



地政總署

市區物業地稅資料

前言

根據政府的土地契約（下稱「地契」），所有物業業權人均有責任繳交地稅。地政總署負責就根據一九八五年五月二十七日前批出而仍在原有批租期內的地契（不論是否可續期）或已根據《政府租契條例》（第40章）續期的地契持有的市區物業，徵收地稅。

地稅及地價電子服務平台 (e-GRP)

市區物業的地稅繳納人，如地稅由地政總署徵收，現可使用「地稅及地價電子服務平台」(<https://egrp.landsd.gov.hk>)，享受更方便的電子地稅服務。

完成簡易登記成為平台用戶後，便可在網上管理和處理一個或多個地稅帳目的地稅事宜，例如：收取電子地稅通知書、查詢帳目結欠及繳款記錄、遞交網上申請和查詢申請狀況。如有新的地稅通知書發出，用戶亦會收到提示電郵，避免逾期繳費。



徵收地稅的時間和次數：

- 倘每年地稅為\$100以上，繳納地稅通知書（下稱「地稅通知書」）於每6個月（通常於每年的五月和十一月）發予地稅繳納人；以及
- 倘每年地稅為\$100或以下，地稅通知書則會每5年（通常於每5年的五月）發出。

常見問題

1. 為什麼我要繳付地稅？

任何地契均有契諾規定，承租人必須繳納地稅，以佔用和使用土地。不繳納地稅屬違反地契的規定，政府作為土地的地主，可因此重收物業。為避免物業被重收，買家應查核擬購入物業的地稅是否已全部清繳，或在完成交易時安排由買賣雙方妥為分攤。如物業的業權有變更，業權人應盡早通知地政總署地稅及地價小組。

2. 我以前從未收過地稅通知書。為什麼現在收到通知書要交地稅？

可能的原因如下：

- (i) 以前地政總署只會就整幢大廈發出一張地稅通知書。但隨着地契條款續期後，有關的地稅會根據《政府租契條例》（第40章）重估，或根據《地稅及地價（分攤）條例》（第125章）分攤，地稅通知書因而會發給大廈內個別的物業。
- (ii) 在市區的物業，倘每年地稅為\$100或以下，地稅通知書只會每5年發出一次。

3. 地稅數額是怎樣計算的？

地政總署按以下方法計算地稅金額：

- (i) 就仍在原有批租期內的地契而言，應繳稅為地契上注明的金額。
- (ii) 至於根據《政府租契條例》（第40章）續期的地契，在續期後應繳地稅的金額相等於續期當日物業應課差餉租

值的3%。該金額會維持不變，直到物業重建為止。如物業重建，地稅須按重建後建築物應課差餉租值3%評估。上述計算方法符合《政府租契條例》（第40章）的條文。

4. 如果我的物業空置，是否仍要交地稅？

是。所有業權人均須繳交地稅以履行地契訂立的條款。無論物業是否有人使用，業權人均須繳納地稅。

5. 如何繳交地稅？

下列任何繳款方式均可：

- 繳費靈；（每張帳單一天內最多只能繳交三次。）
- 轉數快；
- 互聯網；
- 電子支票或電子本票；
- 銀行自動櫃員機；
- 自動轉帳；
- 郵寄（只限支票）；
- 親臨任何郵政局；或
- 親臨指定便利店（現金或「易辦事」）。

