

《地稅及地價 (分攤) 條例》

(第 125 章)

Government Rent and Premium (Apportionment) Ordinance

(Cap. 125)

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(第 125 章)

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Government Rent and Premium (Apportionment) Ordinance

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本條例旨在就地稅及地價的分攤事宜訂定條文。

To provide for the apportionment of Government rent and premium.

(Amended 29 of 1998 s. 35)

[1970 年 5 月 8 日]
(格式變更——2021 年第 5 號編輯修訂紀錄)

[8 May 1970]
(Format changes—E.R. 5 of 2021)

第 I 部 導言

Part I Preliminary

1. 簡稱

本條例可引稱為《地稅及地價(分攤)條例》。

1. Short title

This Ordinance may be cited as the Government Rent and Premium (Apportionment) Ordinance.

(Amended 29 of 1998 s. 36)

2. 釋義

在本條例中，除文意另有所指外——

已釐定的地稅 (determined Government rent) 指地政總署署長根據第 5 或 12 條釐定，作為就某一段或某項有關權益而須繳付的地稅的款額；(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂；由 1998 年第 29 號第 105 條修訂)

已釐定的每年的地價分期付款 (determined annual instalment of premium) 指地政總署署長根據第 5 或 12 條釐定，作為就某一段或某項有關權益而須繳付的每年的地價分期付款的款額；(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

分段 (section) 指某地段的任何部分或分割部分，而藉着或根據某份在土地註冊處註冊的文書，該部分或分割部分已予

2. Interpretation

In this Ordinance, unless the context otherwise requires—

determined annual instalment of premium (已釐定的每年的地價分期付款) means the sum determined by the Director of Lands under section 5 or 12 as the annual instalment of premium payable in respect of a section or a relevant interest; (Amended 8 of 1993 s. 3; L.N. 291 of 1993)

determined Government rent (已釐定的地稅) means the sum determined by the Director of Lands under section 5 or 12 as the Government rent payable in respect of a section or a relevant interest; (Amended 8 of 1993 s. 3; L.N. 291 of 1993; 29 of 1998 s. 105)

existing building (現有建築物) means a building standing on a lot or section—

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轉讓、讓與或保留，為期達該地段的政府租契所設定的整段年期，或藉着或根據某份在土地註冊處註冊的文書，該部分或分割部分由該地段的政府租契所設定的全部權益，已予轉讓、讓與或保留；(由 1993 年第 8 號第 2 條修訂；由 1998 年第 29 號第 105 條修訂)

主要地稅 (principal Government rent) 指就某地段所須繳付的地稅；(由 1998 年第 29 號第 105 條修訂)

主要地價 (principal premium) 指就某地段所須繳付的地價；

地段 (lot) 指 ——

- (a) 作為政府租契標的之任何一片或一幅地；及 (由 1998 年第 29 號第 105 條修訂)
- (b) 憑藉第 8(3) 或 27(2) 條，被當作為地段的分段；

地價 (premium) 指須向政府繳付的並非地稅的款項，作為以下事項的條件或代價 —— (由 1998 年第 29 號第 105 條修訂)

- (a) 政府租契的批出、續期或延續；
- (b) 同意將政府租契或政府租契所訂任何權利轉讓；或
- (c) 政府租契期限的延長或政府租契的更改；(由 1998 年第 29 號第 105 條修訂)

有關權益 (relevant interest) 指某建築物所在地段的不分割份數，而該份數的擁有人，就他本身與該地段的其他不分割份數的擁有人之間而言，有權根據某份在土地註冊處註冊的文書的條款，獨有管有該建築物內的處所；(由 1993 年第 8 號第 2 條修訂)

現有建築物 (existing building) 指在某地段或分段上的任何建築物，而 ——

- (a) 該地段或分段的政府租契，已按照該政府租契內所載關於續期的但書或依據某法例規定條文予以續期，或已在分期繳付地價的條件下獲得重批；

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- (a) the Government lease of which has been renewed in accordance with a proviso for renewal contained therein or pursuant to a statutory provision, or has been regranted subject to payment of a premium by instalments;
- (b) a relevant interest in which was created or agreed to be created under an instrument registered in the Land Registry before 1 August 1970; and
- (c) in respect of which no instrument containing a basis of apportionment of the principal Government rent reserved under the new Government lease or of the annual instalment of premium payable in respect of that relevant interest has been registered in the Land Registry; (*Added 29 of 1973 s. 2. Amended 8 of 1993 s. 2; 29 of 1998 s. 105*)

lot (地段) means—

- (a) any piece or parcel of ground the subject of a Government lease; and (*Amended 29 of 1998 s. 105*)
- (b) a section which, by virtue of section 8(3) or 27(2), is deemed to be a lot;

owner (擁有人), in relation to a section or a relevant interest, means—

- (a) the person whose name is registered in the Land Registry as that of the owner or one of the owners of the section or relevant interest; and
- (b) a mortgagee under a mortgage which is registered in the Land Registry; (*Amended 8 of 1993 s. 2*)

premium (地價) means any sum, other than Government rent, required to be paid to the Government as a condition or in consideration of— (*Amended 29 of 1998 s. 105*)

