



**Gross Floor Area Exemption Arrangement
for Aboveground Parking Spaces in Private Developments**

The Buildings Department (“BD”) has promulgated a new arrangement for disregarding car parking spaces provided at or above ground level (“Aboveground Parking Spaces”) and car park ancillary areas¹ from gross floor area (“GFA”) calculation vide its revised Practice Note for Authorized Persons, Registered Structural Engineers and Registered Geotechnical Engineers No. APP-2 (“PNAP APP-2”) on “Calculation of Gross Floor Area and Non-accountable Gross Floor Area - Building (Planning) Regulation 23(3)(a) and (b)” in November 2025² (“the GFA Exemption Arrangement”). This Practice Note (“PN”) sets out the streamlined procedures of the Lands Department (“LandsD”) to deal with the GFA Exemption Arrangement under lease³.

Streamlined procedures to deal with the GFA Exemption Arrangement under lease

2. The GFA Exemption Arrangement applies to all new building plans (including major revision) for new developments submitted to BA for approval on or after 1 November 2025, but not existing buildings. It will be effected under lease in the following streamlined manner:-

(a) For new leases of land sale sites (whether by auction or tender)

¹ According to footnote 5 in Appendix C of PNAP APP-2 (as defined in paragraph 1 of this PN), the ancillary areas serving the parking spaces including reasonable size driveways, ramps, lift shafts and lobbies of car/passenger lifts and staircases, may be disregarded from GFA calculation.

² The GFA Exemption Arrangement is set out in paragraphs 15 to 18 of PNAP APP-2 and further elaborated in its Appendix C. As provided in paragraph 18(b), not more than two floors of Aboveground Parking Spaces may be 100% disregarded from GFA calculation by the Building Authority (“BA”) under the Buildings Ordinance (“BO”) under normal circumstances. However, paragraph 7 of its Appendix C provides that if there are specific site constraints rendering it impossible to fully utilise the site for construction of the aboveground carparking floors such that it is necessary to provide split levels or stack up the car parking spaces in multi-levels (“site constraint situation”), more than two aboveground carparking floors may be 100% disregarded from GFA calculation by BA on the condition that the total floor area of the aboveground carpark would not exceed twice the site area.

³ All references to “lease” in this PN shall include Government Lease or Conditions of Grant / Sale / Exchange, as the case may be.

- (i) Provisions will be included in the lease:-
 - (I) granting 100% GFA exemption for parking spaces provided below the ground level and the ancillary areas serving such parking spaces and the Aboveground Parking Spaces in any two floors and the ancillary areas serving such parking spaces;
 - (II) granting 100% GFA exemption for the Aboveground Parking Spaces in any floors other than the two floors referred to in paragraph 2(a)(i)(I) above (“the Additional Floors”) and the ancillary areas serving such parking spaces, which have been 100% disregarded by BA from GFA calculation under the BO, as may be approved by the Director of Lands (“the Director”) in writing; and
 - (III) granting 50% GFA exemption for any Aboveground Parking Spaces (other than those referred to in paragraphs 2(a)(i)(I) and 2(a)(i)(II) above) and the ancillary areas serving such parking spaces.
 - (ii) The GFA exemption in paragraph 2(a)(i) above (as well as the approval of the Director as required) will be granted under lease during the building plan checking stage and no separate application to LandsD or payment of premium or administrative fee will be required.
- (b) **For new leases (other than those referred to in paragraph 2(a) above) and lease modifications (including land exchange but excluding minor modification and technical modification)**
- (i) Provisions will be included in the lease or the modification letter granting:-
 - (I) 100% GFA exemption for parking spaces provided below the ground level and the ancillary areas serving such parking spaces and the Aboveground Parking Spaces in any two floors and the ancillary areas serving such parking spaces; and
 - (II) 50% GFA exemption for any other Aboveground Parking Spaces (other than those referred to in paragraph 2(b)(i)(I) above and in paragraph 2(b)(ii) below) and the ancillary areas serving such parking spaces.
 - (ii) In addition, a sub-clause will be added to the provisions to the effect that, if the Aboveground Parking Spaces in the Additional Floors and the ancillary areas

serving such parking spaces are 100% disregarded by BA from GFA calculation under the BO, subject to the written approval of the Director who may at his sole discretion require payment of premium and administrative fee, 100% GFA exemption may be granted for those Aboveground Parking Spaces and the ancillary areas serving such parking spaces. The determination shall be at the sole and absolute discretion of the Director.

