

註釋

[填寫本表格前，可參閱以下註釋，但有關內容並無法律效力。如有疑問，請參閱《差餉條例》或《地租（評估及徵收）條例》。]

- 可提出反對「臨時估價」的人士**
提出反對者必須為有關物業單位的業主或使用人。
- 提出反對的期限及決定通知書**
反對通知書必須於「臨時估價通知書」送達後二十八天內送達差餉物業估價署署長。本署會就有效的反對通知書在上述二十八天限期屆滿後六個月內以郵寄方式發出決定通知書。
- 遞交反對通知書的方法**
你必須透過下列方法將反對通知書送達本署：
(i) 使用本署網頁（www.rvd.gov.hk）遞交電子表格 e-R23A；或
(ii) 以面交或郵寄方式將反對通知書送達本署。
請注意：以傳真方式遞交的反對通知書，將不獲接納。
- 「相同物業單位」**
如某物業單位於估價冊及地租登記冊內的記項完全相同，則反對臨時估價的應課差餉租值只可以根據《差餉條例》提出。倘若本署覆核反對書後決定修改應課差餉租值，將會同樣適用於估價冊及地租登記冊。如物業單位已被評估差餉，而其應課差餉租值與臨時估價通知書（表格 R.6A）上所載的地租估價相同，你只能以該物業單位無須繳交地租為理由提出反對。
- 由代理人提交反對通知書**
代理人提交反對通知書時，必須已獲得物業單位業主／使用人授權。代理人稍後可能須要提供有關授權證明文件。
- 繳納差餉／地租的責任**
差餉及／或地租繳納人即使已就臨時估價提交反對書，仍須在徵收差餉及／或地租通知書上所示的最後繳款日期或之前繳納差餉及／或地租。如本署覆核反對書後決定更改差餉及／或地租額，則會在日後發出的徵收差餉及／或地租通知書上作出所需調整。
- 提供有關物業詳情**
提交反對通知書的人士應在第(5)及第(6)項盡量提供該物業單位的使用及／或租賃詳情，以便本署覆核有關反對書。本署可能會就反對通知書上所填報的物業單位的租賃詳情，要求提交證明文件。
- 個人資料**
(i) 你所提供的資料將用作本署執行《差餉條例》、《業主與租客（綜合）條例》及《地租（評估及徵收）條例》的有關事宜；以及可能會轉交稅務局局長作評估和徵收《稅務條例》所訂明的稅項之用。
(ii) 除上述用途外，本署不會將個人資料給予其他人士，除非該些人士獲法例授權而要求取得這些資料。
(iii) 根據《個人資料（私隱）條例》，你有權要求查閱及修正你的個人資料。你可以書面向本署顧客服務主任提出這類要求。地址為九龍長沙灣道303號長沙灣政府合署15樓，或發出電郵至 enquiries@rvd.gov.hk。
- 通訊地址**
你在本表格內指明的通訊地址只會用於與本反對通知書有關的通訊，包括本署發出的決定通知書。本署會繼續將徵收差餉及／或地租季度通知書寄往現時的徵收差餉及／或地租通知書上載列的繳納人通訊地址。如須更改差餉／地租繳納人的姓名或通訊地址，請以書面或表格 RVD1006-「更改差餉及／或地租繳納人資料通知書」通知本署。該表格可從本署網頁（www.rvd.gov.hk）下載或向本署索取。本署網頁的「更改繳納人資料」或本署24小時一般查詢熱線2152 0111（更改繳納人通訊地址適用）均提供更快捷的服務。
- 查詢**
如欲查詢差餉及地租事宜，請致電本署24小時一般查詢熱線2152 0111（由「1823」接聽）。

NOTES

[You may refer to the notes below before filling in the form. These notes, however, have no legal effect, and, if in doubt, you should refer to the Rating Ordinance or Government Rent (Assessment and Collection) Ordinance.]

- Who may object to the Interim Valuation**
Only the owner or the occupier of the tenement concerned may object to the interim valuation.
- Objection Period/Notice of Decision**
A Notice of Objection must be served on the Commissioner of Rating and Valuation within **TWENTY-EIGHT DAYS** of the service of the Notice of Interim Valuation. A Notice of Decision in respect of a valid objection will be issued by post not later than 6 months after the expiration of the said 28-day period.
- Modes of Serving Notice of Objection**
You must serve Notices of Objection on the Department via the following ways:
(i) By submitting a Form e-R23A provided on the Department's website (www.rvd.gov.hk); or
(ii) By personal service or by post.
Please note that service by fax will not be accepted.
- "Identical Tenements"**
Where a tenement is included in both the Valuation List and the Government Rent Roll, and the respective entries in both documents are identical, an objection to the rateable value of an interim valuation can only be made under the Rating Ordinance. If the rateable value of the tenement is altered as a result of the objection, the same alteration will be made in both the Valuation List and the Government Rent Roll. If a tenement has already been assessed to rates at the same rateable value(s) as shown on the Notice of Interim Valuation (Form R6A), you may only object to the assessment on the ground that the tenement is not liable for Government rent.
- Objection made by Agent for Owner or Agent for Occupier**
The agent who lodges the objection on behalf of the owner/occupier of the tenement referred to in the objection must have been so authorised. Such proof of authorisation may have to be furnished at a later stage.
- Liability to pay Rates/Government Rent**
The lodging of an objection to the interim valuation will not affect the liability of the rates and/or Government rent payer to pay rates and/or Government rent by the last day for payment shown on the demand for rates and/or Government rent. Any necessary adjustment to the rates and/or Government rent resulting from a decision issued by the Department after reviewing the objection will be made in subsequent demands.
- Provision of Particulars of Tenements**
To assist the review of an objection, the person making the objection should state as fully as possible the occupation and/or tenancy particulars of the tenement in Items (5) and (6). The Department may request submission of documentary proof for the tenancy particulars of the tenement as provided in the Notice of Objection.
- Personal Information**
(i) The information provided by you will be used for the purpose of carrying out the provisions of the Rating Ordinance, the Landlord and Tenant (Consolidation) Ordinance and the Government Rent (Assessment and Collection) Ordinance; and may be forwarded to the Commissioner of Inland Revenue for the assessment and collection of tax imposed under the Inland Revenue Ordinance.
(ii) Apart from the purpose stated above, personal information will not be transferred to any other parties, unless such parties are authorised by law and request the information.
(iii) Under the Personal Data (Privacy) Ordinance, you have a right to request access to and correction of your personal data. Such requests may be made in writing to the Department's Customer Service Officer at 15/F Cheung Sha Wan Government Offices, 303 Cheung Sha Wan Road, Kowloon or by e-mail to 'enquiries@rvd.gov.hk'.
- Correspondence Address**
The correspondence address you have specified in this Form will only be used for the communication in connection with this objection, including the issue of the Notice of Decision. Quarterly demands for rates and/or Government rent will continue to be sent to the payer's correspondence address as shown on the existing demands. Please notify the Department of any change in rates/Government rent payer's name or correspondence address in writing or by using Form RVD 1006 "Notification of Change of Rates and/or Government rent Payer's Particulars". Copies of the form can be downloaded from the Department's website (www.rvd.gov.hk) or obtained from the Department. A quicker service can be obtained through the "Change of Payer's Particulars" service on our website or our 24-hour general enquiry hotline at 2152 0111 (for change of payer's correspondence address).
- Enquiries**
For general enquiries, please telephone our 24-hour general enquiry hotline at 2152 0111 (handled by "1823").