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- (b) 在該地段或分段中的某項有關權益，是根據某份在 1970 年 8 月 1 日前在土地註冊處註冊的文書設定或同意設定的；及
- (c) 就該地段或分段而言，並無任何下述文書，即載有由新政府租契保留權益以收取的主要地稅的分攤基準，或載有就該項有關權益所須繳付的地價分期付款的分攤基準的文書，在土地註冊處註冊；(由 1973 年第 29 號第 2 條增補。由 1993 年第 8 號第 2 條修訂；由 1998 年第 29 號第 105 條修訂)

擁有人 (owner) 就任何分段或有關權益而言，指——

- (a) 姓名或名稱在土地註冊處註冊為該分段或有關權益的擁有人或其中一名擁有人的人；及
- (b) 在土地註冊處註冊的任何按揭的承按人。(由 1993 年第 8 號第 2 條修訂)

3. 適用範圍

- (1A) (a) 除 (b) 段另有規定外，本條例自下述日期起不適用於根據《地租(評估及徵收)條例》(第 515 章)所指的適用租契而持有的土地的權益——
- (i) 如屬藉《新界土地契約(續期)條例》(第 150 章)第 6 條續期的適用租契，即為 1997 年 6 月 28 日；

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- (a) the grant, renewal or continuance of a Government lease;
- (b) consent to the assignment of a Government lease or of any rights under a Government lease; or
- (c) the extension or variation of a Government lease; (Amended 29 of 1998 s. 105)

principal Government rent (主要地稅) means the Government rent payable in respect of a lot; (Amended 29 of 1998 s. 105)

principal premium (主要地價) means the premium payable in respect of a lot;

relevant interest (有關權益) means the undivided share in the lot on which a building stands, the owner of which share, as between himself and the owners of the other undivided shares in that lot, is entitled under the terms of an instrument registered in the Land Registry to exclusive possession of premises in that building; (Amended 8 of 1993 s. 2)

section (分段) means any portion or division of a lot, which portion or division has been assigned, alienated or retained for the whole of the term or interest created by the Government lease of the lot by or under an instrument which is registered in the Land Registry. (Amended 8 of 1993 s. 2; 29 of 1998 s. 105)

3. Application

- (1A) (a) Subject to paragraph (b), this Ordinance does not apply to any interest in land held under an applicable lease within the meaning of the Government Rent (Assessment and Collection) Ordinance (Cap. 515) as from—
- (i) in the case of an applicable lease extended by section 6 of the New Territories Leases (Extension) Ordinance (Cap. 150), 28 June 1997;

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- (ii) 如屬根據《地租(評估及徵收)條例》(第 515 章)而曾獲豁免繳交地租的法律責任的根據適用租契持有的權益，則為自該豁免終止適用的日期；
- (iii) 如屬適用租契而根據該租契有明訂的責任繳交租出土地的不時的應課差餉租值 3% 的每年租金，且在該租契內指明該租金須自某日期起繳交，則為該日期。
- (b) (a) 段任何規定，均不影響在本條例憑藉該段而終止適用於該段所提述的任何權益前的任何時間，根據或憑藉本條例任何條文而就該權益所取得或招致的任何權利或法律責任。(由 1997 年第 53 號第 55 條增補)
- (1) 除第 (1A) 款另有規定外，本條例不適用於新界土地，除非——(由 1997 年第 53 號第 55 條修訂)
 - (a) 有關土地已根據《新界條例》(第 97 章)第 7 條獲豁免受該條例第 II 部規管；或
 - (b) 有關土地是行政長官藉憲報公告宣布為受本條例規管者。(由 2000 年第 3 號第 3 條修訂)
- (2) 第 (1)(b) 款所指的公告，可指明有關土地開始受本條例規管的日期。