- (iii) Notwithstanding paragraph 2(b)(ii), for the site constraint situation mentioned in footnote 2 of this PN where the total floor area of the Aboveground Parking Spaces and the ancillary areas serving such parking spaces do not exceed twice the site area such that more than two floors of the Aboveground Parking Spaces and the ancillary areas serving such parking spaces are 100% disregarded from GFA calculation by BA under the BO pursuant to the GFA Exemption Arrangement, premium and administrative fee may generally not be charged for the written approval of the Director for granting 100% GFA exemption for these Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces under lease.
- (iv) At the building plans submission stage, if the Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces have been 100% disregarded by BA from GFA calculation under the BO, the lot owner may apply to LandsD for approval to exclude the GFA in full of the Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces under lease. The specified exempted GFA (“the Specified Exempted GFA”) will be stipulated in the approval letter⁴.
- (v) In the event of any subsequent changes in the GFA of the Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces that have been 100% disregarded by BA under the BO pursuant to the GFA Exemption Arrangement, resulting in the GFA of the Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces calculated under lease exceeding the Specified Exempted GFA stipulated in the approval letter, the lot owner is required to apply to LandsD for

⁴ The Specified Exempted GFA to be stipulated in the approval / consent letter is the difference between the GFA of the Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces calculated under lease before and after the approval of the Director is granted, or the Aboveground Parking Spaces and the ancillary areas serving such parking spaces referring in paragraph (2)(d) calculated under lease before and after the approval / consent of the Director is granted. For example, if the Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces are 50% GFA accountable under lease and the approval under application is to seek 100% exclusion of the same from GFA calculation, the Specified Exempted GFA in the approval letter will be equal to 50% of the floor area of the Aboveground Parking Spaces in the Additional Floors and the ancillary areas serving such parking spaces.

a further approval which may be granted subject to payment of additional premium and administrative fee as the Director shall at his sole and absolute discretion determine for the additional GFA disregarded.

(c) For leases subject to the requirement of construction of public parking spaces

The GFA exemption provisions and approval arrangements mentioned in paragraphs 2(a) and 2(b) above are applicable to ancillary parking spaces in a private development (“private parking spaces”), and where appropriate, may be applicable to parking spaces in a public vehicle park (if any) in a private development (“public parking spaces”) on the advice of the Planning Department at the time of lease preparation. If the public parking spaces are 100% GFA accountable towards the permissible GFA under the relevant statutory town plan for the site no matter whether they are provided above, at or below ground level, the GFA accountability as the same to the statutory town plan will be explicitly reflected in the leases or the modification letter.

(d) For existing leases containing GFA exemption provisions

For (i) existing leases containing the GFA exemption provisions in Version 1 or Version 2 of **Appendix I** or (ii) existing leases without any specific GFA exemption provision in respect of the Aboveground Parking Spaces but containing the GFA exemption flexibility provision empowering the Director to exclude from GFA calculation any floor space which has been excluded by BA subject to payment of premium and administrative fee (e.g. the provisions in **Appendix II**), the lot owner may apply to LandsD for an approval / consent letter to exclude from GFA calculation under lease those Aboveground Parking Spaces and the ancillary areas serving such parking spaces, which are GFA accountable under lease (either in full or 50%) but have been 100% disregarded by BA from GFA calculation under the BO pursuant to the GFA Exemption Arrangement. The issue of the approval / consent letter will be subject to payment of premium and administrative fee for the Specified Exempted GFA^{4&5}. In the event of any subsequent changes in the GFA of the Aboveground Parking Spaces and the ancillary areas serving such parking spaces that have been 100% disregarded by BA under the BO pursuant to the GFA Exemption Arrangement, resulting in the GFA of the Aboveground Parking Spaces and the ancillary areas serving such parking spaces calculated under lease exceeding the Specified Exempted GFA stipulated in the approval / consent letter, the lot owner is required to apply to LandsD for a further approval / consent letter which may be granted subject to payment

