

E-PACKAGE: DIY RESIDENTIAL TENANCY AGREEMENT E-PACKAGE: DIY RESIDENTIAL TENANCY AGREEMENT INTRODUCTION The E-package of DIY Residential Tenancy Agreement (E-package) aims to assist members of the public to independently enter into a tenancy agreement for their residential homes, without the costs and trouble of engaging a lawyer. This E-package consists of a template residential tenancy agreement and a set of guidance notes on how to stamp, register and file Form CR109 for a residential tenancy agreement. The template tenancy agreement and guidance notes are available in both English and Chinese. The public can adapt and use the template tenancy agreement to suit their own situation in renting residential premises. The guidelines notes provide a comprehensive guide on the necessary steps that the public needs to take to satisfy the legislative requirements on stamping, registration and filing of Form CR 109 after the signing of a residential tenancy agreement. TEMPLATE TENANCY AGREEMENT I. TEMPLATE TENANCY AGREEMENT Download Word document version or PDF version. GUIDANCE NOTES FOR THE STAMPING, REGISTRATION AND SUBMISSION OF FORM CR 109 FOR A RESIDENTIAL TENANCY AGREEMENT II. GUIDANCE NOTES FOR THE STAMPING, REGISTRATION AND SUBMISSION OF FORM CR 109 FOR A RESIDENTIAL TENANCY AGREEMENT A. INTRODUCTION A. INTRODUCTION 1. This set of guidance notes is complementary to the tenancy agreement in the E-package of DIY Residential Tenancy Agreement. It sets out the steps that the parties have to take after the signing of a residential tenancy agreement in order to satisfy the legislative requirements on the stamping, registration, and submission of Form CR 109 for a residential tenancy agreement. B. STAMPING PROCEDURES B. STAMPING PROCEDURES General Tenancy agreement, agreement for tenancy and any other document of similar effect (including their duplicate) (hereinafter called “tenancy agreement”) are chargeable with stamp duty. The landlord, tenant and any other persons signing the tenancy agreement are liable for the payment of stamp duty. A tenancy agreement has to be stamped within 30 days from the date of its signing. Late stamping will incur a penalty of up to a maximum of 10 times of the original amount of stamp duty. Consequences of not stamping a tenancy agreement An unstamped tenancy agreement shall not be admitted as evidence in civil proceedings, which means a party cannot enforce an unstamped tenancy agreement even if the other party is in breach of the unstamped tenancy agreement. An unstamped agreement cannot be registered, filed or acted upon by any public officer. The Collector of Stamp Revenue may take civil action to claim any outstanding stamp duty from the landlord and the tenant who are responsible for stamping the tenancy agreement. Methods of stamping You may choose one of the following three methods to stamp a tenancy agreement: Via the Internet The most convenient way is to submit a stamping application via the Internet at the GovHK. This is a 24-hour service and you do not need to present the original tenancy agreement to the Stamp Office. Before submitting a stamping application via the Internet, online authentication is required for users of e-Stamping service. Users of e-Stamping service can authenticate by one of the following means: E-Stamp Account; Taxpayer Identification Number and password; or Digital Certificate issued by Hongkong Post or the Digi-Sign Certification Services Ltd. To submit a stamping application via the Internet, the procedures are as follows: Visit the e-Stamping Service. Click onto the “Login e-Stamping now”. Select “Tenancy Agreement” under the “Submit Stamping Application”. For business users, you may use E-Stamp Account or recognized digital certificate for authentication. For individual users, you may use eTax Account or recognized digital certificate for authentication. Read the instruction notes and input application details. Pay online by PPS, VISA or MasterCard. Alternatively, you may print the payment notice and pay the duty via existing tax payment channels. Finally, print the stamp certificate according to the instructions and attach it to the tenancy agreement. A stamp certificate has the same legal status as a conventional stamp. By Post You may submit a stamping request in paper form [IRSD111(E)] by post to The Stamp Office at P.O. Box No. 28827, Gloucester Road Post Office, Wan Chai, Hong Kong. The form can be obtained at <http://www.ird.gov.hk/eng/pdf/irsdl11.pdf> or from the Stamp Office. You do not need to attach the original tenancy agreement. If the tenancy agreement is one containing the usual terms, you can calculate the stamp duty payable and attach the payment cheque to the application form. The cheque should be made payable to “The Government of the Hong Kong Special Administrative Region” or “The Government of the

HKSAR” and crossed. No cash or post-dated cheques will be accepted. The Stamp Office will send you a stamp certificate by post within 5 working days after receipt of your payment. A stamp certificate has the same legal status as a conventional stamp. In person at the Stamp Office You may visit the Stamp Office and present the original tenancy agreement for stamping over the counters. You may pay by cash or cheque. The address and service hours of the Stamp Office are as follows: Address: 3/F, Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong (Please visit http://www.ird.gov.hk/eng/cu_ol.htm for directions) Monday to Friday 8:45 a.m. to 5:00 p.m. (no lunch break) Saturday, Sunday and Public Holidays Closed # Note: The above addresses and opening hours are for reference only. Please verify the addresses and opening hours with the relevant department and website. Calculation of stamp duty Stamp duty on tenancy agreements is calculated at rates which vary with the term of the tenancy as follows: Term Stamp Duty Rate1 a. Not defined or is uncertain 0.25% of the yearly or average yearly rent2 b. Does not exceed 1 year 0.25% of the total rent payable over the term of the tenancy agreement2 c. Exceeds 1 year but not exceeding 3 years 0.5% of the yearly or average yearly rent2 d. Exceeds 3 years 1% of the yearly or average yearly rent2 e. Key money, construction fee, etc. mentioned in the tenancy agreement 4.25% of the consideration if rent is also payable under the tenancy agreement. Otherwise, same duty as for a sale of immovable property f. Duplicate or counterpart \$5 each 1 Where the stamp duty calculated includes a fraction of \$1, round-up the duty to the nearest \$1. 2 The yearly rent, average yearly rent and total rent has to be rounded-up to the nearest \$100. Rental deposit mentioned in the tenancy agreement will not be taken into account when computing stamp duty. To determine the term of a tenancy agreement: Both the commencement date and the cessation date will be counted. E.g. if the tenancy agreement commences on 1 January 2017 and terminates on 31 December 2017. It is a term of 1 year, and falls under the category of “does not exceed 1 year”. E.g. if the tenancy agreement commences on 1 January 2017 and terminates on 1 January 2018. It is a term of 1 year and 1 day, and falls under the category of “exceeds 1 year but not exceeding 3 years”. A tenancy agreement for a fixed term and thereafter until determined or one with a fixed term and an option to review is both treated as a tenancy agreement for that fixed term. E.g. if the tenancy agreement has a term of 2 years together with an option to renew for another 2 years. It is treated as a term of 2 years, and falls under the category of “exceeds 1 year but not exceeding 3 years”. A tenancy agreement for a fixed term but terminable upon an earlier event is treated as a tenancy for that fixed term. E.g. if the tenancy agreement has a term of 4 years with a right for the tenant to terminate at the end of the 2nd year. It is treated as a term of 4 years, and falls under the category of “exceeds 3 years”. Late Stamping You may be subject to the payment of penalty in cases of late stamping or omission as follows: Stamping Delay Penalty Not exceeding 1 month 2 times the amount of stamp duty Exceeding 1 month but not exceeding 2 months 4 times the amount of stamp duty Any other case 10 times the amount of stamp duty You may lodge a request for remission of penalty by filling in the Application form for Remission of Penalty for Late Stamping with explanations of the delay and supporting evidence. The Application form can be obtained at <https://www.ird.gov.hk/eng/pdf/irsdl27.pdf> or from the Stamp Office. Subject to the individual circumstances of each case, the Collector of Stamp Revenue may remit partly or wholly the penalty payable. The Inland Revenue Department (IRD) has developed a simple stamp duty computation program to assist the public to calculate the stamp duty payable on tenancy agreements. The program is available at the IRD’s website at https://www.ird.gov.hk/eng/ese/sd_comp/sdta.htm. C. REGISTRATION PROCEDURES C. REGISTRATION PROCEDURES General Tenancy agreement, lease and agreement for tenancy should be registered at the Land Registry. If a tenancy agreement is granted at market rent and has a term of 3 years or less, the priority of such tenancy agreement would not be affected even if the tenancy agreement is not registered at the Land Registry. If a tenancy agreement contains an option to renew, even if the term of the tenancy agreement is 3 years or less, such tenancy agreement has to be registered to secure its priority. Effect of non-registration Registration of a tenancy agreement gives the tenancy agreement priority over unregistered documents and other documents registered after the

