

**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)(referred to as “requisition form” below). For further enquiries, please contact the Rating and Valuation Department (RVD) by dialling the telephone enquiry number shown on the requisition form.

Recipient’s Particulars

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 Particulars” on the requisition form by ticking the appropriate box(es) and providing the name, address and daytime telephone number of the new owner (if known) and then return the requisition form to the RVD as soon as possible. If you wish to advise the RVD 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 on the RVD’s website (www.rvd.gov.hk) or by scanning the QR Code on the requisition form (only applicable to the requisition forms for individual tenements).

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 Particulars” on the requisition form by ticking the appropriate box(es) and providing the name, address and daytime telephone number of the owner (if known) and then return the requisition form to the RVD as soon as possible. If you wish to advise the RVD 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 on the RVD’s website (www.rvd.gov.hk) or by scanning the QR Code on the requisition form (only applicable to the requisition forms for individual tenements).

Q3. What should I do with the requisition form sent to my tenement but addressed to the former owner/tenant? How to change the payer's particulars?

A3. You should complete and return the requisition form. In the column "Change of Recipient's Particulars" on the requisition form, please tick the appropriate box(es) and provide your name, address and daytime telephone number as a request for sending future requisition forms to you. To change the payer's particulars, please submit the information online by scanning the QR Code below the column.

Alternatively, you may complete and submit a Form e-R1A by using the "Electronic Submission of Forms" service provided on the RVD's website (www.rvd.gov.hk) or by scanning the QR Code on the requisition form (only applicable to the requisition forms for individual tenements). You may amend the recipient's particulars of the requisition form and payer's particulars of the Demand for rates and/or Government rent at the same time.

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

A4. You should complete and return the requisition form. To change the payer's particulars, please submit the information online by scanning the QR Code below the column "Change of Recipient's Particulars" on the requisition form.

Alternatively, you may complete and submit a Form e-R1A by using the "Electronic Submission of Forms" service provided on the RVD's website (www.rvd.gov.hk) or by scanning the QR Code on the requisition form (only applicable to the requisition forms for individual tenements). You may amend the recipient's particulars of the requisition form and 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. Please complete and return the requisition form. You may amend the address or description of the tenement on the requisition form and inform the RVD 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 from the ones I normally use. What should I do?

A6. Please complete and return the requisition form. You may inform the RVD of your suggestion on a separate sheet.

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 complete and return the requisition form. You may inform the RVD on a separate sheet.

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

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

A8. The RVD is responsible for the allocation of building numbers in the territory. The owner or the agent for the owner of the building may apply in writing to the RVD.

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 a requisition form if they have not received it.

If your other properties have been leased out or the occupation status has changed recently, you may also furnish us with the information by submitting a Form e-R1A using the “Electronic Submission of Forms” service available on the RVD’s website.

Alternatively, you may contact us for a requisition form by email to enquiries@rvd.gov.hk or through telephone number 2152 0111.

Q10. I understand that the RVD 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. You may furnish us with the information by submitting a Form e-R1A using the “Electronic Submission of Forms” service available on the RVD’s website.

Alternatively, you may contact us for a requisition form by email to enquiries@rvd.gov.hk or through telephone number 2152 0111.

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

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

Q13. I need time to collect information required in the requisition form. What should I do if I cannot return the requisition form to the RVD within 21 calendar days from the date of issue?

A13. You must apply to the RVD in writing within 21 calendar days from the date of issue for an extension of time for submission and state the reason(s).

Demolished Properties

Q14. What should I do if the tenement was demolished?

A14. Please state “The demolition of the tenement commenced on _____ was completed on _____” in the blank space of item 1 on the requisition form.

(“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 tick the box “Occupied by owner (or those authorised by owner)” in item 1 on Forms R1A(D), R1A(M), R1A(N) and R1A(P).

Short Term Leasing

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

A16. If the whole tenement is let only for part of the year, please tick the box “Wholly let” in item 1 on Forms R1A(D), R1A(M), R1A(N) and R1A(P), the box “Let” in item 7 on Form R1A(AD) and indicate the length of the tenancy 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 requisition form?

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

If the tenement is subdivided into not exceeding 9 portions for letting, you may provide the information by completing a Form e-R1A on the RVD’s website (www.rvd.gov.hk).

Parking Space Let together with a Property [Item 6 in Form R1A(P)]

Q18. I let the parking space together with a property. How should I fill in the requisition form?

A18. Please indicate the address of the property and the rent for the property let with the parking space and state “No separate rent is charged for the parking space” in item 6 on the requisition 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 subdivided or combined [Item 2 in Forms R1A(D)/R1A(M)/R1A(N)]

Q19. What does it mean by the tenement has been subdivided?

A19. A tenement is considered to be subdivided when it has been split into more than one separate unit. For Form R1A(D), if space is insufficient for you to provide the details of subdivided tenements, you may request a fresh requisition form for completion by ticking the appropriate box in item 2. For Forms R1A(M) and (N), you may give details on separate sheets and attach them to the requisition forms.

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 separate units have been merged into one.

Form of Tenancy [Item 14 in Forms R1A(D)/R1A(M)/R1A(N)]

Q21. What is the meaning of “rent adjustment provision in the lease”?

A21. This refers to the adjustment of rent agreed between the landlord and tenant before the expiry 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 14 in Forms R1A(D), R1A(M) and R1A(N).

Lease or Tenancy Agreement [Item 9 in Form R1A(D)/ Item 11 in Form R1A(M) & R1A(N)/ Item 8 in Form R1A(P)]

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

A22. No, the RVD may subsequently require you to submit evidence such as rental receipt and tenancy agreement to verify the reported information.

