

## 關於業主繳納差餉地租須注意的事項

地產代理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」)請持牌地產代理注意，協助買賣雙方交易和說明繳付差餉/地租的責任時，務須查閱物業的全部差餉/地租帳目，確定繳清所有差餉/地租，以免因未能如期繳納而招致不良後果。此舉有助大大提高業主如期繳交差餉地租的責任感，並保障買方的利益。

### 誰人有責任繳納差餉地租？

根據《差餉條例》(第116章)，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。

### 購置物業時須注意的事項

1. 查閱物業的全部差餉地租結餘，方法是使用物業資訊網([www.rvdpi.gov.hk](http://www.rvdpi.gov.hk))的「查詢差餉及/或地租帳目資料」服務，或填妥表格RVD 1009。市民可透過估價署熱線取得表格，或從該署網站下載。
2. 確保物業成交前繳清所有差餉地租。
3. 物業成交後盡快通知估價署，以便更新登記繳納人的姓名和/或通訊地址。

### 欠繳差餉地租的後果

最後繳款日期過後，繳納人即時被加徵5%附加費。如過期逾六個月，繳納人再被加徵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。

本文由差餉物業估價署供稿。

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## Advice to Property Owners on Rates and Government Rent Liability

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

### Who is responsible for paying rates and Government rent?

Under the Rating Ordinance (Cap 116), both the owner and the occupier 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.

### 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](http://www.rvdpi.gov.hk)) or use Form RVD 1009 which can be obtained by calling RVD's hotline or downloaded from RVD's website.
2. Ensure that the rates and Government rent are fully paid before completion of the purchase.
3. After completion of purchase, inform the RVD of the change in the registered payer's name and/or correspondence address as soon as possible.

### 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 six 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). The owner will incur extra costs to get the property back.

*This article is contributed by the Rating and Valuation Department.*

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