tenancy agreement. Registration of the tenancy agreement would put on notice or alert any person about the tenancy agreement when that person is dealing with the property of the tenancy agreement, so that priority will not be lost. Unregistered tenancy agreement would lose its priority to any subsequent purchaser or mortgagee acting in good faith and who has paid valuable consideration for his interest. If there is doubt as to whether a tenancy agreement should be registered at the Land Registry to protect its priority, the parties should seek legal advice to ascertain the necessity of registration. Timing for registration If a tenancy agreement is registered within one month after the date of the signing of tenancy agreement, its priority would be deemed to be the date of the signing of the tenancy agreement. If a tenancy agreement is registered beyond one month after the date of its signing, its priority would be the date of the registration of the tenancy agreement. Registration Fees The registration fee for any tenancy agreement or agreement for tenancy agreement is \$210. The fees can be paid by cash/ EPS/ credit card. All the fees payable would not be refunded in all circumstances. Procedures for private lodgement of a tenancy agreement Tenancy agreement can be lodged for registration at the Land Registry either by engaging a solicitor or by private lodgement in person. All documents submitted for registration must be in A4 size and printed or written in black ink on one side only of white paper or azure ledger paper. The tenancy agreement must be stamped before the verification of the memorial for the registration of the tenancy agreement. Each tenancy agreement lodged for registration must be accompanied by a completed "Memorial Form (LR152D)", which contains the essential particulars of the document. The memorial form can be purchased from the Customer Centre of the Land Registry at 19th Floor, Queensway Government Offices, 66 Queensway, Hong Kong. Each sheet of the memorial costs \$5. The easiest and most practical way of obtaining the information required in the memorial form, including but not limited to the lot number, Property Reference Number (PRN) and the undivided shares of the property of the tenancy agreement, is to conduct a land search of the property. You can conduct a land search by following the steps below: How to conduct a search of a sub-division register (SDR)? Counter Search and Self-service Search You can conduct land search through the Counter Search and Self-service Search services at the Land Registry's Customer Centre and the New Territories Search Offices (NTSOs) in Tai Po, Tsuen Wan and Yuen Long (Refer to the office details at paragraph 6). IRIS Online Services Visit the Integrated Registration Information System (IRIS) at <https://www1.iris.gov.hk/eservices/> and select "Search Land Register". Fill in any of the four sections: (I) Street Name Section; (II) Development Name Section; (III) Lot Details Section and (IV) Property Reference Number (PRN) Section. Select the land register that you would like to conduct a search on and fill in the information required accordingly. The fee for conducting a plain current search of the land register is \$10. You may refer to the "Memorial Form Easy Guide" section in the Land Registry website <http://www.landreg.gov.hk/en/form/152form.htm> for guidance as to how to fill in the items in the memorial box. The memorial form has to be prepared by the landlord or tenant. After completing all the details in the memorial form, the party, preferably the landlord, would have to verify the memorial by oath taken before a Commissioner for Oaths. The Land Registry can arrange for administration of oath or affirmation for the verification of the memorial form on an appointment basis. Appointment can be made with the Deeds Lodgement Unit by phone (Telephone No: 3541 2200). You must complete the "Application for the Administration of the Oath/Affirmation by a Commissioner for Oaths at the Land Registry for Verification of a Memorial" which can be obtained at the Land Registry, before using the verification by oath service at the Land Registry. The fee for making the oath or affirmation to verify the memorial at the Land Registry is \$170. The administration of oath by the Land Registry is only one of the pre-requisite steps to prepare the tenancy agreement for registration and NOT to be taken as the tenancy agreement being accepted for registration. The tenancy agreement would only be accepted for registration if it has fully complied with the provisions of the Land Registration Ordinance and its regulations. You must also complete a "Lodgement List", which can be obtained at <http://www.landreg.gov.hk/en/pdf/lodgement.pdf>, showing the proper sequence of documents to be lodged. For a normal tenancy transaction, there is only one tenancy

agreement to be lodged for registration. The lodgement list would only need to contain the details of the tenancy agreement. You must complete an "Application for Lodgement of Deeds for registration". After completing all the documents and verifying the memorial, you should bring all the following to the Land Registry to complete the lodgement of the tenancy agreement for registration: Tenancy Agreement (duly stamped) Duly completed and verified memorial Duly completed "Application for Lodgement of Deeds for Registration" Duly completed "Application for the Administration of the Oath/Affirmation by a Commissioner of Oaths at the Land Registry for Verification of a Memorial" Registration fee of HK\$210 for the tenancy agreement Administrative fee of HK\$170 for making oath/affirmation Duly completed Lodgement List When you lodge document to the Land Registry, you should provide the Land Registry with your name, your correspondence address and your contact telephone number. The staff of Land Registry is not responsible for giving advice on the completion of the memorial or on the contents of the tenancy agreement. A person lodging a tenancy agreement for registration in person is expected to understand the registration requirements under the Land Registration Ordinance and its regulations. You are advised to read all the guidelines and conditions set out in the application forms and memorial form carefully. The Land Registry will only process your application to lodge the tenancy agreement for registration if you have properly completed and signed all the forms. Contact details of the Customer Centre of the Land Registry and the New Territories Search Offices Customer Centre (for the purpose of deeds lodgement and search of land records) Address: Queensway Government Offices, 19/F., 66 Queensway, Hong Kong Monday to Friday Deeds lodgement: 9 am - 1:30 pm Search of land records: 9 am - 12:30 pm; 2 pm - 5 pm* Saturday, Sunday and Public Holidays Closed New Territories Search Offices (for the purpose of search of land records only) Tai Po Search Office Address: Tai Po Complex, 4/F., 8 Heung Sze Wui Street, Tai Po. Monday to Friday 9 am - 12:30 pm; 2 pm - 5 pm* Saturday, Sunday and Public Holidays Closed Tsuen Wan Search Office Address: Tsuen Wan Multi-storey Carpark Building, 11/F., 174-208 Castle Peak Road, Tsuen Wan. Monday to Friday 9 am - 12:30 pm; 2 pm - 5 pm* Saturday, Sunday and Public Holidays Closed Yuen Long Search Office Address: Yuen Long Government Offices and Tai Kiu Market, 7/F., 2 Kiu Lok Square, Yuen Long. Monday to Friday 9 am - 12:30 pm; 2 pm - 5 pm* Saturday, Sunday and Public Holidays Closed *No lunch break for Self-Service Search. # Note: The above addresses and opening hours are for reference only. Please verify the addresses and opening hours with the relevant department and website.