4. 行政長官向地政總署署長作出指示的權力

(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

- (1) 行政長官可在地政總署署長及任何公職人員根據本條例行使或執行權力、職能及職責方面，向他們作出行政長

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- (ii) in the case of an interest held under an applicable lease which was exempted from liability to pay Government rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515), the date on which the exemption ceases to apply;
- (iii) in the case of an applicable lease under which there is an express obligation to pay an annual rent of 3% of the rateable value from time to time of the land leased, the date specified in the lease as the date from which the rent is payable.
- (b) Nothing in paragraph (a) shall affect any right or liability already acquired or incurred in respect of any interest referred to in that paragraph under or by virtue of any provision of this Ordinance at any time before this Ordinance ceases to apply to such interest by virtue of that paragraph. (Added 53 of 1997 s. 55)
- (1) Subject to subsection (1A), this Ordinance does not apply to land in the New Territories unless the land— (Amended 53 of 1997 s. 55)
 - (a) has been exempted from Part II of the New Territories Ordinance (Cap. 97) under section 7 thereof; or
 - (b) is declared to be subject to this Ordinance by the Chief Executive by notice in the Gazette. (Amended 3 of 2000 s. 3)
- (2) A notice under subsection (1)(b) may specify the date from which the land shall be subject to this Ordinance.

4. Power of Chief Executive to give directions to Director of Lands

(Amended 8 of 1993 s. 3; L.N. 291 of 1993)

- (1) The Chief Executive may give to the Director of Lands and any public officer such directions as he thinks fit with respect

官認為適當的指示，該指示可屬概括性的或就個別情況而作出的。

- (2) 地政總署署長及每名公職人員，在根據本條例行使或執行權力、職能及職責時，須遵從行政長官根據第(1)款作出的指示。

(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂；由 2000 年第 3 號第 3 條修訂)

to the exercise or performance of their powers, functions and duties under this Ordinance, either generally or in any particular case.

- (2) The Director of Lands and every public officer shall, in the exercise or performance of his powers, functions and duties under this Ordinance, comply with any directions given by the Chief Executive under subsection (1).

(Amended 8 of 1993 s. 3; L.N. 291 of 1993; 3 of 2000 s. 3)

第 II 部

按分段分攤

5. 按分段分攤的權力

除行政長官根據第 4 條作出的指示另有規定外，地政總署署長如認為適合，可自行或應擁有人的申請，按照本條例釐定以下事項——（由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂；由 2000 年第 3 號第 3 條修訂）

- (a) 就某一分段所須繳付的地稅；及
- (b) 主要地價如是以分期付款方式繳付的，則就某一分段所須繳付的每年的主要地價分期付款。

6. 地稅的分攤

- (1) 如地政總署署長按照第 5 條決定就某一分段釐定所須繳付的地稅，則在符合第 (2) 款的規定下，就該分段所須繳付的地稅，須由地政總署署長按以下方式釐定，即——（由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂）
 - (a) 按照地稅冊所示的主要地稅的分攤；或
 - (b) 按照某份在土地註冊處註冊的文書對主要地稅所作的分攤；或（由 1993 年第 8 號第 2 條修訂）
 - (c) 如無 (a) 或 (b) 段所提述的分攤，則該項地稅與主要地稅構成的比例，須相等於該分段的面積與有關地段的面積構成的比例。

Part II

Apportionment on Sections

5. Power to apportion on section

Subject to any directions given by the Chief Executive under section 4, the Director of Lands may, if he thinks fit, either of his own motion or on the application of the owner, determine in accordance with this Ordinance— (*Amended 8 of 1993 s. 3; L.N. 291 of 1993; 3 of 2000 s. 3*)

- (a) the Government rent payable in respect of a section; and (*Amended 29 of 1998 s. 105*)
- (b) where the principal premium is payable by instalments, the annual instalment of that premium payable in respect of a section.

6. Apportionment of Government rent

- (1) If the Director of Lands decides in accordance with section 5 to determine the Government rent payable in respect of a section, then, subject to subsection (2), the Government rent payable in respect of that section shall be determined by the Director of Lands in the following manner, that is to say— (*Amended 8 of 1993 s. 3; L.N. 291 of 1993; 29 of 1998 s. 105*)
 - (a) in accordance with any apportionment of the principal Government rent appearing in the Government Rent Roll; or
 - (b) in accordance with any apportionment of the principal Government rent made in an instrument which is registered in the Land Registry; or (*Amended 8 of 1993 s. 2*)

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- (2) 地政總署署長須在按照第 (1) 款釐定的地稅上，加上以下款額——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
- (a) 為使該地稅以元為單位的款額成為雙數所需的款額；及
- (b) 附加款額 \$2，
- 而就該分段所須繳付的已釐定的地稅，即為如此確定的款額。

