspondence relating to collection of arrears of rent (copy enclosed), as well as writing on the subject to your Society and also to the Estate Agents Authority to remind Members to take into account this important aspect of property sale and purchase to protect their clients' interests. I also propose to write to The Editor, Hong Kong Lawyer to spread the message.

Your Members or current owners may call our customer hotline at 2231 3033 and quote the Government Rent reference no. to our staff. Intending purchasers of a property should check that their solicitor makes a written enquiry of the Government Rent account, for which a fee of \$86 is charged for a written reply for each property. For properties with small Government Rents of \$100

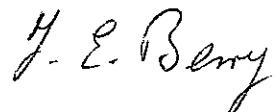
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or less per annum, your Members and purchasers should also note that demand notes for these are only issued by Government once every five years to save administrative costs. For other rents exceeding \$100 per annum, demand notes are issued every six months in May and November and if a vendor of property has not received a Government Rent demand note at that time, the owner or his solicitor should again call 2231 3033 to obtain a duplicate copy of the demand note.

Your Members will be aware that I have had occasion to write to you on this subject in previous years and they should check the information in your Law Society Circulars Nos. 74/90, 295/93 and 231/95 (PA) for further details.

I would be grateful if you would, yet again, bring this matter to the early attention of your Members.

Yours faithfully,



(T E Berry)
Deputy Director/Legal
for Director of Lands



地政總署
Lands Department

地政總署—地稅事宜

Information about Government rent from the Lands Department



1 物業的業權人 Property Owner

如果你是物業的業權人，你應該確保物業每期的地稅都全部清繳。

If you are a property owner, you should ensure that the Government rent of the property is kept paid up to date.

2 購置物業 Buying a Property

如果你正在購置物業，你應該在完成交易前確保有關物業的地稅已全部清繳。

If you are buying a property, you should ensure that the Government rent of the property is fully settled before you complete the purchase of the property.

3 欠繳地稅 Government Rent Remains Unpaid

如欠繳地稅，政府可根據《政府土地權（重收及轉歸補救）條例》

(第126章)的規定，重收有關物業或將該物業轉歸財政司司長法團所有。

If Government rent remains unpaid, Government may re-enter or vest the property in the Financial Secretary Incorporated under the Government Rights (Re-entry and Vesting Remedies) Ordinance, Cap. 126.

你會失去物業的業權，並在收回物業業權時付出額外費用。

You will lose your ownership of the property and may incur extra costs to get it back.

4 查詢 For Enquiries

查詢辦法：

- 如繳納地稅通知書是由地政總署發出的，請致電地政總署熱線電話 2231 3033，或瀏覽地政總署網頁網址 www.info.gov.hk/landsd。
- 如繳納地租通知書是由差餉物業估價署發出的，請致電差餉物業估價署熱線電話 2152 2152，或瀏覽差餉物業估價署網頁網址 www.info.gov.hk/rvd。

For enquiries, please call:

- Tel. 2231 3033 on Government rent demands issued by the Lands Department or visit Lands Department's website at www.info.gov.hk/landsd.
- Tel. 2152 2152 on Government rent demands issued by the Rating and Valuation Department or visit Rating and Valuation Department's website at www.info.gov.hk/rvd.

食水系統優質維修認可計劃

Fresh Water Plumbing Quality
Maintenance Recognition Scheme

優質食水
QUALITY WATER

詳情請致電 2824 5000

或瀏覽水務署網址 www.info.gov.hk/wsd 或surf to WSD website www.info.gov.hk/wsd

For details, please call 2824 5000



入境事務處
Immigration Department

聘用非法員工即屬違法 Employing illegal workers is an offence



僱主須查閱並非持有香港永久性居民身份證的求職者的有效旅行證件

Employers must inspect valid travel documents of job seekers not holding Hong Kong permanent identity cards

未經入境事務處處長批准，僱主不可聘用以「訪客」、「學生」、「僱傭工作」條件留港的人士或所持旅行證件載有

「持證人不得從事僱傭工作」的逗留條件的人士

Don't employ those permitted to remain on VISITOR, STUDENT, EMPLOYMENT conditions or those whose travel documents are endorsed with a condition of stay that "Employment is not permitted" without prior permission from the Director of Immigration

最高可被判罰款\$350,000 及監禁3年

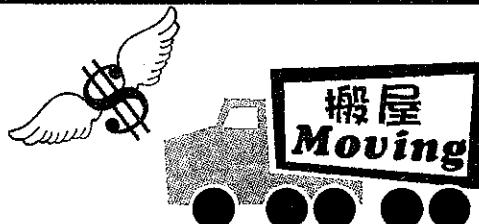
Maximum penalty: \$350,000 and 3 years' imprisonment

查詢 ENQUIRIES :

Tel 電話: 2824 1551

Fax 傳真: 2824 1166

E-mail 電子郵件: anti_crime@immd.gov.hk



為保障你自己，請緊記於搬遷前申請
結束你的水務帳戶及退回水費按金。
Before moving, please remember to apply
for closure of your account and refund of
water deposit to protect your own interest.



繳納地稅事宜

Payment of Government rent



業權人須繳交地稅

Property Owner to settle Government rent

根據土地契約，作為業權人，你有責任繳付地稅。你應該確保物業每期的地稅都全部清繳，包括前業權人所欠下的地稅。

As a property owner, you are obliged under the land lease to pay the Government rent. You should ensure that the Government rent is kept paid up to date including any Government rent which was due before you acquired ownership of the property.

欠繳地稅的後果

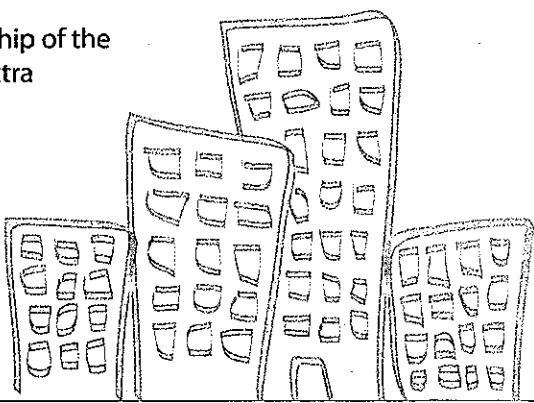
Consequence of Government rent remaining unpaid

如欠繳地稅，政府可根據《政府土地權(重收及轉歸補救)條例》(第126章)的規定，收回有關物業。

你會失去物業的業權，並須付出額外費用，方可收回業權。

If Government rent remains unpaid, Government may take back the property under the Government Rights (Re-entry and Vesting Remedies) Ordinance, Cap. 126.

You will lose your ownership of the property and will incur extra costs to get it back.





購置物業前 Before buying a property

你或你的律師，可透過本署熱線電話，查詢有關物業的地稅是否已全部清繳。

You and your solicitor should always check, through our Hotline, that the Government rent is fully paid before you complete the purchase.



熱線電話 / Hotline Tel. : 22313033

網頁網址 / Website : www.info.gov.hk/landsd

