

## **Common Questions and Answers on the Completion of the Requisition for Particulars of Tenements (Form R1A)**

The following information is intended for use in answering questions commonly raised by the public in completing the Requisition for Particulars of Tenements (Form R1A). For further enquiries, please contact the Rating and Valuation Department by dialling the telephone number shown on the requisition form.

### **Ratepayer Information**

**Q1. I have already sold the tenement. What should I do with the requisition form sent to me?**

**A1.** Please complete the column “Change of Recipient’s and / or Payer’s Particulars” on the top right hand corner of the form by ticking the appropriate box(es) and providing the name, address and daytime telephone no. of the new owner (if known) and then return the form to the Rating and Valuation Department as soon as possible. If you wish to advise the department of other related issues, e.g. the date of sale, please provide the information on a separate sheet.

Alternatively, you can provide the said information by completing a Form e-R1A available at the “Electronic Submission of Forms” service provided at RVD’s website (<http://www.rvd.gov.hk>).

**Q2. I am the former tenant of the tenement. What should I do with the requisition form sent to me?**

**A2.** Please complete the column “Change of Recipient’s and / or Payer’s Particulars” on the form by ticking the appropriate box(es) and providing the name, address and daytime telephone no. of the owner (if known) and then return the form to the Rating and Valuation Department as soon as possible. If you wish to advise the department of other related issues, please provide the information on a separate sheet.

Alternatively, you can provide the said information by completing a Form e-R1A available at the “Electronic Submission of Forms” service provided at RVD’s website (<http://www.rvd.gov.hk>).

**Q3. What should I do with the requisition form sent to my tenement but addressed to the former owner/tenant?**

**A3.** You should complete the form. Please also complete the column “Change of Recipient’s and / or Payer’s Particulars” on the form by ticking the first and second boxes and providing your name, address and daytime telephone no. for a request of sending future requisition forms and Demand for Rates and/or Government to you.

Alternatively, you may complete and return a Form e-R1A by using the “Electronic Submission of Forms” service provided at RVD’s website (<http://www.rvd.gov.hk>). You may amend the recipient’s particulars of the requisition form/payer’s particulars of the Demand for rates and/or Government rent at the same time.

**Q4. I am the ratepayer. What should I do if there is a mistake in my name on the requisition form? Should I update my personal information such as correspondence address if there are changes?**

**A4.** You should complete the form. Please also tick the appropriate box(es) in the column “Change of Recipient’s and / or Payer’s Particulars” and provide the correct name and/or correspondence address of the payer.

Alternatively, you may complete and return a Form e-R1A by using the “Electronic Submission of Forms” service provided at RVD’s website (<http://www.rvd.gov.hk>). You may amend the recipient’s particulars of the requisition form/payer’s particulars of the Demand for rates and/or Government rent at the same time.

#### **Address or Description of the Tenement**

**Q5. What should I do if the address or description of the tenement on the requisition form is incorrect?**

**A5.** If the name of the recipient is correct, please complete the form and amend the description of the tenement. Please also inform the Rating and Valuation Department of the necessary amendments on a separate sheet.

(“Electronic Submission of Forms” service is not applicable for this type of case in the meantime.)

**Q6. The address, building number, building name or floor level of the tenement on the requisition form are different to the ones I normally use. What should I do?**

**A6.** Please return the completed form. If you have any suggestion, please put them on a separate sheet for the department's consideration.

**Q7. The address of the tenement on the requisition form is different from the one registered in the Land Registry. Should I provide the registered address to the department?**

**A7.** Please return the completed form. If you have any suggestion, please put them on a separate sheet for the department's consideration.

The registered address, whether it is same as or different from the one printed on the form, may not be used for rates and Government rent assessment purposes.

**Q8. What should I do if there is no building number allotted to the tenement?**

**A8.** The Rating and Valuation Department is responsible for building numbering in the territory. You may write to the department to request for an official building number for the tenement.

### **No Requisition Form is Received**

**Q9. I am the owner of a number of tenements but I have only received the requisition forms for some tenements. I wonder if some requisition forms are misdirected. Will I be sent the requisition forms at a later date?**

**A9.** Registered payers may assume that it is not necessary to complete the requisition form if they have not received one.

If you find it necessary to complete a requisition form, please contact the Rating and Valuation Department on telephone number 2152 0111.

Alternatively, you may complete and submit a Form e-R1A using the "Electronic Submission of Forms" service available at RVD's website (<http://www.rvd.gov.hk>).