D. SUBMISSION OF FORM CR109

D. SUBMISSION OF FORM CR109 Submission of CR109 Form by the Landlord The landlord or the landlord's representative/agent has to submit a Form CR109 (Notice of New Letting or Renewal Agreement) after entering into a new residential tenancy agreement (including both fresh letting and renewal) to the Commissioner of the Rating and Valuation Department (RVD) for endorsement within 1 month from the date on which the parties have entered into a new tenancy or renewal agreement. It is not necessary to submit a Form CR109 for a written residential tenancy agreement for a fixed term of 5 years or longer which contains no provision for earlier termination by the landlord and payment of premium or increase in rent during the fixed term. Consequence of non-submission A landlord shall not be entitled to maintain an action to recover the rent under the tenancy agreement unless the Commissioner of the Rating and Valuation Department has endorsed a Form CR109 for the tenancy agreement. Availability of Form CR 109 Form CR109 can be obtained by the following means: downloaded from RVD website at <http://www.rvd.gov.hk/doc/en/forms/cr109.pdf> from RVD office at 15/F, Cheung Sha Wan Government Offices 303 Cheung Sha Wan Road Kowloon from Inland Revenue Department's Stamp Office at: 3/F, Revenue Tower, 5 Gloucester Road, Wan Chai from District Offices Address information: http://www.had.gov.hk/en/contact_us/comment_c.htm Means of Submission Form CR 109 can be submitted by the following methods: In person or by post to RVD Address: 15/F, Cheung Sha Wan Government Offices at 303 Cheung Sha Wan Road, Kowloon Opening hours: Monday to Friday from 8:15 am to 6:00 pm #Note: The above addresses and opening hours are for reference only. Please verify the addresses and opening hours with the relevant department and website. Via Internet The e-CR109 at <http://eforms.rvd.gov.hk/eform/apps/RVD-eform.jsp> Fax submission will not be accepted.

Fees Submission of Form CR109 within 1 month of the date of tenancy agreement: free of charge. Submission of CR109 after 1 month of the date of the tenancy agreement: late submission charge \$310. Payment Method For submission made after 1 month of the date of the tenancy agreement, the landlord can pay the late submission charge by the following methods: In person by cash or cheque crossed and made payable to "The Government of the HKSAR" By post through a cheque crossed and made payable to "The Government of the HKSAR" E-form payment: by PPS or credit card, or by a crossed cheque within 14 days after e-form submission. Processing Time RVD will endorse the CR109 within 1 month and send the endorsed form to the landlord and the tenant separately. Enquiries / Checking Progress of Endorsement For general enquiries, you may telephone the 24-hour customer service hotline of RVD at 2152 0111. For Rent Officer service or enquiries on the progress of an application, you may telephone to RVD at 2150 8229. Information subject to change All information contains in this Guidance Notes may be subject to change or update without notice. Users of the E-package are advised to check and verify whether the information are up to date before using this Guidance Notes. ACKNOWLEDGMENT III. ACKNOWLEDGMENT Application forms The E-package of the DIY Residential Tenancy Agreement is made available to the public free of charge. The E-package is not intended to be used, reproduced or re-disseminated for any commercial purpose. The E-package has referred to, reproduced and extracted information, explanatory notes and forms from the following Government websites and it is acknowledged that the Government of the HKSAR is the copyright owner of all such information, explanatory notes and forms referred to, reproduced and extracted from the following Government websites: Explanatory notes Others Application Form for Stamping provided by the Inland Revenue Department, Stamp Office <https://www.ird.gov.hk/eng/pdf/irsdl11.pdf> Application Form for Remission of Penalty for Late Stamping provided by the Inland Revenue Department, Stamp Office <https://www.ird.gov.hk/eng/pdf/irsdl27.pdf> Application forms provided by the Rating and Valuation Department <http://www.rvd.gov.hk/doc/en/forms/cr109.pdf> Electronic Submission of Forms (Rates, Government Rent and Tenancy Matters) to Rating and Valuation Department <http://eforms.rvd.gov.hk/eform/apps/RVD-eform.jsp> Integrated Registration Information System Online Services provided by the Land Registry <http://www.l.iris.gov.hk/eservices> Explanatory notes on Stamping of Property Document provided by GovHK https://www.gov.hk/en/residents/taxes/etax/services/stamping_of_property_document.htm Stamping Procedures and Explanatory Notes issued by the Inland Revenue Department, Stamp Office <https://www.ird.gov.hk/eng/pdf/irsdl19.pdf> Memorandum of Lodgement of Documents for Registration with the Land Registry provided by the Land Registry Explanatory notes provided in the Rating and Valuation Department website http://www.rvd.gov.hk/en/tenancy_matters/toolkit_lease.html Contact information of the Inland Revenue Department, Stamp Office http://www.ird.gov.hk/eng/cu_ol.htm Contact information of the Home Affairs Enquiry Centres https://www.had.gov.hk/en/contact_us/comment_c.htm Government 1823 FAQ website <http://www.1823.gov.hk/eng/FAQ/017010/index.shtm> Landlord & Tenant section in Community Legal Information Centre (CLIC) website https://www.clc.org.hk/en/topics/landlord_tenant The Land Registry website <http://www.landreg.gov.hk/en/home/index.htm> The E-package of DIY Residential Tenancy Agreement is supported financially by the HKU Knowledge Exchange Fund granted by the University Grants Committee. The working team of the E-package of DIY Residential Tenancy Agreement consists of the following members:- Academic staff of Faculty of Law, University of Hong Kong: Edmund SK Cham - Adjunct Associate Professor, Department of Professional Legal Education Dora SY Chan - Principal Lecturer Graduates and students of Faculty of Law, University of Hong Kong: CHAN Wai Kwan Manalie CHAN Wing Kei Sophia CHEONG Tsz Lok Stephen LAM Chun Tat Victor LAM Oi Yi Aeri LAW Kin Yip Oswald LI Ming Hui Mary LIT Ho Chi Melvin TSO Hiu Nok Jaime YUEN Felix DISCLAIMER IV. DISCLAIMER The documents and information contained in the E-package of DIY Residential Tenancy Agreement ("E-package") are provided for general information purpose only and should not be construed as legal advice or opinion on any specific facts or circumstances and should not be relied upon in that regard. Any use of the E-package is at the sole responsibility of the users. Neither CLIC, nor its host University, nor the CLIC data

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住宅租約：關於加蓋印花、註冊及提交表格CR109的指引 II. 住宅租約：

