

# Rating and Valuation Department

Enquiry Hotline : 2152 0111

Website : [www.rvd.gov.hk](http://www.rvd.gov.hk)



## 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](http://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.