7. 按分段分攤地價

- (1) 如地政總署署長按照第 5 條決定就某一分段釐定所須繳付的每年的地價分期付款，則在符合第 (2) 款的規定下，就該分段所須繳付的每年的地價分期付款，須由地政總署署長按以下方式釐定，即——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
- (a) 按照某份在土地註冊處註冊的文書對每年的主要地價分期付款所作的分攤；或 (由 1993 年第 8 號第 2 條修訂)
- (b) 如無 (a) 段所提述的分攤，則該分期付款與每年的主要地價分期付款構成的比例，須相等於該分段的面積與有關地段的面積構成的比例。
- (2) 地政總署署長須在按照第 (1) 款釐定的每年的地價分期付款上，加上以下款額——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
- (a) 為使該分期付款以元為單位的款額成為雙數所需的款額；及

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- (c) if there is no such apportionment as is referred to in paragraph (a) or (b), so that it bears the same proportion to the principal Government rent as the area of the section bears to the area of the lot.
- (2) The Director of Lands shall add to the Government rent determined in accordance with subsection (1)—(Amended 8 of 1993 s. 3; L.N. 291 of 1993; 29 of 1998 s. 105)
- (a) such sum as may be necessary to make the same an even number of dollars; and
- (b) a further sum of \$2,
- and the determined Government rent payable in respect of the section shall be the sum so ascertained.

(Amended 29 of 1998 s. 105)

7. Apportionment of premium on section

- (1) If the Director of Lands decides in accordance with section 5 to determine the annual instalment of premium payable in respect of a section, then, subject to subsection (2), the annual instalment of premium payable in respect of that section shall be determined by the Director of Lands in the following manner, that is to say—(Amended 8 of 1993 s. 3; L.N. 291 of 1993)
- (a) in accordance with any apportionment of the annual instalment of the principal premium made in an instrument which is registered in the Land Registry; or (Amended 8 of 1993 s. 2)
- (b) if there is no such apportionment as is referred to in paragraph (a), so that it bears the same proportion to the annual instalment of the principal premium as the area of the section bears to the area of the lot.

(b) 附加款額 \$10，
而就該分段所須繳付的已釐定的每年的地價分期付款，
即為如此確定的款額。

- (2) The Director of Lands shall add to the annual instalment of premium determined in accordance with subsection (1)—
(*Amended 8 of 1993 s. 3; L.N. 291 of 1993*)
- (a) such sum as may be necessary to make the same an even number of dollars; and
- (b) a further sum of \$10,
- and the determined annual instalment of premium payable in respect of the section shall be the sum so ascertained.

8. 按分段分攤的效用

- (1) 自公告根據第 22(1) 條在憲報刊登之時起，有關的分段的擁有人即持有該分段，猶如他已獲批給該分段的獨立政府租契，為期達有關地段的政府租契所設定年期的尚餘年期，而該獨立政府租契並按所適用者而載有上述地段政府租契所載的契諾 (不包括繳付地稅及地價的契諾 (如有的話))、約定條件、原權益保留條款、新權益保留條款、但書、權力及條件一樣。
- (2) 該分段的獨立政府租契內，須當作已包括以下契諾——
(由 1998 年第 29 號第 105 條修訂)
- (a) 自己繳付的主要地稅截止日期起，向政府繳付已釐定的地稅的契諾；及
- (b) 自己繳付的上期每年的主要地價分期付款到期繳付的日期起，向政府繳付已釐定的每年的地價分期付款 (如有的話) 的契諾。
- (3) 為施行本條例，任何分段如憑藉第 (1) 款猶如已有獨立政府租契就其批出一樣而持有，則該分段須當作為一個地段。
- (4) 本條任何規定，均不影響政府或根據有關地段的政府租契而持有該分段的擁有人在公告根據第 22(1) 條在憲報刊登前所取得或招致的任何權利或法律責任，但自第 (2)(a) 或 (b) 款 (視屬何情況而定) 所提述的日期起，該分段的

8. Effect of apportionment on section

- (1) With effect from the publication in the Gazette of notice under section 22(1), the owner of the section shall hold the same as if there had been granted to him a separate Government lease of the section for the residue of the term of years created by the Government lease of the lot, containing, so far as they are applicable thereto, the covenants (other than the covenants to pay the Government rent and the premium, if any), stipulations, exceptions, reservations, provisos, powers and conditions contained in the said Government lease of the lot.
- (2) There shall be deemed to be included in such separate Government lease of the section— (*Amended 29 of 1998 s. 105*)
- (a) a covenant to pay the determined Government rent to the Government as from the day up to which the principal Government rent has been paid; and
- (b) a covenant to pay the determined annual instalment of premium, if any, to the Government as from the day when the last annual instalment of the principal premium which has been paid became due.