關於加蓋印花、註冊及提交表格CR109的指引 A. 簡介 A. 簡介 1. 本指引乃為「住宅租約不求人：電子資料冊」（下稱「資料冊」）內的住宅租約的補充，述明業主與租客訂立住宅租約後須採取何等步驟，以符合關於加蓋印花、註冊及提交表格CR109等適用於住宅租約的法例規定。住宅租約範本 I. 住宅租約範本 下載 Word版本 或 PDF版本. B. 加蓋印花程序 B. 加蓋印花程序 總則 租約、以租賃為目的之協議以及任何其他產生相似效果的文件(包括其複本)(以下統稱「租約」)均須繳納印花稅。業主、租客及任何其他簽訂該租約的人士均須承擔繳納印花稅的法律責任。租約須在其訂立之日起計30天內加蓋印花。逾期加蓋印花者將須繳付罰款，罰款額最高為原本印花稅款的10倍。沒有為租約加蓋印花的後果 未加蓋印花的租約在民事法律程序中將不獲接納為證據，意思是，未加蓋印花的租約的任何一方都不能強制執行該租約，即使另一方違反該租約亦然。

任何公職人員都不能把未加蓋印花的租約註冊或存檔，也不能根據未加蓋印花的租約採取行動。

印花稅署署長可提出民事訴訟向負責為租約加蓋印花的業主及租客追討任何未清繳的印花稅款。

加蓋印花的方式 閣下可選用以下三種方式其中之一，為租約加蓋印花：透過互聯網 最便捷的方式是透過「香港政府一站通」網站提交加蓋印花申請。這是一項24小時的服務。閣下無須向印花稅署遞交租約正本。電子印花服務使用者在透過互聯網提交加蓋印花申請前，須進行網上身份核實。電子印花服務使用者可採用以下任何一種方式核實身份：「印花易」帳戶；稅務編號及通行密碼；或 由香港郵政或電子核證服務有限公司發出的數碼證書。

透過互聯網提交加蓋印花申請的步驟如下：瀏覽電子印花服務。

選擇「立即登入電子印花服務」。在「提交加蓋印花申請」欄目下，選擇「租約」。

商業機構使用者可採用「印花易」帳戶或認可數碼證書核實身份。

個人使用者可採用「稅務易」帳戶或認可數碼證書核實身份。細閱指示，輸入申請資料。使用「繳費靈」、VISA或萬事達卡在網上繳交印花稅。閣下亦可選擇列印繳款通知書，循現行交稅途徑繳交印花稅。最後，按照指示列印印花證明書，並將之夾附於租約上。

印花證明書與傳統印花享有同等法律地位。郵寄 閣下可把加蓋印花申請表[IRSD111(C)]郵寄到香港灣仔告士打道郵政局郵箱28827號。申請表格可從稅務局網頁<https://www.ird.gov.hk/chi/pdf/irds111.pdf>下載或親身前往印花稅署索取。郵寄申請表時，無須附上租約正本。假如租約所載條款屬於常見條款，則閣下可自行計算應繳印花稅款，並將繳款支票夾附在申請表上。繳款支票須加劃線，並註明支付「香港特別行政區政府」。請勿郵寄現金或期票。印花稅署將於收到閣下繳款後5個工作天內把印花證明書郵寄給閣下。印花證明書與傳統印花享有同等法律地位。

親身前往印花稅署

閣下可前往印花稅署櫃位遞交租約正本和辦理加蓋印花手續。閣下可用現金或支票繳款。

印花稅署的地址和櫃位服務時間如下：地址：香港灣仔告士打道5號稅務大樓 3樓

(請瀏覽https://www.ird.gov.hk/chi/cu_ol.htm查看位置圖) 星期一至五

上午8時45分至下午5時(午膳時間照常辦公) 星期六、星期日及公眾假期 休息 #

備注：以上地址及開放時間僅供參考。請向相關部門及查閱相關網站確認地址和開放時間。

計算印花稅 租約印花稅按照租賃期計算，稅率如下：租賃期 印花稅稅率 1 a.

無指定租期或租期不固定 年租或平均年租的0.25% 2 b. 不超過1年 租期內須繳租金總額的0.25% 2 c.

超過1年但不超過3年 年租或平均年租的0.5% 0.5% 2 d. 超過3年 年租或平均年租的1% 2 e.

租約內提及的頂手費、建造費等 代價的4.25%(如根據租約須付租金)；

否則，須如買賣不動產般繳付相同的印花稅 f. 複本及對應本 每份5元 1

假如所計出的印花稅包括不足1元之數，則該不足之數須當作1元計算。2 年租、平均年租和租金總額須調高至最接近的100元計算。評定印花稅時，租約內所提及的訂金不會計算在內。

為計算租期：開始日期和終止日期均須計算在內。例：

租約於2017年1月1日開始，並於2017年12月31日終止。該租期為1年，屬於「不超過1年」的類別。
例：租約於2017年1月1日開始，並於2018年1月1日終止。該租期為1年零1日，屬於「超過1年但不超過3年」的類別。假如租約訂明一個固定租期且隨後繼續生效直至租約終止，或訂明一個固定租期且賦予續租權，則該租約下的租期須視為上述該固定租期。例：

租約為期2年，並賦權續期2年。該租期將被視為2年，屬於「超過1年但不超過3年」的類別。假如租約訂明一個固定租期，但可因某種情況或事件而提早終止租約，則該租約下的租期為該固定租期。例：

租約為期4年，而租客有權在第2年年底終止租約。該租期將被視為4年，屬於「超過3年」的類別。
逾期加蓋印花

閣下一旦逾期為租約加蓋印花或未有為租約加蓋印花，將可能要繳付罰款，罰則如下：逾期時間
罰款 不遲逾1個月 印花稅款額的2倍 遲逾1個月，但不遲逾2個月 印花稅款額的4倍 其他情況
印花稅款額的10倍 閣下如欲申請減免罰款，請以書面提出，並解釋逾期原因和提交證據以作支持。
申請表格可從稅務局網頁<https://www.ird.gov.hk/chi/pdf/irs127.pdf>下載或親身前往印花稅署索取。印花稅署署長可視乎個別情況，減免部份或全部應繳罰款。

稅務局製作了一個簡單的軟件，幫助市民大眾計算租約的應繳印花稅。軟件刊載於稅務局網址：

https://www.ird.gov.hk/chi/ese/sd_comp/csdta.htm C. 註冊程序 C. 註冊程序 總則

租約、租契及租賃協議均應在土地註冊處註冊。假如租約以市值租金批出而租期為三年或以下，則即使該租約未在土地註冊處註冊，其優先權亦不受影響。

假如租約包含續租權，則即使該租約的租期為三年或以下，該租約仍須予註冊，以保障其優先權。沒有為租約註冊的後果 租約一經註冊，將享有較未註冊文件及其他隨後註冊的文件為高的優先權。租約註冊後，任何人在處理該租約所涉物業時將得悉或注意到該租約的存在，因此該租約的優先權不會喪失。相對於隨後真誠地行事並為其權益支付有價值代價的任何買家或承按人，未經註冊的租約將失去優先權。租約各方若然不肯定應否在土地註冊處註冊該租約以保障其優先權，應當徵詢法律意見，以確定是否有必要註冊該租約。應於何時註冊租約？

假如租約於其簽立之日起計一個月內註冊，則該租約須當作自其簽立之日開始享有優先權。

假如租約於其簽立之日起計超過一個月之後註冊，則該租約將自其註冊日期開始享有優先權。

註冊費 租約或租賃協議的註冊費為210元。註冊費用可以現金、「易辦事」或信用卡方式繳交。

所有已繳註冊費在任何情況下均不會獲退還。自行遞交租約註冊的程序

租約各方可委託事務律師代為把該租約遞交至土地註冊處註冊，亦可自行遞交該租約。所有提交以作註冊的文件，必須為A4大小，並須以黑墨在白紙或蔚藍色的帳簿紙上單面列印或書寫。