繳費詳情已列印在地稅通知書內。

6. 拖欠稅對我的物業有什麼影響？

如拖欠地稅（包括現時業主在購入該物業前已積欠的地稅），即違反地契條款的契諾規定，可能引致該物業業權出現問題，影響出售，政府亦可能因此收回物業。

7. 買入物業前，如何查核該物業是否未清繳地稅？

買家應確保其交易代表律師已核實擬購入物業的地稅已全部清繳，或在完成交易時安排由買賣雙方妥為分攤。

如欲查詢由地政總署徵收的市區物業未清繳地稅金額，可親臨或以郵寄方式致函地政總署地稅及地價小組（詳情請參閱本單張「查詢」一項）。如需書面回覆，則須繳付查詢費。

8. 如在買入物業後，發現前業主欠交地稅，我是否須負責繳付？

是。業主應確保物業每期的地稅（包括前業主未清繳的地稅）都已全部清繳。

9. 業權或通訊地址有變，如何通知地政總署？

如物業的業權及／或業主的通訊地址有變更，業主可在地稅及地價電子服務平台上，提交「更改繳納人資料」的申請，也可經書面方式或填妥地稅通知書背頁的「更改姓名及地址通知書」，傳真至或寄回地政總署地稅及地價小組。業主亦可瀏覽<https://www.gov.hk/tc/residents/housing/moving/coa.htm>，透過「地址更改」服務，通知地政總署更改地址事宜。

查詢

如對地政總署徵收的市區物業地稅事宜有疑問，可與地政總署地稅及地價小組聯絡。

地址：香港北角渣華道333號
北角政府合署1樓

電話：2231 3033

圖文傳真：2117 1099

電郵：landsd@landsd.gov.hk

地政總署地稅及地價小組的辦公時間為星期一至星期五，上午8時45分至下午12時30分及下午1時30分至下午5時30分（公眾假期除外）。

除地政總署外，差餉物業估價署亦負責向(i)地契訂明須繳交租出土地不時應課差餉租值3%每年租金的物業，以及(ii)地契根據《新界土地契約（續期）條例》（第150章）第6條續期的新界物業，徵收地租。差餉物業估價署根據《地租（評估及徵收）條例》（第515章）評估和徵收地租。有關資料可參閱差餉物業估價署的網站<https://www.rvd.gov.hk/>。如有查詢，請聯絡差餉物業估價署。

地址：九龍長沙灣道303號

長沙灣政府合署15樓

電話：2152 2152



Lands Department

Information on Government Rent for Properties in Urban Area

Introduction

All property owners are required to pay Government rent under their land leases from the Government. The Lands Department is responsible for the collection of Government rent payable for properties in urban area held under leases (whether renewable or non-renewable) that were granted before 27 May 1985 and are still running on the original term or have been renewed under the Government Leases Ordinance (Cap. 40).

e-Government Rent and Premium Portal (e-GRP)

Government rent payers of urban properties for which Government rent is collected by the Lands Department can now use the "e-Government Rent and Premium Portal" (<https://egrp.landsd.gov.hk>) to enjoy more convenient electronic Government rent services.

By simply registering as a platform user, users can manage and handle Government rent matters related to one or more Government rent accounts online, such as receiving electronic demand notes, enquiring about account balance and payment history, submitting online applications, and checking application status. Users will also receive reminder emails when new demand notes are issued to avoid late payments.



Time and frequency of collection of Government rent

Demand Notes for Government rent are issued to the rent payers:

- every six months (usually in May and November) for rent exceeding \$100 per annum; and
- every five years (usually in May) for rent of \$100 or less per annum.

Frequently Asked Questions

1. Why do I have to pay Government rent?

Every land lease contains a covenant stipulating that the lessee is required to pay Government rent for the continued occupation and use of the land. Failure to pay the Government rent is a breach of the lease and puts the land at risk of being re-entered by the Government as the landlord. To avoid the risk of your land being re-entered, purchasers should check that such rent has been paid up to date or apportioned between the vendor and purchaser on completion of the purchase. Notification on change of ownership should also be made to the Government Rent and Premium Unit of the Lands Department.

2. I have never received any Demand Note for Government rent before. Why do I receive one now?

It is probably due to the following reasons:

- Previously, only one demand note was issued for the whole building. Following the renewal of the lease term where the Government rent is reassessed under the Government Leases Ordinance (Cap. 40) or apportionment of the Government rent under the Government Rent and Premium (Apportionment) Ordinance (Cap. 125), separate demand notes are now sent to individual properties in the building.
- In urban area, for Government rent of \$100 or less per annum, a demand note for Government rent is only issued every 5 years.