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擁有人向政府繳付主要地稅或主要地價 (如有的話) 的法律責任，即告終止。

(由 1998 年第 29 號第 105 條修訂)

9. 關於地段政府租契的保留條文

(由 1998 年第 29 號第 105 條修訂)

除因任何分段憑藉第 8 條猶如已有該條所提述的獨立政府租契就其批出一樣而持有此一事實而構成必然的影響外，以及除本條例另有規定外，有關地段的政府租契，對該地段中繼續根據該地段政府租契而持有的任何部分，須繼續具有十足效力及作用。

(由 1998 年第 29 號第 105 條修訂)

10. 地段或分段的面積

- (1) 為釐定任何地段或分段的面積，地政總署署長可接受在土地註冊處註冊的政府租契或其他文書內所載或在該等政府租契或文書所附錄或附註的任何圖則內所載的關於該面積的任何陳述。(由 1993 年第 8 號第 2 條修訂；由 1998 年第 29 號第 105 條修訂)
- (2) 如地政總署署長認為，為釐定分段須繳付的地稅而須確定的某地段或分段的面積不能肯定，則他可為該地段或分段進行測量。(由 1982 年第 76 號法律公告修訂)

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- (3) A section which is by virtue of subsection (1) held as if a separate Government lease thereof had been granted shall be deemed to be a lot for the purposes of this Ordinance.
- (4) Nothing in this section shall affect any right or liability acquired or incurred by the Government or the owner of the section under the Government lease of the lot prior to the publication in the Gazette of notice under section 22(1), save that as from the day referred to in subsection (2)(a) or (b), as the case may be, any such liability of the owner of the section to pay the principal Government rent or the principal premium, if any, to the Government shall determine.

(Amended 29 of 1998 s. 105)

9. Saving of Government lease of lot

(Amended 29 of 1998 s. 105)

Save in so far as the same is necessarily affected by the fact that a section is by virtue of section 8 held as if the separate Government lease referred to in that section had been granted and save as otherwise provided in this Ordinance, the Government lease of the lot shall continue in full force and effect in respect of any part of the lot which continues to be held thereunder.

(Amended 29 of 1998 s. 105)

10. Area of lot or section

- (1) For the purpose of determining the area of any lot or section, the Director of Lands may accept any statement as to such area contained in a Government lease or other instrument which is registered in the Land Registry or in any plan annexed to or endorsed on any such Government lease or instrument. (Amended 8 of 1993 s. 2)
- (2) If the Director of Lands considers that the area of a lot or section which requires to be ascertained for the purpose

- (3) 為施行本條例，任何證明書如 ——
- (a) 看來是由地政總署署長或由他為施行本條而授權的任何公職人員簽署的；及
 - (b) 指明依據第(2)款進行的測量而確定的某地段或分段的面積，
- 即為該地段或分段的面積的確證。
- (由 1986 年第 94 號法律公告修訂；由 1993 年第 8 號第 3 及 16 條修訂；由 1993 年第 291 號法律公告修訂)
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- of determining the Government rent payable in respect of a section is uncertain, he may have such lot or section surveyed. (*Amended L.N. 76 of 1982*)
- (3) A certificate—
- (a) purporting to be signed by the Director of Lands or a public officer authorized by him for the purposes of this section; and
 - (b) specifying the area of a lot or section ascertained by a survey pursuant to subsection (2),
- shall be conclusive evidence for the purposes of this Ordinance of the area of the lot or section.
- (*Amended L.N. 94 of 1986; 8 of 1993 s. 3 & 16; L.N. 291 of 1993; 29 of 1998 s. 105*)
-

第 III 部**按有關權益分攤****11. 地稅或地價視為已於註冊文書內分攤的情況**
為施行本部——

- (a) 只有在以下情況下，主要地稅方視為已於某份在土地註冊處註冊的文書內分攤——(由 1993 年第 8 號第 2 條修訂)
 - (i) 該文書內指明一個款額，作為就有關權益所須繳付的主要地稅的份額；或
 - (ii) 就有關權益所須繳付的主要地稅的份額，是在該文書內訂明為相等於主要地稅的一個指明分數，又或是按該文書的條款可予確定的；及
- (b) 只有在以下情況下，每年的主要地價分期付款方視為已於某份在土地註冊處註冊的文書內分攤——(由 1993 年第 8 號第 2 條修訂)
 - (i) 該文書內指明一個款額，作為就有關權益所須繳付的每年的主要地價分期付款的份額；或
 - (ii) 就有關權益所須繳付的每年的主要地價分期付款的份額，是在該文書內訂明為相等於每年的主要地價分期付款的一個指明分數，又或是按該文書的條款可予確定的。