租約必須於核實其註冊摘要之前加蓋印花。每份遞交註冊的租約必須附連填妥的「註冊摘要表格(LR152D)」，當中述明相關文件的主要詳情。摘要表格可從土地註冊處客戶服務中心購買(地址：香港金鐘道66號金鐘道政府合署19樓)，收費為每份五元。摘要表格要求提供的資料，包括但不限於租約所涉物業的地段編號、物業參考編號及不分割份數。要獲取這些資料，最輕易和切實的方法就是查閱該物業的土地登記紀錄。閣下可採取下述步驟查閱土地登記紀錄：如何查閱分區登記冊？

櫃位查冊及自助查冊 閣下可親身前往土地註冊處客戶服務中心或位於大埔、荃灣及元朗各區的新界查冊中心(各個辦事處的詳情，載於本部份第6段)，利用櫃位查冊及自助查冊服務進行土地登記查冊。「綜合註冊資訊系統」網上服務 閣下可登入「綜合註冊資訊系統」(<https://www1.iris.gov.hk/eservices/>)，選擇「查閱土地登記冊」。在下列四欄其中之一輸入資料：(I)街道名稱；(II)屋苑/樓宇名稱；(III)地段詳情；及(IV)物業參考編號。

選擇欲進行查冊的土地登記冊，然後輸入所需資料。現行基本資料查冊費用為十元。

閣下在填寫摘要表格時若然需要指引或協助，可參閱土地註冊處網站內的「註冊摘要表格指南」(<http://www.landreg.gov.hk/tc/form/152form.htm>)。摘要表格須由業主或租客擬備。在摘要表格內填上所有詳情後，租約方(最好為業主)須在監誓員面前宣誓，以核實摘要表格的內容。土地註冊處接受市民預約安排監誓，以核實摘要表格的內容。如欲預約，請致電土地註冊處收契組(電話號碼：3541 2200)。閣下使用土地註冊處的宣誓核證服務之前，必須填妥「申請在土地註冊處監誓員面前宣誓/作出確認以核實註冊摘要」表格，該文件可向土地註冊處索取。在土地註冊處宣誓以證明摘要內容屬實的費用為170元。在土地註冊處宣誓的程序，僅為預備註冊租約的先決步驟之一，不得視為租約註冊已獲接納。租約必須完全符合《土地註冊條例》及其規例的規定，否則不會獲准註冊。閣下亦須填妥「遞交文書清單」(表格載於<http://www.landreg.gov.hk/tc/pdf/lodgement.pdf>)，以表明遞交文件的正確次序。就一般租賃而言，只有一份租約遞交註冊，遞交文書清單亦只須述明該份租約的詳情。閣下須填妥「申請契約註冊」表格。填妥所有文件及核實摘要內容後，閣下應帶同下列所有文件前往土地註冊處，完成遞交租約註冊的程序：(已妥為加蓋印花的)租約已填妥和核實的「註冊摘要」表格 已填妥的「申請契約註冊」表格

已填妥的「申請在土地註冊處監誓員面前宣誓/作出確認以核實註冊摘要」表格

港幣210元，作為租約註冊費 港幣170元，作為宣誓/確認費 已填妥的「遞交文書清單」

閣下向土地註冊處遞交文件時，應向處方提供閣下的姓名、通訊地址及聯絡電話號碼。土地註冊處

職員並不負責就如何填寫註冊摘要或租約內容等事項提供意見。親身遞交租約註冊的人，理應明瞭《土地註冊條例》及其規例內關於註冊的規定。閣下應當細心閱讀各份申請表格及註冊摘要表格所列的所有指引和條件。只有當閣下已填妥及簽署所有所需表格後，土地註冊處才會受理閣下遞交租約註冊的申請。土地註冊處客戶服務中心及新界查冊中心的聯絡資料 客戶服務中心 (作遞交契據及進行土地查冊之用) 地址：香港金鐘道66號金鐘道政府合署19樓 星期一至星期五 遞交契據：上午9時至下午1時30分 土地查冊：上午9時至下午12時30分；下午2時至5時* 星期六、日及公眾假期 休息 新界查冊中心 (只作進行土地查冊之用) 大埔查冊中心 地址：大埔鄉事會街8號大埔綜合大樓4樓 星期一至星期五 上午9時至下午12時30分；下午2時至5時* 星期六、日及公眾假期 休息 荃灣查冊中心 地址：荃灣青山公路174至208號荃灣多層停車場大廈11樓 星期一至星期五 上午9時至下午12時30分；下午2時至5時* 星期六、日及公眾假期 休息 元朗查冊中心 地址：元朗橋樂坊2號元朗政府合署暨大橋街市7樓 星期一至星期五 上午9時至下午12時30分；下午2時至5時* 星期六、日及公眾假期 休息 *自助查冊午膳時間照常 # 備注：以上地址及開放時間僅供參考。請向相關部門及查閱相關網站確認地址和開放時間。 D. 提交表格CR109 D. 提交表格CR109 由業主提交表格CR109 新一份住宅租約(既包括新約，也包括續約)一經訂立，業主或其代表/代理人須在該新訂或續訂租約訂立之日起一個月內向差餉物業估價署(下稱「差估署」)署長(下稱「差估署署長」)提交表格CR109(「新租出或重訂協議通知書」)以供批署。凡書面住宅租約訂明固定租期為五年或以上，且該租約沒有訂明業主可提早終止租約或訂明在固定租期內繳交同意租賃金或加租，則毋須就該租約提交表格CR109。不提交表格之後果 除非差估署署長已在相關租約的表格CR109上批署，否則業主無權採取法律行動以追收該租約下的租金。 如何索取表格CR109? 表格CR109可循下列途徑取得： 從差估署網頁(<http://www.rvd.gov.hk/doc/tc/forms/cr109c.pdf>)下載 向差估署辦事處索取，地址為九龍長沙灣道303號長沙灣政府合署15樓 向稅務局轄下印花稅署索取，地址為灣仔告士打道5號稅務大樓3樓 向就近民政事務處索取，各區民政事務處地址詳情載於 http://www.had.gov.hk/tc/contact_us/comment_c.htm 如何提交表格? 表格CR109可藉下列方式提交：親身或以郵遞方式提交至差估署 地址：九龍長沙灣道303號長沙灣政府合署15樓 辦公時間：星期一至五上午8時15分至下午6時 #備注：以上地址及開放時間僅供參考。請向相關部門及查閱相關網站確認地址和開放時間。 網上提交 提交電子表格CR109 (<http://eforms.rvd.gov.hk/eform/apps/RVD-eform-c.jsp>) 以圖文傳真方式提交的表格不會獲接納。費用 於雙方訂立租約後一個月內提交表格CR109：免費。 於雙方訂立租約之日起計一個月後提交表格CR109：須繳付逾期手續費310元。繳費方法 業主如於雙方訂立租約之日起計一個月後提交表格，可藉以下任何一種方式繳付逾期手續費： 親身繳費 以現金或註明支付「香港特別行政區政府」的劃線支票繳費。以郵寄方式繳費 郵寄註明支付「香港特別行政區政府」的劃線支票。提交電子表格的繳費方式 以「繳費靈」或信用卡繳費，或於提交電子表格後14日內以劃線支票繳費。處理時間 差估署會在一個月內批署表格CR109並把已批署的表格分別送交業主與租客。查詢/詢問批署進展 一般查詢，可致電差估署24小時客戶服務熱線：2152 0111。如欲尋求租務主任服務或查詢申請進展，可致電差估署：2150 8229。資料或不時更改 本指引所載任何資料可不時更改或更新，恕不另行通知。資料冊使用者按照本指引行事前，務請自行核實相關資料是否最新和適時。確認聲明 III. 確認聲明 「住宅租約不求人：電子資料冊」免費供公眾人士使用。任何人不得使用、複製或傳播該電子資料冊以作任何商業用途。該電子資料冊曾經提及、複述和摘錄各類源自下列政府網站的資料、注釋和表格，並確認所有該等資料、注釋和表格的版權由香港特別行政區政府擁有。相關政府網站包括：注釋 其他 加蓋印花申請表：由稅務局印花稅署提供 <https://www.ird.gov.hk/chi/pdf/irsdl11.pdf> 「申請減免逾期加蓋印花罰款」表格：由稅務局印花稅署提供 <https://www.ird.gov.hk/chi/pdf/irsdl27.pdf> 表格CR109：由差餉物業估價署提供 <http://www.rvd.gov.hk/doc/tc/forms/cr109c.pdf> 以電子方式向差餉物業估價署提交表格(差餉、地租及租務事宜) <http://eforms.rvd.gov.hk/eform/apps/RVD-eform-c.jsp> 綜合註冊資訊系統網上服務：由土地註冊處提供 <http://www1.iris.gov.hk/eservices> 關於為物業文件加蓋印花的注釋：由「香港政府一站通」提供 https://www.gov.hk/tc/residents/taxes/etax/services/stamping_of_property_document.htm 加蓋印花程序和注釋：由稅務局印花稅署提供 <https://www.ird.gov.hk/chi/pdf/irsdl19.pdf> 關於「向土地註冊處提交辦理文件註冊的備忘錄」：由土地註冊處提供 差餉物業估價署網站所提供的注釋 http://www.rvd.gov.hk/tc/tenancy_matters/toolkit_lease.html 稅務局印花稅署的聯絡資料

