Advice to Property Owners on Rates and/or Government Rent Liability

Solicitors offer professional service to parties involved in property conveyance. The Rating and Valuation Department (RVD) provides some tips for your members, when assisting the vendor and purchaser in completing a property transaction and advising the client on the liability of rates and/or Government rent, to take important steps in checking and clearing the property's **overall outstanding balance** of rates and/or Government rent and to avoid the undesirable consequences of not paying rates and/or Government rent on time. Your assistance would help greatly in raising property owners' awareness of their responsibility of making timely payment of rates and/or Government rent and protecting the purchasers' interest.

Who is responsible for paying rates and/or Government rent?

Under the Rating Ordinance (Cap 116), both the owner and the occupier of a property are liable for rates. Pursuant to the Government Rent (Assessment and Collection) Ordinance (Cap 515), the Government may demand Government rent from the owner or the ratepayer of the property.

Who can register as the payer of Rates and/or Government rent for a property?

Normally, the owner or occupier of a property or the authorised agent of either party who pays rates and/or Government rent can register as payer.

Can the Demand for Rates and/or Government Rent be used as proof of property ownership/address?

The purpose of the Demand for Rates and/or Government Rent issued by RVD is to notify the payer of rates and/or Government rent of the amount payable for timely payment. As the registered payer can be the owner, tenant or the agent of either party, the Demand for Rates and /or Government Rent **cannot be used as a proof of identity (such as proof of identity as the owner of a property) or address of the payer.** Any individual who intends to use the Demand for Rates and/or Government Rent for other purposes should assess the potential risks and liabilities involved in the light of his own circumstances.

What is "eRVD Bill Service"?

The eRVD Bill service covers the quarterly demands issued around early January, April, July and October every year and also the surcharge demands. Payers may register at RVD website : www.rvd.gov.hk. Registered users can easily retrieve the electronic demand and arrange payment. Notification message will be sent to the registered user's MyGovHK account when an electronic demand is available.

Points to note when buying a property

1. A property may have different Account Numbers for the respective rates and/or Government rent accounts at various periods of time.

2. A demand note can only show the rates and/or Government rent outstanding balance for a specified account under a property.

3. A property's **overall** rates and/or Government rent outstanding balance can only be checked via the "Enquiry on Rates and/or Government Rent Account" service on the Property Information Online (www.rvdpi.gov.hk) or by using Form RVD 1009 which can be downloaded from RVD's website or obtained by calling RVD's hotline.

4. Ensure that the rates and/or Government rent are fully paid before completion of the purchase.

5. After completion of purchase, inform RVD of the change in the registered payer's name and/or correspondence address as soon as possible.

6. Demand for Rates and/or Government Rent issued by RVD does not serve as a proof of identity of the owner/payer.

Consequences of not paying rates and/or Government rent

A 5% surcharge will be imposed immediately for late payment. If the outstanding amount is not settled after six months, a further 10% surcharge will be imposed. The Government may take legal action to recover the outstanding amount. If the Government rent, including that accrued before change of ownership, is not paid, the Government is entitled to take back the property under the Government Rights (Re-entry and Vesting Remedies) Ordinance (Cap 126). The owner will have to incur extra costs to get the property back.

This information is contributed by the Rating and Valuation Department.

Enquiry Hotline : 2152 0111 (handled by "1823")

Website : www.rvd.gov.hk

Address : 15/F Cheung Sha Wan Government Offices, 303 Cheung Sha Wan Road, Kowloon.

關於業主繳納差餉及／或地租須注意的事項

律師為物業轉易的相關各方提供專業服務。差餉物業估價署(下稱「估價署」)請會員注意,協助買賣雙方交易和說明繳付差餉及／或地租的責任時,務須查閱及繳清有關物業的**全部**差餉及／或地租結欠,避免因未能如期繳納差餉及／或地租而招致不良後果。此舉有助大大提高業主如期繳交差餉及／或地租的責任感,並保障買方的利益。

誰人有責任繳納差餉及／或地租?

根據《差餉條例》(第 116 章),物業的業主和佔用人均有責任繳納差餉。依據《地租(評估及徵收)條例》(第 515 章),政府可要求物業的業主或差餉繳納人繳交地租。

誰人可以登記成為物業的差餉及／或地租繳納人,需要什麼資格?

一般而言,物業的業主、使用人或其中一方的認可代理人負責繳付有關差餉及／或地租,便可成為登記繳納人。

可否使用「徵收差餉及／或地租通知書」作為物業擁有權／地址證明?

