

表格 FORM R23A
反對「臨時估價」通知書
NOTICE OF OBJECTION TO AN INTERIM VALUATION

致： 九龍長沙灣道303號
長沙灣政府合署15樓
差餉物業估價署署長

To: **Commissioner of Rating and Valuation**
15/F, Cheung Sha Wan Government Offices
303 Cheung Sha Wan Road, Kowloon

(1) 有關物業單位地址或名稱
Address or description of tenement to which this objection relates

(2) 估價編號 [見「臨時估價通知書」(表格R6/表格R6A)]
Assessment Number [as shown on the Notice of Interim Valuation (Form R6/Form R6A)]

(3) 本人反對下述的「臨時估價」。[請列出你反對的應課差餉租值及相應的生效日期，有關資料請參考「臨時估價通知書」(表格R6)。]
I hereby object to the interim valuation as shown below. [Please list the rateable value(s) to which you object along with the corresponding effective date(s) as shown on the Notice of Interim Valuation (Form R6).]

估價冊 Valuation List		地租登記冊 Government Rent Roll					
應課差餉租值 Rateable Value (\$)	生效日期 Effective Date	應課差餉租值 Rateable Value (\$)	生效日期 Effective Date	應課差餉租值 Rateable Value (\$)	生效日期 Effective Date	應課差餉租值 Rateable Value (\$)	生效日期 Effective Date
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						
-	-						

(4) 反對的理由：(* 必須在適當的空格內加「✓」號，以示提出反對的理由。)
This objection is made on the grounds: (* The grounds for making the objection must be indicated by ticking the appropriate box.)

- | | |
|--|--|
| <p>差餉 Rates</p> <p>* <input type="checkbox"/> 該物業單位的應課差餉租值估價，較恰當的估價為高。
that the tenement is valued above its proper rateable value.</p> <p>或 or</p> <p>* <input type="checkbox"/> 該物業單位毋須評估差餉。
that the tenement is not liable for assessment to rates.</p> | <p>地租 Government rent (見背頁註釋4 see Note 4 overleaf)</p> <p>* <input type="checkbox"/> 該物業單位的應課差餉租值估價，較恰當的估價為高。
that the tenement is valued above its proper rateable value.</p> <p>或 or</p> <p>* <input type="checkbox"/> 該物業單位並無繳交地租的責任。
that the tenement is not liable for Government rent.</p> |
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(5) 該物業單位現時是：(見背頁註釋7)
The tenement is currently: (see Note 7 overleaf) 業主自用。occupied by owner. 空置。vacant. 租出。(請在第6欄內提供租賃詳情) let. (Please provide tenancy particulars in column 6)

(6) 租賃詳情 (見背頁註釋7)
Tenancy Particulars (see Note 7 overleaf)

(i) 現時每月租金 元
Current rent per month \$

(ii) 租約生效日期
Lease commencement date

(iii) 租賃期 固定期 年 月
Length of lease fixed term year(s) month(s)
 按月租賃
on monthly basis

(iv) 免租期 月 日
Rent free period month(s) day(s)

(v) 請註明下列費用的金額。**除在第(6)(i)項所述的租金外，如租客須另行繳付這些費用，請在適當空格內加「✓」號。**
Please state the following payment amounts and tick the appropriate box(es) if the **TENANT** is responsible for these payments **in addition to the rent stated in item (6)(i).**

<input type="checkbox"/> 差餉 rates	每月 \$	元 p.m.
<input type="checkbox"/> 地租 Government rent	每月 \$	元 p.m.
<input type="checkbox"/> 管理費 management fee	每月 \$	元 p.m.
<input type="checkbox"/> 空氣調節費 air-conditioning fee	每月 \$	元 p.m.

(7) 如有支持上述反對的事實，請說明。(如供填寫的篇幅不敷應用，請另加紙張繼續填寫。)
Please state the facts in support of this objection, if any. (If the space provided is insufficient, please continue on separate sheets of paper.)

(8) 如上述反對是由代理人提出，請說明所代表的人士或團體名稱。
If the objection is made by an agent, please state the name of the person or body on whose behalf the objection is made.