**Q10. I understand that the Rating and Valuation Department has issued requisition forms to payers recently but I have not received any so far. What should I do?**

**A10.** Please refer to the answer for Q9.

**Q11. I have leased out my tenement. What should I do if I have not received any requisition form?**

**A11.** Please contact the Rating and Valuation Department for a requisition form on the telephone number 2152 0111.

Alternatively, you may complete and submit a Form e-R1A using the “Electronic Submission of Forms” service available at RVD’s website (<http://www.rvd.gov.hk>).

### **Deferred Return of Requisition Form**

**Q12. What should I do if the owner/occupier of the tenement is not in Hong Kong at present?**

**A12.** The form can be completed by an agent of the owner/occupier. If the owner/occupier has no agent, and wishes to defer the completion of the form until he returns to Hong Kong, you must write to the Rating and Valuation Department to apply for an extension of the deadline for submission. The application with supporting reasons must be made within 21 days from the date of issue of the form.

Alternatively, you may advise the owner/occupier to submit a Form e-R1A using the “Electronic Submission of Forms” service available at RVD’s website (<http://www.rvd.gov.hk>).

**Q13. I need time to collect information sought in the requisition form. What should I do if I cannot return the form to the Rating and Valuation Department within 21 days from the date of issue?**

**A13.** You must apply to the Rating and Valuation Department within 21 days from the date of issue for an extension of the deadline for submission. Reasons should be stated in the letter.

### **Demolished Properties**

**Q14. What should I do if the tenement is demolished?**

**A14.** Please state “The demolition of the tenement commenced on \_\_\_\_\_ and completed on \_\_\_\_\_” in item 2 on requisition forms R1A(D), (N) and (M), item 3 on R1A(P), item 1 on R1A(AD).

(“Electronic Submission of Forms” service is not applicable for this type of case in the meantime.)

### **Tenement Occupied by Relative Rent Free**

**Q15. What should I put down on the requisition form if I allow my relative to occupy the tenement without paying a rent?**

**A15.** Please give the details regarding the occupancy of the tenement in item 2 on requisition forms R1A(D), (N) & (M) and item 3 on R1A(P). For example: “the tenement is occupied by my relative rent free”.

(“Electronic Submission of Forms” service is not applicable for this type of case in the meantime.)

### **Short Term Leasing**

**Q16. My tenement is let only for a period of time during the year. How should I complete the form?**

**A16.** If the whole tenement is let only for part of the year, please tick the box “Wholly let” in item 1 on requisition forms R1A(D), (N), (P) and (M), the box “Let” in item 7 on R1A(AD) and indicate the length of the lease and the amount of monthly rent in the space provided. Please also indicate the period during which the tenement was unoccupied.

(“Electronic Submission of Forms” service is not applicable for this type of case in the meantime.)

### **Tenement Occupied by Multiple Tenants**

**Q17. I let the tenement to a number of tenants concurrently. How should I complete the form?**

**A17.** Please tick the box “Wholly let” in item 1 on requisition forms R1A(D), (N), (P) and (M), the box “Let” in item 7 on R1A(AD) and give details of individual tenancies. If necessary, please supply the information sought in the requisition form on a separate sheet.

If the tenement is sub-divided into not exceeding 5 portions for letting, you may provide the information by completing a Form e-R1A at RVD's website (<http://www.rvd.gov.hk>).

**Parking Space Let together with Tenement [Item 7 in R1A(P)]**

**Q18. I let the parking space together with the tenement. How should I fill in the form?**

**A18.** Please indicate the address of the tenement and the rent for the tenement and the parking space. State "No separate rent is charged for the parking space" in item 7 on the form.

If the parking space and the tenement are the subject of a tenancy agreement but a separate rent is charged for the parking space, please indicate the rent for the parking space.

**Tenements has been sub-divided or combined [Item 3 in R1As(D), (N) & (M)]**

**Q19. What does it mean by the tenement has been sub-divided?**

**A19.** A tenement is considered to be sub-divided when it has been split into more than one unit.

**Q20. What does it mean by the tenement has been combined with another unit?**

**A20.** A tenement is considered to have been combined with another unit when two originally separated units have been physically merged and used as one.