本署發出的「徵收差餉及／或地租通知書」,目的是通知差餉及／或地租繳納人須要繳交的款項,以便依時繳費。由於登記繳納人可以是業主、租客或其中一方的代理人,「徵收差餉及／或地租通知書」**不可用作證明繳納人的身分(例如是否物業擁有人等)或住址**。至於個別人士欲使用「徵收差餉及／或地租通知書」作其他用途,使用者須自行按其情況去評估可能涉及的風險及責任。

甚麼是「電子差餉地租單服務」？

電子差餉地租單服務適用於每年 1 月初、4 月初、7 月初及 10 月初前後發出的季度徵收差餉及／或地租通知書，亦適用於連附加費徵收通知書。繳納人可到估價署網站：www.rvd.gov.hk 登記使用該服務。已登記用戶可輕鬆查閱電子差餉地租單並安排付款。當電子差餉地租單發出後，系統會向「我的政府一站通」帳戶發送訊息通知用戶。

購置物業時須注意的事項

1. 物業在不同時段可能有不同的差餉及／或地租帳目編號。

2. 徵收差餉及／或地租通知書上只能顯示物業某一個指定帳目的結欠。

3. 查閱物業的**全部**差餉及／或地租結欠，只可經由物業資訊網 (www.rvdpi.gov.hk)的「查詢差餉及／或地租帳目資料」服務，或填妥<u>表格 RVD 1009</u>。上述表格可在估價署網站下載，或從該署熱線取得。

4. 確保物業成交前繳清所有差餉及／或地租。

5. 物業成交後盡快通知估價署，以便更新登記繳納人的姓名及／或通訊地址。

6. 估價署發出的徵收差餉及／或地租通知書並非用作任何業主/繳納人的身分證明。

欠繳差餉及／或地租的後果

過期繳交差餉及／或地租，繳納人會即時被加徵 5%附加費。如過期逾六個月，繳納人會再被加徵 10% 附加費，政府並可採取法律行動追收欠款。如物業有欠繳地租(包括業權轉易前所累欠的)，政府有權根據《政府土地權(重收及轉歸補救)條例》(第 126 章)收回有關物業。業主須付出額外費用，才能取回該物業。

本資料由差餉物業估價署提供。

查詢熱線：2152 0111 (由「1823」接聽)

網站：<u>www.rvd.gov.hk</u>

地址：九龍長沙灣道 303 號長沙灣政府合署 15 樓

誰有責任繳納差餉與地租？

業主與物業使用人都有責任繳納差餉。根據《地租（評估及徵收）條例》（第515章）的規定，政府可向物業的業主或差餉繳納人徵收地租。業主、物業使用人或其中一方的認可代理人，皆可登記成為差餉及／或地租繳納人。

購置物業時須注意的事項

1. 請使用「物業資訊網」（www.rvdpi.gov.hk）的「查詢差餉及／或地租帳目資料」服務，或填妥表格RVD1009，以查閱物業的差餉及地租結餘。如欲索取表格RVD1009，請致電本署熱線或在本署網站下載。

2. 請確保物業的所有差餉及地租已在成交前繳清。

3. 請在成交後盡快通知本署，更新繳納人的姓名及／或通訊地址。

4. 差餉物業估價署只會與物業的業主（或其認可代理人）或登記繳納人商談有關差餉及／或地租帳目的事宜。

5. 《徵收差餉及／或地租通知書》並非用作證明繳納人的身分（例如：業主）或物業的使用情況。

欠繳差餉與地租的後果

過期付款須多交5%附加費；如過期超過6個月，須再加繳10%附加費。政府並可採取法律行動追收欠款。

如欠繳地租（包括在你未成為業主前所欠的款項），政府有權根據《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。你須付出額外費用，才能取回失去的業權。

Who is responsible for paying rates and Government rent?

Both the owner and the occupier of a property are liable for rates. Pursuant to the Government Rent (Assessment and Collection) Ordinance (Cap. 515), the Government may demand Government rent from the owner or the ratepayer of the property. The owner or the occupier or the authorised agent of either party is eligible to register as the payer of rates and/or Government rent.

Points to note when buying a property

1. Check the property's overall rates and Government rent balances via the "Enquiry on Rates and/or Government Rent Account" service on the Property Information Online (www.rvdpi.gov.hk) or by completing Form RVD1009 which can be obtained by calling the Rating and Valuation Department (RVD) hotline or downloading from the RVD website.

2. Ensure that all rates and Government rent have been fully paid before completion of the transaction.

3. After the completion, inform RVD of the changes in the registered payer's name and/or correspondence address as soon as possible.

4. RVD will only deal with the owner (or his/her authorised agent) or the registered payer for matters relating to rates and/or Government rent accounts.

5. The Demand for Rates and/or Government Rent does not serve as any proof of the payer's identity (e.g. the property owner) or occupation of a property.

Consequences of not paying rates and Government rent

A 5% surcharge will be imposed immediately for late payment. If the outstanding amount is not settled after 6 months, a further 10% surcharge will be imposed and the Government may take legal action to recover the outstanding amount.

If the Government rent, including that accrued before change of ownership, is not paid, the Government is entitled to take back the property under the Government Rights (Re-entry and Vesting Remedies) Ordinance (Cap. 126). You will incur extra costs to get the property back.