

Property Valuation for Stamp Duty Purpose

What is the role of the Rating and Valuation Department ("RVD")?

- RVD provides valuation advice to the Collector of Stamp Revenue (CSR) (who is also the Commissioner of Inland Revenue) for transactions involving transfer of property. Where the stated consideration is considered below the market value as at the date of transaction or where there is no stated consideration related to the transaction, RVD will make a valuation for the CSR to charge stamp duty.

How does RVD value your property?

- The market value is commonly arrived at by comparing your property with similar nearby properties which were sold at about the same time. The valuation will take into account the differences in location, size, view, facilities, etc.

What if you are not satisfied with the valuation result?

- You can lodge an objection of the valuation to RVD, preferably within 14 days upon the receipt of the notification letter.
- You should serve a notice of appeal on the District Court within one month from the date of assessment of the CSR.
- You can appoint your own professional representative in lodging an objection or an appeal.

What should you do when you object to RVD's valuation?

- You should provide as much information as possible about your property and relevant justifications to prove that your property has been over-estimated as at the date of transaction.

www.rvd.gov.hk

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 差餉物業估價署
Rating and Valuation Department

評估物業價值
作為釐定印花稅的依據

Property Valuation
for Stamp Duty Purpose

評估物業價值 作為釐定印花稅的依據

差餉物業估價署 (估價署) 的角色是甚麼？

- 估價署會向印花稅署署長 (由稅務局局長兼任) 就涉及物業轉讓的交易提供估價意見。倘若估價署認為你所申報的代價低於交易日的市場價值，或交易沒有申報的代價時，便會提供估價作為釐定印花稅的依據。

估價署如何評估你的物業價值？

- 在評估你的物業價值時，估價署一般是參照鄰近同類物業於相若日期的買賣資料，並會考慮當中不同的因素，例如位置、面積、景觀、設施等。

如不滿意估價結果，你該怎麼辦？

- 你可在收到估價結果通知書起計的14天內，向估價署提出反對。
- 你須於印花稅署署長發出評稅日期起計一個月內，向區域法院提出上訴。
- 你可委任專業代表提出反對或上訴。

如提出反對估價署的估價結果，你應有什麼責任？

- 你應盡量提供詳細物業資料和相關理據，以證明估價署高估你的物業在交易日的價值。

流程圖 Flow Chart