⁵ For the avoidance of doubt, for leases with GFA exemption provision in Version 2 of Appendix I, unless in the opinion of BA that at least two floors below ground level fully utilizing the lot are provided for parking and loading and unloading purposes, all the Aboveground Parking Spaces will be taken as 50% GFA accountable for the “before” situation of the approval / consent application.

of premium and administrative fee as the Director shall at his sole and absolute discretion determine for the additional GFA disregarded.

(e) For existing leases without GFA exemption provisions

For existing leases without any specific GFA exemption provision in respect of the Aboveground Parking Spaces and any GFA exemption provisions mentioned in paragraph 2(d) above, the lot owner may apply to LandsD for a lease modification to add a GFA exemption provision similar to those in **Appendix II** to the lease together with an approval / consent letter to exclude the Specified Exempted GFA (as detailed in footnote 4) from GFA calculation under lease. For such lease modification application submitted in conjunction with an approval / consent application, the lease modification will be subject to nil premium, whereas the approval / consent letter for the Specified Exempted GFA will be subject to payment of premium and only one administrative fee will be charged for the lease modification and the approval / consent letter. In the event of any subsequent changes in the GFA of the Aboveground Parking Spaces and the ancillary areas serving such parking spaces that have been 100% disregarded by BA under the BO pursuant to the GFA Exemption Arrangement, resulting in the GFA of the Aboveground Parking Spaces and the ancillary areas serving such parking spaces calculated under lease exceeding the Specified Exempted GFA stipulated in the approval / consent letter, no lease modification is required, but the lot owner has to apply to LandsD for a further approval / consent letter which may be granted subject to payment of premium and administrative fee as the Director shall at his sole and absolute discretion determine for the additional GFA disregarded.

(f) Premium and Administrative Fee

- (i) To facilitate timely determination by LandsD of the Specified Exempted GFA under paragraphs 2(b), 2(d) and 2(e) above, the lot owner shall provide LandsD with the GFA calculations of the Aboveground Parking Spaces concerned and the ancillary areas serving such parking spaces on the basis of their GFA accountability under lease⁶, which shall be certified by the Authorized Person (as defined under the BO) appointed by the lot owner. LandsD will then consider and determine the Specified Exempted GFA and carry out premium assessment. LandsD reserves the right to require the lot owner to provide additional supporting information and/or documents to facilitate processing of the approval / consent letter application and the lot owner shall within such time as required

⁶ Unless the leases specify otherwise, GFA accountability of the ancillary areas serving parking spaces under lease shall be determined in accordance with the calculation basis as set out in paragraphs 9 and 12 in Appendix C of PNAP APP-2 and BD's ruling will generally be followed.

by LandsD provide the information and/or documents. The decision of LandsD on the Specified Exempted GFA will be final and binding on the lot owner.

- (ii) For approval / consent letter applications involving only GFA exemption for private parking spaces at or above ground level and the ancillary areas serving such parking spaces disregarded from GFA calculation by BA under the GFA Exemption Arrangement, premium will be charged at the standard rate as set out in **Appendix III** and, subject to review from time to time, an administrative fee at the current rate of \$90,750 will be payable in addition to the premium. The standard rate for calculation of premium is subject to review from time to time but in no event earlier than 1 November 2026. For approval / consent applications involving GFA exemption for public parking spaces or a mix of both public parking spaces and private parking spaces and the ancillary areas serving such parking spaces disregarded from GFA calculation by BA under the GFA Exemption Arrangement, premium and administrative fee will be assessed in accordance with the existing mechanism on a case-by-case basis.
- (iii) For the avoidance of doubt, the standard rate applicable to premium assessment referred to in paragraph 2(f)(ii) above shall be the rate prevailing at the time of assessment irrespective of the date of the application, and the premium payable will be determined by the Director at his sole and absolute discretion and is non-negotiable.