Part III**Apportionment on Relevant Interests****11. Cases in which Government rent or premium to be treated as apportioned in registered instrument**

For the purposes of this Part—

- (a) the principal Government rent shall be treated as apportioned in an instrument which is registered in the Land Registry only if— (*Amended 8 of 1993 s. 2; 29 of 1998 s. 105*)
 - (i) a sum is specified in such instrument as the share of the principal Government rent which is payable in respect of the relevant interest; or
 - (ii) the share of the principal Government rent which is payable in respect of the relevant interest is expressed in such instrument to be a specified fraction of the principal Government rent or such share is otherwise ascertainable from the terms of such instrument; and (*Amended 29 of 1998 s. 105*)
- (b) the annual instalment of the principal premium shall be treated as apportioned in an instrument which is registered in the Land Registry only if— (*Amended 8 of 1993 s. 2*)
 - (i) a sum is specified in such instrument as the share of the annual instalment of the principal premium which is payable in respect of the relevant interest; or
 - (ii) the share of the annual instalment of the principal premium which is payable in respect of the relevant interest is expressed in such instrument to

12. 按有關權益分攤的權力

除行政長官根據第 4 條作出的指示另有規定外，地政總署署長如認為適合，可自行或應擁有人的申請，按照本條例釐定以下事項——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂；由 2000 年第 3 號第 3 條修訂)

- (a) 就某項有關權益所須繳付的地稅；
- (b) 主要地價如是以分期付款方式繳付的，則就某項有關權益所須繳付的每年的主要地價分期付款。

13. 按有關權益分攤地稅

- (1) 如地政總署署長按照第 12 條決定就某項有關權益釐定所須繳付的地稅，則在符合第 (2) 款及第 14A 條的規定下，就該有關權益所須繳付的地稅，須由地政總署署長按以下方式釐定，即——(由 1973 年第 29 號第 3 條修訂；由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
 - (a) 按照某份在土地註冊處註冊的文書對主要地稅所作的分攤；或(由 1993 年第 8 號第 2 條修訂)
 - (b) 如無 (a) 段所提述的分攤，則該項地稅與主要地稅構成的比例，須相等於該有關權益與各有關權益的總和構成的比例。
- (2) 地政總署署長須在按照第 (1) 款釐定的地稅上，加上以下款額——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

be a specified fraction of the annual instalment of the principal premium or such share is otherwise ascertainable from the terms of such instrument.

12. Power to apportion on relevant interest

Subject to any directions given by the Chief Executive under section 4, the Director of Lands may, if he thinks fit, either of his own motion or on the application of the owner, determine in accordance with this Ordinance— (*Amended 8 of 1993 s. 3; L.N. 291 of 1993; 3 of 2000 s. 3*)

- (a) the Government rent payable in respect of a relevant interest; (*Amended 29 of 1998 s. 105*)
- (b) where the principal premium is payable by instalments, the annual instalment of that premium payable in respect of a relevant interest.

13. Apportionment of Government rent on relevant interest

- (1) If the Director of Lands decides in accordance with section 12 to determine the Government rent payable in respect of a relevant interest, then, subject to subsection (2), and section 14A, the Government rent payable in respect of that relevant interest shall be determined by the Director of Lands in the following manner, that is to say— (*Amended 29 of 1973 s. 3; 8 of 1993 s. 3; L.N. 291 of 1993*)
 - (a) in accordance with any apportionment of the principal Government rent made in an instrument which is registered in the Land Registry; or (*Amended 8 of 1993 s. 2*)
 - (b) if there is no such apportionment as is referred to in paragraph (a), so that it bears the same proportion to the principal Government rent as the relevant interest bears to the aggregate of the relevant interests.

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- (a) 為使該地稅以元為單位的款額成為雙數所需的款額；及
 - (b) 附加款額 \$2，
- 而就該有關權益所須繳付的已釐定的地稅，即為如此確定的款額。

14. 按有關權益分攤地價

- (1) 如地政總署署長按照第 12 條決定就某項有關權益釐定所須繳付的地價分期付款，則在符合第 (2) 款及第 14A 條的規定下，就該有關權益所須繳付的地價分期付款，須由地政總署署長按以下方式釐定，即——(由 1973 年第 29 號第 4 條修訂；由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
 - (a) 按照某份在土地註冊處註冊的文書對每年的主要地價分期付款所作的分攤；或(由 1993 年第 8 號第 2 條修訂)
 - (b) 如無 (a) 段所提述的分攤，則該分期付款與每年的主要地價分期付款構成的比例，須相等於該有關權益與各有關權益的總和構成的比例。
- (2) 地政總署署長須在按照第 (1) 款釐定的每年的地價分期付款上，加上以下款額——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
 - (a) 為使該分期付款以元為單位的款額成為雙數所需的款額；及
 - (b) 附加款額 \$10，