http://www.ird.gov.hk/chi/cu_ol.htm 民政諮詢中心的聯絡資料

https://www.had.gov.hk/tc/contact_us/comment_c.htm 政府1823: 「常見問題」網站

<http://www.1823.gov.hk/big5/FAQ/017010/index.shtm> 「社區法網」網站:

關於業主與租客的專頁 https://www.clic.org.hk/zh/topics/landlord_tenant 土地註冊處網站

<http://www.landreg.gov.hk/tc/home/index.htm> 此「住宅租約不求人:

電子資料冊」獲大學教育資助委員會撥款的港大知識交流基金資助。「住宅租約不求人:

電子資料冊」工作組由以下成員組成: 香港大學法律學院教員: 湛樹基 -

專業法律教育部客席副教授 陳淑儀 - 首席講師 香港大學法律學院畢業生及學生: 列皓志 阮沛恆 李名蕙 林藹怡 林進達 陳韋君 陳穎琪 曹曉諾 張子樂 羅健業 免責聲明 IV. 免責聲明

「住宅租約不求人: 電子資料冊」(下稱「資料冊」)所載文件和資料純粹旨在提供一般資訊,不應視作或詮釋為就具體事實或情況提供法律意見,使用者亦不應倚賴資料冊內容為法律意見。使用資料冊所涉及的一切責任,得由使用者自行承擔。對於使用資料冊所引致的任何損失,「社區法網」、其所屬大學以及「社區法網」資料提供者概不負責。使用資料冊時如有疑問(包括任何關於使用者本身情況或具體法律的問題),敬請自行尋求獨立法律意見。資料冊所載文件和資料內容,可不時因應實際情況予以更改。對於資料冊內容是否準確、完整或適時,「社區法網」、其所屬大學以及「社區法網」資料提供者概不作出任何擔保、承諾或保證。資料冊所提述的其他網站和超文本連結,其內容並非由「社區法網」、其所屬大學以及「社區法網」資料提供者維持或控制。對於資料冊所提述的其他網站和超文本連結,包括其是否可供使用、其內容及其是否準確,「社區法網」、其所屬大學以及「社區法網」資料提供者既不負責,亦不作出任何擔保、承諾或保證。對於使用資料冊所直接或間接引致的任何損失,「社區法網」、其所屬大學、「社區法網」資料提供者以及任何參與創建、製備或發行資料冊的人一概不對資料冊使用者承擔任何法律責任。住宅租約:

关于加盖公章、注册及提交表格CR109的指引 II. 住宅租約:

关于加盖公章、注册及提交表格CR109的指引 住宅租約范本 I. 住宅租約范本 下载 Word版本 或 PDF版本. A. 简介 A. 简介 本指引乃为「住宅租約不求人: 电子资料冊」(下称「资料冊」)内的住宅租約的补充,述明业主与租客订立住宅租約后须采取何等步骤,以符合关于加盖公章、注册及提交表格CR109等适用于住宅租約的法例规定。B. 加盖公章程序 B. 加盖公章程序 总则 租約、以租赁为目的之协议以及任何其他产生相似效果的文件(包括其副本)(以下统称「租約」)均须缴纳印花稅。业主、租客及任何其他签订该租約的人士均须承担缴纳印花稅的法律責任。租約须在其订立之日起计30天内加盖公章。逾期加盖公章者将须缴付罰款,罰款額最高为原本印花稅款的10倍。没有为租約加盖公章的后果 未加盖公章的租約在民事法律程序中将不获接纳为证据,意思是,未加盖公章的租約的任何一方都不能强制执行该租約,即使另一方违反该租約亦然。

任何公职人员都不能把未加盖公章的租約注册或存档,也不能根据未加盖公章的租約采取行动。印花稅署署长可提出民事诉讼向负责为租約加盖公章的业主及租客追讨任何未清缴的印花稅款。加盖公章的方式 透过互联网 最便捷的方式是透过「香港政府一站通」网站提交加盖公章申请。这是一项24小时的服务。阁下无须向印花稅署递交租約正本。电子印花服务用户在透过互联网提交加盖公章申请前,须进行网上身份核实。电子印花服务使用者可采用以下任何一种方式核实身份:

「印花易」账户; 稅務编号及通行密码; 或

由香港邮政或电子核证服务有限公司发出的数码证书。透过互联网提交加盖公章申请的步骤如下: 浏览电子印花服务。选择「立即登入电子印花服务」。

在「提交加盖公章申请」栏目下,选择「租約」。

商业机构使用者可采用「印花易」账户或认可数码证书核实身份。

个人使用者可采用「稅務易」账户或认可数码证书核实身份。细阅指示,输入申请资料。使用「缴费灵」、VISA或万事达卡在網上缴交印花稅。閣下亦可选择打印繳款通知书,循现行交稅途径缴交印花稅。最后,按照指示列印印花证明书,并将之夹附于租約上。