Fast-track Approach

3. A fast-track approach will be introduced for processing applications for the lease modification and/or approval / consent letter in paragraphs 2(b), 2(d) and 2(e) above. For applications involving only GFA exemption for private parking spaces and the ancillary areas serving such parking spaces, LandsD aims to advise the lot owner of the terms and conditions of the lease modification and/or the approval / consent letter as well as the premium assessed based on the standard rate (if applicable) and the administrative fee chargeable **within 10 weeks** upon receipt of a valid application. For applications involving GFA exemption for public parking spaces or a mix of both public parking spaces and private parking spaces and the ancillary areas serving such parking spaces, LandsD aims to advise the lot owner of the terms and conditions of the lease modification and/or approval / consent letter as well as the premium assessed in accordance with the existing mechanism on a case-by-case basis and the administrative fee chargeable **within 16 weeks** upon receipt of a valid application. Lot owners shall submit their applications together with the necessary information and documents as per the checklist in **Appendix IV** as soon as possible after the building plans submitted in respect of the GFA Exemption Arrangement are approved by BA.

4. For the avoidance of doubt, this PN caters for new leases and lease modifications and/or approval / consent letters in respect of the Aboveground Parking Spaces disregarded by BA under the GFA Exemption Arrangement only. The fast-track approach and standard rate at **Appendix III** do not apply to applications for lease modification which also involve variations of some other terms and conditions in the lease, including but not limited to the exclusion of private and/or public parking spaces provided below ground level from the calculation of the total GFA under lease, in which case the lease modification will be processed under normal procedures and the premium will be assessed holistically under the conventional premium assessment mechanism.

5. Nothing in this PN shall in any way fetter, affect or prejudice the rights of the Government, the Director and their officers under the relevant lease or the Government's rights as lessor or landlord, and all such rights are hereby reserved. Besides, nothing in this PN, including any words and expressions used, shall in any way be construed as any variation or waiver of any provisions under the relevant lease or affect or bind the Government in relation to interpretation or enforcement of the terms and conditions of the relevant lease or otherwise. All rights to modify the whole or any part of this PN are hereby reserved. This PN takes immediate effect.

6. LandsD Lands Administration Office PN Issue No. 3/2025 is hereby superseded.



(Maurice Loo)
Director of Lands
4 November 2025

Version 1

Parking spaces etc.
excluded from
gross floor area
calculation

() (a) For the purpose of calculating the total gross floor area referred to in Special Condition No. () () hereof,

- (i) there shall not be taken into account
 - (I) the spaces provided in accordance with Special Conditions Nos. () (as may be varied under Special Condition No. () hereof) and () hereof if they are provided below ground level; and
 - (II) the spaces provided in accordance with Special Condition No. () hereof (as may be varied under Special Condition No. () hereof) if they are provided at or below ground level;
- (ii) if the spaces provided in accordance with Special Conditions Nos. () (as may be varied under Special Condition No. () hereof) and () hereof are provided at or above ground level or the spaces provided in accordance with Special Condition No. () hereof (as may be varied under Special Condition No. () hereof) are provided above ground level, 50% of such spaces together with 50% of the other areas including but not limited to lift lobbies, landings, pedestrian access routes, manoeuvring and circulation areas and plant rooms serving such spaces shall be taken into account for the calculation of the total gross floor area stipulated in Special Condition No. () () hereof as to which the decision of the Director shall be final and binding on the Purchaser.

(b) Notwithstanding sub-clause (a)(ii) of this Special Condition, the Director at his sole discretion may subject to the payment by the Purchaser of any premium and administrative fee as shall be determined by the Director exclude any spaces and other areas referred to in sub-clause (a)(ii) of this Special Condition from the calculation of total gross floor area stipulated in Special Condition No. () () hereof as to which the decision of the Director shall be final and binding on the Purchaser.

(c) For the purpose of this Special Condition, the decision of the Director as to what constitutes ground level or whether any space is at, above or below ground level shall be final and binding on the Purchaser.