而就該有關權益所須繳付的已釐定的每年的地價分期付款，即為如此確定的款額。

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- (2) The Director of Lands shall add to the Government rent determined in accordance with subsection (1)— (*Amended 8 of 1993 s. 3; L.N. 291 of 1993*)
 - (a) such sum as may be necessary to make the same an even number of dollars; and
 - (b) a further sum of \$2,

and the determined Government rent payable in respect of the relevant interest shall be the sum so ascertained.

(*Amended 29 of 1998 s. 105*)

14. Apportionment of premium on relevant interest

- (1) If the Director of Lands decides in accordance with section 12 to determine the annual instalment of premium payable in respect of a relevant interest, then, subject to subsection (2), and section 14A, the annual instalment of premium payable in respect of that relevant interest shall be determined by the Director of Lands in the following manner, that is to say— (*Amended 29 of 1973 s. 4; 8 of 1993 s. 3; L.N. 291 of 1993*)
 - (a) in accordance with any apportionment of the annual instalment of the principal premium made in an instrument which is registered in the Land Registry; or (*Amended 8 of 1993 s. 2*)
 - (b) if there is no such apportionment as is referred to in paragraph (a), so that it bears the same proportion to the annual instalment of the principal premium as the relevant interest bears to the aggregate of the relevant interests.
- (2) The Director of Lands shall add to the annual instalment of premium determined in accordance with subsection (1)— (*Amended 8 of 1993 s. 3; L.N. 291 of 1993*)

14A. 就現有建築物而按有關權益分攤地稅及地價

- (1) 如屋宇地政署署長按照第 12 條決定就某現有建築物所在地段或分段中的某項有關權益釐定所須繳付的地稅或每年的地價分期付款，則第 13 或 14 條均不適用，而就該有關權益所須繳付的地稅或每年的地價分期付款(如有的話)，須由屋宇地政署署長釐定，使該地稅與主要地稅或該分期付款與每年的主要地價分期付款(如有的話)構成的比例，相等於該有關權益的價值與各有關權益的總和的價值構成的比例。
- (2) 為施行本條，有關權益的價值為地政總署署長所釐定的價值。(由 1982 年第 76 號法律公告修訂；由 1986 年第 94 號法律公告修訂；由 1993 年第 8 號第 17 條修訂；由 1993 年第 291 號法律公告修訂)
- (3) 屋宇地政署署長須在按照第 (1) 款釐定的地稅或每年的地價分期付款上，加上以下款額——(由 1993 年第 8 號第 3 條修訂)
 - (a) 為使該地稅或該分期付款以元為單位的款額成為雙數所需的款額；及
 - (b) 附加款額 \$10，或如按照第 (1) 款釐定的地稅是就重批政府租契而釐定的，則附加款額 \$2，(由 1998 年第 29 號第 105 條修訂)

而就該有關權益所須繳付的已釐定的地稅或已釐定的每年的地價分期付款(如有的話)，即為如此確定的款額或各項款額。

(由 1973 年第 29 號第 5 條增補。由 1993 年第 8 號第 3 條修訂)

- (a) such sum as may be necessary to make the same an even number of dollars; and
 - (b) a further sum of \$10,
- and the determined annual instalment of premium payable in respect of the relevant interest shall be the sum so ascertained.

14A. Apportionment of Government rent and premium on relevant interest in respect of an existing building

- (1) If the Director of Buildings and Lands decides in accordance with section 12 to determine the Government rent or the annual instalment of premium payable in respect of a relevant interest in a lot or section on which an existing building stands, section 13 or 14 shall not apply, and the Government rent, or the annual instalment of premium if any, payable in respect of that relevant interest shall be determined by the Director of Buildings and Lands so that it bears the same proportion to the principal Government rent, or to the annual instalment of the principal premium if any, as the value of the relevant interest bears to the value of the aggregate of the relevant interests.
- (2) The value of a relevant interest for the purpose of this section shall be such value as may be determined by the Director of Lands. (*Amended L.N. 76 of 1982; L.N. 94 of 1986; 8 of 1993 s. 17; L.N. 291 of 1993*)
- (3) The Director of Buildings and Lands shall add to the Government rent or the annual instalment of premium determined in accordance with subsection (1)—(*Amended 8 of 1993 s. 3*)
 - (a) such sum as may be necessary to make the same an even number of dollars; and
 - (b) a further sum of \$10 or, if the Government rent which is determined in accordance with subsection (1) is in