**Form of Tenancy [Item 5 in R1As(D) & (N) / Item 7 in R1A(M)]**

**Q21. What is the meaning of "a predetermined adjustment under an existing lease"?**

**A21.** This refers to the adjustment of rent agreed between the landlord and tenant before the commencement of the tenancy. For example, the rent during the term of tenancy can be adjusted according to the terms stated in the tenancy agreement. If there is a rent adjustment provision in the tenancy, please state the details in item 15 in forms R1A(D), (N) and (M).

**Lease or Tenancy Agreement [Item 12 in R1As(M) & (N) / Item 10 in R1A(D) / Item 9 in RIA(P)]**

**Q22. Am I required to submit a copy of the lease or tenancy agreement together with this form?**

**A22.** No, but the Rating and Valuation Department may subsequently require you to submit evidence such as rental receipt and tenancy agreement to verify the reported information.

**Right to Tenancy Renewal [Item 12 in R1As(M) & (N) / Item 10 in R1A(D) / Item 9 in RIA(P)]**

**Q23. The tenancy is for 2 years with an option to renew for another 2 years at the same rent. How should I fill in this item?**

**A23.** You should write “2 years w.e.f. \_\_\_\_\_ with an option to renew for another 2 years at the same rent.”

**Q24. The situation is similar to that in Q21 but the rent for the renewal is subject to negotiation. How should I fill in the form?**

**A24.** Similar to A21 but you should indicate that the rent for the renewal is to be agreed.

**Rent Free Period [Item 12 in R1A(D) and Item 13 in RIAs(M) & (N)]**

**Q25. What does “Rent Free Period” mean?**

**A25.** This refers to the period during which the tenant is allowed to occupy or refurbish the tenement without paying rent. Such period may start before or after the commencement of the tenancy.

Please tick the box for “Yes” and indicate the length of the Rent Free Period. For example, “4 weeks from the effective date of the tenancy” or “from (Date A) to (Date B)”. If there is no Rent Free Period, please tick the box for “No”.

**Domestic appliances / furniture or other items [Item 13 in R1A(D)]**

**Q26. Do I have to state the quantity of domestic appliances / furniture or other items if they are provided by the developer or previous owners?**

**A26.** Yes. These properties have to be stated as long as their values are included in the rent.

**Q27. What is meant by the “amount for domestic appliances per month”?**

**A27.** It is the estimated increase in the monthly rental due to the provision of these domestic appliances.

**Q28. What should I do if I cannot make such estimation?**

**A28.** State it plainly that the amount is unknown.

**Early Termination of Tenancy [Item 14 in R1As(D), (M) & (N)]**

**Q29. How should I fill in this item if the tenant can terminate the tenancy by giving a 3 months’ notice?**

**A29.** Please tick the boxes for ‘Yes’ and ‘the tenant’ and fill in the number of months.

**Payment other than Rent [Item 16 in R1As(D) & (N), Item 17 in R1A(M), Item 11 in R1A(P)]**

**Q30. I am the landlord wholly responsible for paying rates, management fee and Government rent under the tenancy agreement. How should I fill in the form?**

**A30.** Please delete the word “part”, and tick the box “Paid by landlord” in item 16 in R1As(D) & (N)/item 17 in R1A(M)/item 11 in R1A(P) and indicate the management fee payable per month.

**Q31. I am the landlord wholly responsible for rates and management fee. I also have to pay Government rent although the responsibility for such is not mentioned in the tenancy agreement. How should I fill in the form for Government rent?**

**A31.** In this circumstance, Government rent is payable by the landlord. Please delete the word “part”, and tick the box “Paid by landlord” under Government rent in item 16 in R1As(D) & (N)/item 17 in R1A(M)/item 11 in R1A(P).

**Q32. I am the landlord. It is stated in the tenancy agreement that rates, management fee and Government rent are not included in the rent and are payable by the tenant. How should I fill in the form?**

**A32.** Please delete the word “part”, and tick the boxes “Paid by tenant in item 16 in R1As(D) & (N)/item 17 in R1A(M)/item 11 in R1A(P).

**Rent Adjusted within the Tenancy Period [Item 9 in R1As(D) & (N), Item 10 in R1A(M) and Item 7 in R1A(P)]**

**Q33. If the rent has been increased/reduced during the tenancy, how should I fill in the form?**

**A33.** Please fill in the terms agreed under the original tenancy agreement and the adjusted rent agreed by the parties with the effective date in the space provided for rent.  
If a new tenancy agreement has been signed as a result of the rent adjustment, please give details about the new agreement.