OR

Version 2

Parking, loading
and unloading
spaces etc. excluded
from gross floor
area calculation

() (a) For the purpose of calculating the total gross floor area stipulated in Special Condition No. () () hereof,

- (i) there shall not be taken into account-

- (I) the Residential Parking Spaces, the Visitors' Parking Spaces, and the Parking Spaces for Disabled Persons and the Motor Cycle Parking Spaces (hereinafter collectively referred to as "the Spaces"), if they are provided below the ground level;
 - (II) the Loading and Unloading Spaces if they are provided at or below the ground level; and
 - (III) the Bicycle Parking Spaces; and
 - (IV) the Spaces provided in any one (but not more than one) floor at or above the ground level of any building erected or to be erected on the lot if there are at least two floors below the ground level of such building, which in the opinion of the Building Authority fully utilize the lot (as to which the opinion of the Building Authority shall be conclusive), and are provided for the purpose of parking, loading and unloading of motor vehicles, and the Spaces, for that reason, have been excluded by the Building Authority from the calculation of the gross floor area under the Buildings Ordinance.
- (ii) other than the spaces referred to in sub-clause (a)(i)(IV) of this Special Condition, if the Spaces are provided at or above the ground level or the Loading and Unloading Spaces are provided above the ground level, 50% of such spaces together with 50% of the other areas including but not limited to lift lobbies, landings, pedestrian access routes, manoeuvring and circulation areas and plant rooms serving such spaces shall be taken into account for the calculation of the total gross floor area stipulated in Special Condition No. () () hereof as to which the decision of the Director shall be final and binding on the Purchaser.

(b) Notwithstanding sub-clause (a)(ii) of this Special Condition, the Director at his sole discretion may subject to the payment by the Purchaser of any premium and administrative fee as shall be determined by the Director exclude any spaces and other areas referred to in sub-clause (a)(ii) of this Special Condition from the calculation of the total gross floor area stipulated in Special Condition No. () () hereof as to which the decision of the Director shall be final and binding on the Purchaser.

(c) For the purpose of this Special Condition, the decision of the Director as to what constitutes the ground level or whether any space is at, above or below the ground level and what constitute other areas serving those spaces as specified in sub-clause (a)(ii) of this Special Condition shall be final and binding on the Purchaser.

... the Director at his sole discretion may:

- () in calculating the gross floor area of any building or buildings erected or to be erected on the lot ... exclude :

...

- () any structure or floor space other than that referred to in sub-clauses () () (), () () () and () () of this Special Condition, which has been excluded by the Building Authority from the calculation of gross floor area under the Buildings Ordinance, any regulations made thereunder and any amending legislation provided that the Director at his sole discretion may require the payment by the Purchaser of an additional premium and administrative fee as shall be determined by the Director for any structure or any floor space excluded under this sub-clause...

OR

... the Director at his sole discretion may:

- () in calculating the gross floor area of any building or buildings erected or to be erected on the lot ... exclude:

- () subject to the payment by the Purchaser of any premium and administrative fee as shall be determined by the Director:

...

- () any floor space or structure which has been excluded by the Building Authority from the calculation of gross floor area under the Buildings Ordinance, any regulations made thereunder and any amending legislation...

**Standard Rate for Calculation of Premium for
Exemption of Aboveground Private Parking Spaces
from Gross Floor Area (GFA) Calculation under Lease**

The rate stated below is only applicable to the exemption of private parking spaces at or above ground level and the ancillary areas serving such parking spaces in private developments which have been disregarded from GFA calculation by the Building Authority (“BA”) under the GFA Exemption Arrangement as detailed in paragraph 2(f)(ii) of the PN.