通訊地址 (見背頁註釋9)
Correspondence Address (see Note 9 overleaf)

與「臨時估價通知書」的郵遞地址相同
same address to which the "Notice of Interim Valuation" is sent

與「徵收差餉及/或地租通知書」的郵遞地址相同
same address to which the "Demand for Rates and/or Government Rent" is sent

與有關物業單位的地址相同
same address as the tenement concerned

下述地址
the following address

簽署人的身份
Capacity in which this objection is made

業主 owner 業主代理人 # agent for owner

使用人 occupier 使用人代理人 # agent for occupier

中文姓名
Name in Chinese

英文姓名 (正楷)
Name in English (BLOCK letters)

[# 由代理人提交的反對通知書：謹此聲明，我/我們已經獲得業主/使用人授權提交此反對通知書。] (見背頁註釋5)
[# For objection made by agent : I/We hereby declare that I/we have been authorised by the owner/occupier to make this objection.] (see Note 5 overleaf)

聯絡電話 (日間)
Telephone No. (Daytime)

簽署
Signed

日期
Date

請在適當空格內加「✓」號。 Please tick the appropriate box.

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》。]

- 1. 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。
- 2. 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遞方式發出決定通知書。
- 3. 遞交反對通知書的方法**
你必須以專人或郵遞方式將反對通知書送達本署，或登入本署網頁：<http://www.rvd.gov.hk> 遞交電子表格 e-R23A。請注意：以圖文傳真方式遞交的反對通知書，將不會被接納。
- 4. 「相同物業單位」**
如某物業單位同時列入估價冊及地租登記冊內而兩者的記項相同，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。倘若本署覆核估價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。
- 5. 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。
- 6. 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。如本署覆核估價後決定修改差餉及／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調整。
- 7. 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，以便本署覆核有關估價。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。
- 8. 個人資料的說明**
 - (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交與其他人士，除非那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。你可用書面向本署顧客服務主任提出這類要求，地址是九龍長沙灣道 303 號長沙灣政府合署 15 樓，或發出電郵至 enquiries@rvd.gov.hk。
- 9. 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，請以書面清楚列明或用表格 RVD 1006 - 「更改差餉及／或地租繳納人資料通知書」通知本署。該表格可向本署索取或從本署網頁：<http://www.rvd.gov.hk> 下載。本署 24 小時客戶服務熱線 2152 0111（更改繳納人通訊地址適用）或本署網頁的「更改繳納人資料」均提供更快捷的服務。
- 10. 查詢**
如欲查詢差餉及地租事宜，請致電本署 24 小時客戶服務熱線 2152 0111。

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.]

- 1. Who may object to the Interim Valuation**
Only the owner or the occupier of the tenement concerned may object to the interim valuation.
- 2. 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.
- 3. Mode of Serving Notice of Objection**
A Notice of Objection must be served on the Department by personal service, by post or by submitting a Form e-R23A through the "Electronic Submission of Forms" service provided on the Department's website: <http://www.rvd.gov.hk>. Please note that service by fax is not acceptable.
- 4. "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.
- 5. 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 to the Commissioner at a later stage.
- 6. Liability to pay Rates/Government Rent**
The lodging of an objection to the interim valuation will not affect the rates and/or rent payer's liability to pay rates and/or Government rent by the last day for payment shown on the rates and/or Government rent demand. Any necessary adjustment resulting from a decision in response to the objection will be made in subsequent rates and/or Government rent demands.
- 7. Provision of Particulars of Tenements**
To assist the review of an interim valuation, 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.
- 8. Personal Information**
 - (i) The information provided by you will be used for 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 purposes 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 Services Officer at 15/F Cheung Sha Wan Government Offices, 303 Cheung Sha Wan Road, Kowloon or by e-mail to 'enquiries@rvd.gov.hk'.
- 9. 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 in Rates and/or Government rent Payer's Particulars". Copies of the form can be obtained from the Department or downloaded from the Department's website: <http://www.rvd.gov.hk>. A quicker service can be obtained through our 24-hour customer service hotline 2152 0111 (for change of payer's correspondence address) or the "Change of Payer's Particulars" service on our website.
- 10. Enquiries**
For general enquiries, please telephone our 24-hour customer service hotline 2152 0111.