印花证明书与传统印花享有同等法律地位。 邮寄 閣下可把加盖公章申请表[IRSD111(C)]邮寄到香港湾仔告士打道邮政局邮箱28827号。申请表格可从稅務局网页<https://www.ird.gov.hk/chs/pdf/irsd111.pdf>下载或亲身前往印花稅署索取。邮寄申请表时,无须附上租約正本。假如租約所载条款属于常见条款,則閣下可自行计算应缴印花稅款,并将繳款支票夹附在申请表上。繳款支票须加划线,并注明支付「香港特别行政区政府」。请勿邮寄現金或期票。印花稅署将于收到閣下繳款后5个工作日内把印花证明书邮寄给閣下。印花证明书与传统印花享有同等法律地位。

亲身前往印花稅署

閣下可前往印花稅署柜位递交租約正本和办理加盖公章手续。閣下可用現金或支票繳款。

印花稅署的地址和柜位服务时间如下: 地址: 香港湾仔告士打道5号稅務大樓 3楼

(请浏览https://www.ird.gov.hk/chs/cu_ol.htm查看位置图) 星期一至五

上午8时45分至下午5时(午膳时间照常办公) 星期六、星期日及公众假期 休息 #

备注: 以上地址及开放时间仅供参考。 请向相关部门及查阅相关网站确认地址和开放时间

閣下可选用以下三种方式其中之一,为租約加盖公章: 计算印花稅

租约印花税按照租赁期计算，税率如下： 租赁期 印花税税率1 a. 无指定租期或租期不固定 年租或平均年租的0.25%2 b. 不超逾1年 租期内须缴租金总额的0.25%2 c. 超逾1年但不超逾3年 年租或平均年租的0.5%0.5%2 d. 超逾3年 年租或平均年租的1%2 e. 租约内提及的顶手费、建造费等代价的4.25% (如根据租约须付租金)； 否则，须如买卖不动产般缴付相同的印花税 f. 复本及对应本 每份5元 1 假如所计出的印花税包括不足1元之数，则该不足之数须当作1元计算。 2 年租、平均年租和租金总额须调高至最接近的100元计算。评定印花税时，租约内所提及的订金不会计算在内。

为计算租期： 开始日期和终止日期均须计算在内。 例：

租约于2017年1月1日开始，并于2017年12月31日终止。该租期为1年，属于「不超逾1年」的类别。

例： 租约于2017年1月1日开始，并于2018年1月1日终止。该租期为1年零1日，属于「超逾1年但不超逾3年」的类别。 假如租约订明一个固定租期且随后继续生效直至租约终止，或订明一个固定租期且赋予续租权，则该租约下的租期须视为上述该固定租期。 例：

租约为期2年，并赋予续期2年。该租期将被视为2年，属于「超逾1年但不超逾3年」的类别。 假如租约订明一个固定租期，但可因某种情况或事件而提早终止租约，则该租约下的租期为该固定租期。 例：

租约为期4年，而租客有权在第2年年底终止租约。该租期将被视为4年，属于「超逾3年」的类别。

逾期加盖印花

阁下一旦逾期为租约加盖印花或未有为租约加盖印花，将可能要缴付罚款，罚则如下： 逾期时间 罚款 不迟逾1个月 印花税款额的2倍 迟逾1个月，但不迟逾2个月 印花税款额的4倍 其他情况 印花税款额的10倍 阁下如欲申请减免罚款，请以书面提出，并解释逾期原因和提交证据以作支持。 申请表格可从税务局网页<https://www.ird.gov.hk/chs/pdf/irs127.pdf>下载或亲身前往印花税署索取。印花税署署长可视乎个别情况，减免部份或全部应缴罚款。

税务局制作了一个简单的软件，帮助市民大众计算租约的应缴印花税。软件刊载于税务局网址：

https://www.ird.gov.hk/chi/ese/sd_comp/csdta.htm C. 注册程序 C. 注册程序 总则

租约、租契及租赁协议均应在土地注册处注册。 假如租约以市值租金批出而租期为三年或以下，则即使该租约未在土地注册处注册，其优先权亦不受影响。

假如租约包含续租权，则即使该租约的租期为三年或以下，该租约仍须予注册，以保障其优先权。

没有为租约注册的后果 租约一经注册，将享有较未注册文件及其他随后注册的文件为高的优先权。

租约注册后，任何人在处理该租约所涉物业时将得悉或注意到该租约的存在，因此该租约的优先权不会丧失。 相对于随后真诚地行事并为其权益支付有价值代价的任何买家或承按人，未经注册的租约将失去优先权。 租约各方若然不肯定应否在土地注册处注册该租约以保障其优先权，应当征询法律意见，以确定是否有必要注册该租约。 应于何时注册租约？

假如租约于其签订之日起计一个月内注册，则该租约须当作自其签订之日开始享有优先权。

假如租约于其签订之日起计超过一个月之后注册，则该租约将自其注册日期开始享有优先权。

注册费 租约或租赁协议的注册费为210元。 注册费用可以现金、「易办事」或信用卡方式缴交。

所有已缴注册费在任何情况下均不会获退还。 自行递交租约注册的程序

租约各方委托事务律师代为把该租约递交至土地注册处注册，亦可自行递交该租约。 所有提交以作注册的文件，必须为A4大小，并须以黑墨在白纸或蔚蓝色的账簿纸上单面打印或书写。

租约必须于核实其注册摘要之前加盖印花。 每份递交注册的租约必须附连填妥的「注册摘要表格 (LR152D)」，当中述明相关文件的主要详情。摘要表格可从土地注册处客户服务中心购买 (地址：香港金钟道66号金钟道政府合署19楼)，收费为每份五元。 摘要表格要求提供的资料，包括但不限于租约所涉物业的地段编号、物业参考编号及不分割份数。要获取这些资料，最轻易和切实的方法就是查阅该物业的土地登记纪录。 阁下可采取下述步骤查阅土地登记纪录： 如何查阅分区登记册？ 柜位查册及自助查册 阁下可亲身前往土地注册处客户服务中心或位于大埔、荃湾及元朗各区的新界查册中心 (各个办事处的详情，载于本部份第6段)，利用柜位查册及自助查册服务进行土地登记查册。

「综合注册资讯系统」网上服务 阁下可登入「综合注册资讯系统」 (<https://www1.iris.gov.hk/eservices/>)，选择「查阅土地登记册」。 在下列四栏其中之一输入资料：(I)街道名称；(II)屋苑/楼宇名称；(III)地段详情；及(IV)物业参考编号。

选择欲进行查册的土地登记册，然后输入所需资料。现行基本资料查册费用为十元。

阁下在填写摘要表格时若然需要指引或协助，可参阅土地注册处网站内的「注册摘要表格指南」

(<http://www.landreg.gov.hk/chs/form/152form.htm>)。 摘要表格须由业主或租客拟备。在摘要表格内填上所有详情后，租约方 (最好为业主) 须在监督员面前宣誓，以核实摘要表格的内容。 土地注册处接受市民预约安排监誓，以核实摘要表格的内容。如欲预约，请致电土地注册处收契组 (电话号码：3541 2200)。 阁下使用土地注册处的宣誓核证服务之前，必须填妥「申请在土地注册处监督员面前宣誓/作出确认以核实注册摘要」表格，该文件可向土地注册处索取。在土地注册处宣誓以证明摘要内容属实的费用为170元。 在土地注册处宣誓的程序，仅为预备注册租约的先决步骤之一，不得视为租约注册已获接纳。租约必须完全符合《土地注册条例》及其规例的规定，否则不会获准注册。 阁下亦须填妥「递交文书清单」 (表格载于<http://www.landreg.gov.hk/chs/pdf/lodgement>)

