



## 查詢地租帳目的注意事項

物業的地租／地稅是根據該物業所坐落的土地租契類別而決定的。在現時所徵收的各類不同地租／地稅中，差餉物業估價署只負責徵收根據《地租（評估及徵收）條例》評估的地租。而地政總署則負責徵收各類地稅，如欲查詢地稅帳目，請直接與地政總署下列部門聯絡：

(甲) 地稅及地價諮詢處

- (i) 所有市區地段土地租契條款所指明的全部固定地稅；
- (ii) 根據《政府租契條例》（第 40 章）評估的地稅；
- (iii) 1997 年 7 月 1 日前不時按物業應課差餉租值 3% 釐訂的應繳地稅；

(乙) 新界區各地政處

- (i) 所有新界地段在 1997 年 6 月 28 日（或 1997 年 7 月 1 日\*）前應繳的地稅；  
或
- (ii) 獲得地政總署署長批准地租優惠的新界地段的地稅。

### **差餉物業估價署**

\* 適用於根據 1985 年 5 月 27 日後續期或批出的土地租契而持有的物業。

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## Notes on Government Rent Account Enquiry

The Government rent payable for a property is determined by the type of Government lease under which it is held. Among the various types of Government rent currently charged on properties, the Rating and Valuation Department is only responsible for the one assessed and charged under the Government Rent (Assessment and Collection) Ordinance. Other types of Government rent are charged by the Lands Department and account enquiries on them should be addressed to the following sections of the Lands Department direct :

(a) Government Rent and Premium Enquiries

- (i) All fixed Government rent specified under the lease conditions of all urban lots;
- (ii) Government rent assessed under the Government Leases Ordinance (Cap. 40);
- (iii) Government rent computed at 3% of the rateable value from time to time of a property payable before 1 July 1997;

(b) New Territories District Lands Offices

- (i) Government rent of all NT lots payable before 28 June 1997 (or 1 July 1997\*); or
- (ii) Government rent of NT lots with rent concession granted by the Director of Lands.

### **Rating and Valuation Department**

\* For properties held under Government leases which have been extended or granted since 27 May 1985.

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