3. How is the amount of Government rent determined?

The Government rent collected by the Lands Department is calculated as follows:

- For land leases running on the original term, the Government rent payable is the amount stated in the land leases.
- For land leases renewed under the Government Leases Ordinance (Cap. 40), the rent payable for the renewed term is an amount equal to 3% of the rateable value of the property as at the date of renewal. This amount remains the same until the property is redeveloped in which case the rent

shall be assessed at 3% of the rateable value of the redeveloped building. These determinations are in accordance with the provisions of the Government Leases Ordinance (Cap. 40).

4. If my property is vacant, do I still have to pay Government rent?

Yes. All property owners are obliged to pay Government rent under land leases, whether or not the property is occupied.

5. How do I pay the Government rent?

Owners may make payment by the following means:

- Payment by Phone Service (PPS);
- Faster Payment System (FPS);
- Internet;
- e-Cheque/e-Cashier's Order;
- Automatic Teller Machine (ATM);
- Autopay;
- By post (for cheque only);
- In person at any post office; or
- In person at designated convenience store (for cash or EPS)

Details of payment methods are printed on the Demand Note. The number of daily payments per bill is up to 3 for PPS.

6. What would happen to my property if Government rent is in arrears?

Non-payment of Government rent, including that accrued before the current owner acquired the property, is a breach of a covenant in the lease conditions. This may give rise to title problems affecting the sale of the property and may put the property at risk of being re-entered by the Government.

7. Prior to purchasing a property, how can I check whether there is any unpaid Government rent?

A purchaser should ensure that the solicitor acting on his behalf in the purchase of a property confirms that the Government rent of the property has been paid up to date or apportioned between the vendor and himself on completion of the purchase.

Enquiries on the outstanding amounts of Government rent of properties in the urban area collected by the Lands Department may be made in person or by post to its Government Rent and Premium Unit (please refer to details under "Enquiries" in this leaflet). An enquiry fee is payable if a written reply is required.

8. If I find out after I have purchased a property that the former owner has not settled the Government rent, will I be obliged to pay?

Yes. An owner should ensure that all Government rent (including any outstanding Government rent not paid by the former owners) for the property has been paid in full.

9. How can I notify the Lands Department of change of ownership or correspondence address?

For any change of ownership and/or correspondence address, property owners may submit an application for "Change of Payer's Particulars" on the "e-Government Rent and Premium Portal", or either write to or complete the "Notification For Change Of Name & Address" at the back of the Demand Note and return it to the Government Rent and Premium Unit of the Lands Department by fax or post. Owners may also visit <https://www.gov.hk/en/residents/housing/moving/coa.htm> to report change of their addresses using the "Change of Address" service.

Enquiries

If you have any enquiries on collection of Government rent in the urban area by the Lands Department, please contact its Government Rent and Premium Unit at:

Address: 1/F, North Point Government Offices,
333 Java Road, North Point, Hong Kong

Tel. : 2231 3033

Fax : 2117 1099

Email : landsd@landsd.gov.hk

The Government Rent and Premium Unit of the Lands Department is open every Monday to Friday from 8:45 a.m. to 12:30 p.m. and from 1:30 p.m. to 5:30 p.m. (except public holidays).

Apart from the Lands Department, the Rating and Valuation Department is also responsible for the collection of Government rent payable for (i) properties held under leases which expressly provide for payment of an annual rent equal to 3% of the rateable value from time to time of the land leased and (ii) properties in the New Territories held under leases extended by section 6 of the New Territories Leases (Extension) Ordinance (Cap. 150). The Rating and Valuation Department assesses and collects Government rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515). Information is posted on the Rating and Valuation Department's website <https://www.rvd.gov.hk/>. Enquiries can be directed to the Rating and Valuation Department at:

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

Tel. : 2152 2152