Right to Tenancy Renewal [Item 9 in Form R1A(D)/ Item 11 in Form R1A(M) & R1A(N)/ Item 8 in Form R1A(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 Q23 but the rent for the renewal is subject to negotiation. How should I fill in the requisition form?

A24. Similar to A23 but you should indicate that the rent for the renewal is to be agreed.

Rent Free Period [Item 11 in Form R1A(D)/ Item 12 in Form R1A(M) & R1A(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.

If a rent free period is provided under the tenancy, please tick the box for “Yes” and indicate the length of the rent free period, i.e. the start date and end date of the rent free period. If there is no rent free period, please tick the box for “No”.

Domestic Appliances / Furniture or Other Items [Item 12 in Form 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. The quantities have to be stated as long as their values are included in the rent.

Q27. What is meant by the “Rents for domestic appliances / furniture or other items per month”?

A27. It is the actual amount of rents per month stated in the tenancy agreement for the provision of these domestic appliances / furniture or other items.

Q28. What should I do if tenancy agreement does not state the amount of rents for the domestic appliances / furniture or other items?

A28. Please leave these fields blank.

Early Termination of Tenancy [Item 13 in Forms R1A(D)/R1A(M)/R1A(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 15 in Forms R1A(D) & R1A(N)/ Item 16 in Form R1A(M)/ Item 10 in Form 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 requisition form?

A30. Please delete the word “part”, and tick the box “Paid by landlord” for the three items of rates, Government rent and management fee and indicate the amount of 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 requisition 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.

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 requisition form?

A32. Please delete the word “part”, and tick the boxes “Paid by tenant” for the three items of rates, Government rent and management fee.

Rent Adjusted within the Tenancy Period [Item 8 in Forms R1A(D) & R1A(N)/ Item 9 in Form R1A(M)/ Item 6 in Form R1A(P)]

Q33. If the rent has been increased/reduced during the tenancy, how should I fill in the requisition 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 can I return the Requisition Form to the RVD?

A35. You can return the completed requisition form in person or by post to the Rating and Valuation Department at 15/F, Cheung Sha Wan Government Offices, 303 Cheung Sha Wan Road.

Alternatively, you can complete and submit a Form e-R1A using the “Electronic Submission of Forms” service available on the RVD’s website (www.rvd.gov.hk).

Q36. How can I return the Requisition Form if I don’t have the return envelope?

A36. You can return the completed requisition form in person, or use a blank envelope for mailing the completed requisition form to the Rating and Valuation Department at 15/F, Cheung Sha Wan Government Offices, 303 Cheung Sha Wan Road.

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

Q37. Why is the return envelope of the Requisition Form without prepaid postage?

A37. This has been an established practice of the RVD for years for collecting rental information and is generally acceptable to the public.

Alternatively, you can complete and submit a Form e-R1A using the “Electronic Submission of Forms” service available on the RVD’s website (www.rvd.gov.hk).

Q38. How would your department handle Requisition Form without sufficient postage?

A38. To ensure timely and successful postal delivery of the requisition forms to the RVD, please affix sufficient postage before mailing.

Statutory Power in Serving Requisition Form

Q39. What is the legal basis for the Commissioner of Rating and Valuation to serve requisition form on the owner or occupier of a property?

A39. Under section 5 of the Rating Ordinance, the Commissioner of Rating and 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 and Collection) Ordinance.

Q40. 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?

A40. 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 A42) of the Rating Ordinance and the Government Rent (Assessment and Collection) Ordinance shall commit 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 requisition forms within the period specified.

You are advised to read the notes highlighted in red on the front page of the requisition form.

Q41. What is the legal basis for the Commissioner of Rating and Valuation to prosecute the recipient who refuses to complete the requisition forms?

A41. Under sections 45 and 46 of the Rating Ordinance, any person who knowingly makes a false statement or refuses to furnish any of the particulars specified in the requisition form shall commit an offence and can be prosecuted.

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

Q42. What will be the penalty for failing to provide the particulars required in the requisition form?

A42. Under sections 45 and 46 of the Rating Ordinance, any person who knowingly makes a false statement or refuse to furnish any of the particulars specified in the requisition form shall commit an offence and shall be liable on conviction to a maximum fine of \$25,000 or \$10,000 respectively. Corresponding provision can be found in sections 40 and 41 of the Government Rent (Assessment and Collection) Ordinance.

Besides, under section 47 of the Rating Ordinance and section 42 of the Government Rent (Assessment and Collection) Ordinance, a person convicted of an offence under the Ordinance concerned shall be liable to an additional fine equivalent to 3 times the amount of rates and/or Government rent undercharged.

Q43. Has there been any person who failed to provide the particulars required in the requisition form being prosecuted and found guilty?

A43. Prosecution actions have been successfully taken against offenders who have subsequently been fined through court proceedings.

Miscellaneous

Q44. When will the requisition form be issued?

A44. 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.

Q45. How should I complete the Requisition Form for more than one tenement within one tenancy agreement?

A45. You can use a separate sheet to provide the information, including the assessment numbers (if known) of all the properties included in the tenancy.

Q46. Do I need to complete the Requisition Form if CR109 "Notice of New Letting or Renewal Agreement" has been submitted to RVD?

A46. Yes. They serve different purposes, and are required under different Ordinances.

Q47. Who should sign the Requisition Form if the tenement has more than one owner?

A47. All or any one of the owners can sign the requisition form.

Q48. Who should sign the Requisition Form if the tenement is owned by a company?

A48. The requisition form should be signed by the person who is responsible for completing the requisition form and stamped with the company chop.

Rating and Valuation Department

August 2025