Standard Rate ⁽¹⁾	\$ 8,900/m ²
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⁽¹⁾ The rate refers to the unit rate per square metre of the Specified Exempted GFA (as defined in paragraph 2(b)(iv) of Practice Note No. 9/2025 (“the PN”)), which shall be calculated on the basis of the GFA accountability of the Aboveground Parking Spaces and the ancillary areas serving such parking spaces under lease as per footnotes 4 and 5 of the PN. The premium to be charged is the rate as abovementioned multiplied by the Specified Exempted GFA. The Specified Exempted GFA will be rounded up to the nearest 0.1m² when calculating the premium payable. The standard rate is applicable for approval / consent involving GFA exemption for private parking spaces and ancillary areas at or above ground level under the GFA Exemption Arrangement which private parking spaces and ancillary areas without such approval / consent are required to be provided below ground level for full GFA exemption under existing lease. The premium payable will be determined by the Lands Department at its absolute discretion and is non-negotiable. For the avoidance of doubt, the standard rate is not applicable to applications involving GFA exemption for public parking spaces or a mix of both public parking spaces and private parking spaces under the GFA Exemption Arrangement.

**Checklist for Submission of an Application for Lease Modification /
Approval / Consent Letter for Exemption of Aboveground Parking Spaces
from Gross Floor Area (GFA) Calculation**

A. Information/Documents that must be submitted for all applications ⁽¹⁾

- (i) A copy of a computer printout containing the current ownership particulars of the Property ⁽²⁾. ☐
- (ii) If submitted by an agent, a written authorisation from the principal who should be the registered owner of the Property. ☐
- (iii) If submitted by an individual applicant, a written confirmation that he has read and understood the Note on Use of Personal Information Required in the Application at the end of this Appendix and that he consents to disclosure of his personal data to other Government bureaux or departments for the purpose of considering and processing his application. ☐

B. Information/Documents that must be submitted for application for approval/consent letter ⁽¹⁾

- (i) A copy of general building plans (“GBPs”) approved by the Building Authority (“BA”) delineating the parking spaces at or above ground level (“Aboveground Parking Spaces”) or the Aboveground Parking Spaces in the Additional Floors ⁽³⁾ (as the case may be) and ancillary areas serving such parking spaces which have been disregarded from GFA calculation by the BA under the GFA Exemption Arrangement referred to in the Lands Department (“LandsD”) Lands Administration Office Practice Note No. 9/2025 but are GFA accountable (either in full or 50%) under lease. ☐
- (ii) GFA calculations certified by an Authorised Person engaged by the registered owners of the Property for the Aboveground Parking Spaces or the Aboveground Parking Spaces in the Additional Floors (as the case may be), prepared on the basis of their GFA accountability under lease. A copy of the GFA calculations should be copied to the Building Plan Unit (BPU) of the Development Control Section of LandsD for agreement. ☐

C. Information/Documents that must be submitted for application for lease modification ⁽¹⁾

- (i) A detailed application letter clearly identifying the Property, the variations being sought in respect of any terms and conditions of the existing lease conditions. ☐
- (ii) A copy of an up-to-date location/site plan on an appropriate scale (normally 1:1000) showing the Property. ☐

Notes:

- (1) Please put a tick in the relevant box if applicable.
- (2) Property includes all lots involved in an application.
- (3) See paragraph 2(a)(i)(II) of Lands Administration Office Practice Note No. 9/2025 for definition of “Additional Floors”.

Note on Use of Personal Information Required in the Application

Purpose of Collection	The personal data provided in application pursuant to this Practice Note and Appendix IV will be used by the Lands Department for the purpose of considering and processing the application. The provision of the personal data is obligatory. If you do not provide the personal data, the Lands Department may not be able to process your application.
Class of Transferees	The personal data you provided may be disclosed to other Government bureaux/departments for the purpose mentioned above.
Access to Personal Data	The individual who is the subject of the personal data has a right of access and correction with respect to personal data as provided for in Sections 18 and 22 and Principle 6 of Schedule I of the Personal Data (Privacy) Ordinance (Cap. 486). Such right of access includes the right to obtain a copy of the personal data provided upon payment of the applicable charge.
Enquiries	<p>Enquiries concerning the personal data collected, including the request for access and corrections, should be addressed to:</p> <p>Departmental Personal Data Controlling Officer of the Lands Department 20/F., North Point Government Offices 333 Java Road, North Point Hong Kong</p>