.pdf)，以表明递交文件的正确次序。就一般租赁而言，只有一份租约递交注册，递交文书清单亦只须述明该份租约的详情。阁下须填妥「申请契约注册」表格。填妥所有文件及核实摘要内容后，阁下应带同下列所有文件前往土地注册处，完成递交租约注册的程序：（已妥为加盖印花的）租约已填妥和核实的「注册摘要」表格 已填妥的「申请契约注册」表格 已填妥的「申请在土地注册处监誓员面前宣誓/作出确认以核实注册摘要」表格 港币210元，作为租约注册费 港币170元，作为宣誓/确认费 已填妥的「递交文书清单」

阁下向土地注册处递交文件时，应向处方提供阁下的姓名、通讯地址及联络电话号码。土地注册处职员并不负责就如何填写注册摘要或租约内容等事项提供意见。亲身递交租约注册的人，理应明了《土地注册条例》及其规例内关于注册的规定。阁下应当细心阅读各份申请表格及注册摘要表格所列的所有指引和条件。只有当阁下已填妥及签署所有所需表格后，土地注册处才会受理阁下递交租约注册的申请。土地注册处客户服务中心及新界查册中心的联络资料 客户服务中心（作递交契据及进行土地查册之用）地址：香港金钟道66号金钟道政府合署19楼 星期一至星期五 递交契据：上午9时至下午1时30分 土地查册：上午9时至下午12时30分；下午2时至5时* 星期六、日及公众假期 休息 新界查册中心（只作进行土地查册之用）大埔查册中心 地址：大埔乡事会街8号大埔综合大楼4楼 星期一至星期五 上午9时至下午12时30分；下午2时至5时* 星期六、日及公众假期 休息 荃湾查册中心 地址：荃湾青山公路174至208号荃湾多层停车场大厦11楼 星期一至星期五 上午9时至下午12时30分；下午2时至5时* 星期六、日及公众假期 休息 元朗查册中心 地址：元朗桥乐坊2号元朗政府合署暨大桥街7楼 星期一至星期五 上午9时至下午12时30分；下午2时至5时* 星期六、日及公众假期 休息 *自助查册午膳时间照常 # 备注：以上地址及开放时间仅供参考。 请向相关部门及查阅相关网站确认地址和开放时间。 D. 提交表格CR109 D. 提交表格CR109 由业主提交表格CR109 新一份住宅租约（既包括新约，也包括续约）一经订立，业主或其代表/代理人须在该新订或续订租约订立之日起一个月内向差餉物业估价署（下称「差估署」）署长（下称「差估署署长」）提交表格CR109（「新租出或重订协议通知书」）以供批署。凡书面住宅租约订明固定租期为五年或以上，且该租约没有订明业主可提早终止租约或订明在固定租期内缴交同意租赁金或加租，则毋须就该租约提交表格CR109。不提交表格之后果 除非差估署署长已在相关租约的表格CR109上批署，否则业主无权采取法律行动以追收该租约下的租金。

如何索取表格CR109？表格CR109可循下列途径取得：

从差估署网页 (<http://www.rvd.gov.hk/doc/sc/forms/cr109c.pdf>) 下载

向差估署办事处索取，地址为九龙长沙湾道303号长沙湾政府合署15楼

向税务局辖下印花税署索取，地址为湾仔告士打道5号税务大楼3楼

向就近民政事务处索取，各区民政事务处地址详情载于 http://www.had.gov.hk/chs/contact_us/comment_c.htm 如何提交表格？表格CR109可藉下列方式提交：亲身或以邮递方式提交至差估署 地址：九龙长沙湾道303号长沙湾政府合署15楼 办公时间：星期一至五上午8时15分至下午6时 #备注：以上地址及开放时间仅供参考。 请向相关部门及查阅相关网站确认地址和开放时间。

网上提交 提交电子表格CR109 (<http://eforms.rvd.gov.hk/eform/apps/RVD-eform-c.jsp>) 以图文传真方式提交的表格不会获接纳。 费用 于双方订立租约后一个月内提交表格CR109：免费。 于双方订立租约之日起计一个月后提交表格CR109：须缴付逾期手续费310元。 缴费方法 业主如于双方订立租约之日起计一个月后提交表格，可藉以下任何一种方式缴付逾期手续费： 亲身缴费 以现金或注明支付「香港特别行政区政府」的划线支票缴费。 以邮寄方式缴费 邮寄注明支付「香港特别行政区政府」的划线支票。 提交电子表格的缴费方式 以「缴费灵」或信用卡缴费，或于提交电子表格后14日内以划线支票缴费。 处理时间 差估署会在一个月内批署表格CR109并把已批署的表格分别送交业主与租客。 查询/询问批署进展 一般查询，可致电差估署24小时客户服务热线：2152 0111。如欲寻求租务主任服务或查询申请进展，可致电差估署：2150 8229。 资料或不时更改 本指引所载任何资料可不时更改或更新，恕不另行通知。资料册用户按照本指引行事前，务请自行核实相关资料是否最新和适时。 确认声明 III. 确认声明 申请表格「住宅租约不求人：电子资料册」免费供公众人士使用。任何人不得使用、复制或传播该电子资料册以作任何商业用途。该电子资料册曾经提及、复述和摘录各类源自下列政府网站的资料、注释和表格，并确认所有该等资料、注释和表格的版权由香港特别行政区政府拥有。相关政府网站包括： 注释 其他 加盖印花申请表：由税务局印花税署提供 <https://www.ird.gov.hk/chs/pdf/irsdl11.pdf> 「申请减免逾期加盖印花罚款」表格：由税务局印花税署提供 <https://www.ird.gov.hk/chs/pdf/irsdl27.pdf> 表格CR109：由差餉物业估价署提供 <http://www.rvd.gov.hk/doc/tc/forms/cr109c.pdf> 以电子方式向差餉物业估价署提交表格（差餉、地租及租务事宜） <http://eforms.rvd.gov.hk/eform/apps/RVD-eform-c.jsp> 综合注册资料系统网上服务：

由土地注册处提供 <http://www1.iris.gov.hk/eservices> 关于为物业文件加盖印花的注释：

由「香港政府一站通」提供

https://www.gov.hk/sc/residents/taxes/etax/services/stamping_of_property_document.htm

加盖印花程序和注释：由税务局印花税署提供 <https://www.ird.gov.hk/chi/pdf/irsdl119.pdf>

关于「向土地注册处提交办理文件注册的备忘录」：由土地注册处提供

差饷物业估价署网站所提供的注释

http://www.rvd.gov.hk/sc/tenancy_matters/toolkit_lease.html 税务局印花税署的联络资料

https://www.ird.gov.hk/chs/cu_ol.htm 民政咨询中心的联络资料

https://www.had.gov.hk/chs/contact_us/comment_c.htm 政府1823：「常见问题」网站

<http://sc.1823.gov.hk/TuniS/www.1823.gov.hk/big5/FAQ/017010/index.shtm>

「社区法网」网站：关于业主与租客的专页

https://www.clic.org.hk/cn/topics/landlord_tenant 土地注册处网站

<https://www.landreg.gov.hk/chs/home/index.htm> 此「住宅租约不求人：

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