**Recovering Possession**

**Q34. I have taken action to recover possession of my tenement. What kind of information should I give in the requisition form?**

**A34.** You should give details of the current tenancy agreement which is still effective unless you have repossessed the tenement. Please state on a separate sheet if you are taking action to recover possession of your tenement.

If you have repossessed the tenement, you should indicate whether the tenement is “Vacant”, “Occupied by owner” or otherwise as appropriate.

**Submission of Requisition Form**

**Q35. How should I return the Requisition Form to the Rating and Valuation Department?**

**A35.** You can return the completed form by post or by personal service to the Rating and Valuation Department, 15/F., Cheung Sha Wan Government Offices, 303 Cheung Sha Wan Road.

Alternatively, you can complete and return a Form e-R1A using the “Electronic Submission of Forms” service available at RVD’s website (<http://www.rvd.gov.hk>).

### **Statutory Power in Serving Requisition Form**

**Q36. What is the legal basis for the Commissioner of Rating & Valuation to serve requisition form on the owner or occupier of a property?**

**A36.** Under section 5 of the Rating Ordinance, the Commissioner of Rating & Valuation may serve requisition forms on the owner or occupier of any tenement, requiring him to furnish the particulars required by the requisition within a specified period.

Corresponding provision can be found in section 31 of the Government Rent (Assessment & Collection) Ordinance.

**Q37. Am I obliged to fill in and return the requisition form or will I be penalized if the information given is found to be false?**

**A37.** Yes. You are required by law to fill in the correct information and return the requisition form on time. Any person contravening the relevant sections (see A33) of the Rating Ordinance and the Government Rent (Assessment & Collection) Ordinance shall be guilty of an offence and shall be liable on conviction to a fine as specified in the Ordinances. In fact, charges were successfully made against owners who failed to complete and return the forms on time.

You are advised to read the notes given at the bottom of the front page of the form.

**Q38. What is the legal basis for the Commissioner of Rating & Valuation to prosecute the recipient who refuses to complete the forms?**

**A38.** Under sections 45 and 46 of the Rating Ordinance, any person who knowingly makes a false statement or refuses to provide any of the particulars specified in the form shall be guilty of an offence.

Corresponding provision can be found in sections 40 and 41 of the Government Rent (Assessment & Collection) Ordinance.

**Q39. What will be the penalty for failing to provide the particulars required in the form?**

**A39.** Under sections 45 and 46 of the Rating Ordinance, any person who knowingly makes a false statement or refuse to provide any of the particulars specified in the form shall be guilty of an offence and liable on conviction to a maximum fine of level 3 or 4, i.e. \$25,000 or \$10,000 respectively. Corresponding provision can be found in sections 40 and 41 of the Government Rent (Assessment & Collection) Ordinance.

The penalties of different levels are stipulated in schedule 8 of the Criminal Procedure Ordinance (Chapter 221).

Besides, under section 47 of the Rating Ordinance, a person convicted of any of the aforesaid offences under any or both of the aforesaid Ordinances shall be liable to an additional fine equivalent to 3 times the amount of rates and/or Government rent undercharged. Corresponding provision can be found in section 42 of the Government Rent (Assessment & Collection) Ordinance.

**Q40. Has there been any person who failed to provide the particulars required in the form being prosecuted and found guilty?**

**A40.** Prosecution actions have been successfully taken against offenders who have subsequently been fined through court proceedings.

### **Miscellaneous**

**Q41. When will the requisition form be issued?**

**A41.** For rating and valuation purposes, requisition forms are issued from time to time to obtain up-to-date information relating to tenements, e.g., when this department is preparing for a general revaluation, or when departmental records indicate that a lease has recently expired or a rental has been reviewed.

**Q42. How should I complete the Requisition Form for more than one tenement within one tenancy agreement?**

**A42.** You can use a separate sheet to provide the information, including the assessment numbers (if known) of all the properties included in the tenancy.

**Q43. Do I need to complete the Requisition Form if CR109 "Notice of New Letting or Renewal Agreement" has been submitted to RVD?**

**A43.** Yes. They serve different purposes, and are required under different Ordinances.

**Q44. Who should sign the Requisition Form if the tenement has more than one owner?**

**A44.** All or any one of the owners can sign the form.

**Q45. Who should sign the Requisition Form if the tenement is owned by a company?**

**A45.** The form should be signed by the person who is responsible for completing the form and stamped with the company chop.

Rating and Valuation Department

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