15. 按有關權益分攤的效用

- (1) 自公告根據第 22(2) 條在憲報刊登之時起 ——
- (a) 有關權益的擁有人即自以下日期起負有向政府繳付已釐定的地稅的法律責任 —— (由 1998 年第 29 號第 105 條修訂)
- (i) 自己繳付的主要地稅截止日期起；或
- (ii) 有關權益如曾於某段時間屬另一項有關權益的一部分，而就該另一項有關權益所須繳付的地稅已根據本條例釐定，則自己繳付的該另一項有關權益的已釐定的地稅截止日期起；及
- (b) 有關權益的擁有人向政府繳付主要地稅的法律責任，即告終止。
- (2) 自公告根據第 22(2) 條在憲報刊登之時起 ——
- (a) 有關權益的擁有人即自以下日期起負有向政府繳付已釐定的每年的地價分期付款的法律責任 —— (由 1998 年第 29 號第 105 條修訂)
- (i) 自己繳付的上一期每年的主要地價分期付款到期繳付的日期起；或
- (ii) 有關權益如曾於某段時間屬另一項有關權益的一部分，而就該另一項有關權益所須繳付的每年的主要地價分期付款已根據本條例釐定，則自己繳付的上一期已釐定的每年的地價分期付款到期繳付的日期起；及

respect of a regranted Government lease, a further sum of \$2,

and the determined Government rent, or the determined annual instalment of premium if any, payable in respect of the relevant interest shall be the sum or sums so ascertained.

(Added 29 of 1973 s. 5. Amended 8 of 1993 s. 3; 29 of 1998 s. 105)

15. Effect of apportionment on relevant interest

- (1) With effect from the publication in the Gazette of notice under section 22(2)—
- (a) the owner of the relevant interest shall be liable to pay the determined Government rent to the Government— (Amended 29 of 1998 s. 105)
- (i) as from the day up to which the principal Government rent has been paid; or
- (ii) where the Government rent payable in respect of another relevant interest of which the relevant interest at some time formed part has been determined under this Ordinance, as from the day up to which the determined Government rent payable in respect of that other relevant interest has been paid; and
- (b) any liability of the owner of the relevant interest in respect of the payment of the principal Government rent to the Government shall determine.
- (2) With effect from the publication in the Gazette of notice under section 22(2)— (Amended 29 of 1998 s. 105)
- (a) the owner of the relevant interest shall be liable to pay the determined annual instalment of premium to the Government—

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- (b) 有關權益的擁有人向政府繳付主要地價的法律責任，即告終止。

(由 1998 年第 29 號第 105 條修訂)

16. 有關權益屬另一項有關權益的一部分時繳付已釐定的地稅及地價的法律責任

(1) 凡 ——

- (a) 某項有關權益曾於某段時間屬另一項有關權益的一部分；及
(b) 就該另一項有關權益所須繳付的地稅，已根據本條例釐定，

則直至就首述的有關權益所須繳付的地稅已根據本條例釐定為止，首述的有關權益的擁有人，與曾於某段時間屬該另一項有關權益的一部分的各項其他有關權益的擁有人，共同並各別對政府負有法律責任，繳付就該另一項有關權益所須繳付的已釐定的地稅。

(2) 凡 ——

- (a) 某項有關權益曾於某段時間屬另一項有關權益的一部分；及

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- (i) as from the day on which the last annual instalment of the principal premium which has been paid became due; or
(ii) where the annual instalment of the principal premium payable in respect of another relevant interest of which the relevant interest at some time formed part has been determined under this Ordinance, as from the day on which the last determined annual instalment of premium which has been paid became due; and
(b) any liability of the owner of the relevant interest in respect of the payment of the principal premium to the Government shall determine.

(Amended 29 of 1998 s. 105)

16. Liability for payment of determined Government rent and premium where relevant interests formed part of another relevant interest

(1) Where—

- (a) a relevant interest at some time formed part of another relevant interest; and
(b) the Government rent payable in respect of that other relevant interest has been determined under this Ordinance,

then, until the Government rent payable in respect of the relevant interest is determined under this Ordinance, the owner thereof shall be liable to the Government, jointly and severally with the owner of each other relevant interest which at some time formed part of such other relevant interest, for the payment of the determined Government rent payable in respect of such other relevant interest.

(2) Where—

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(b) 就該另一項有關權益所須繳付的每年的主要地價分期付款，已根據本條例釐定，

則直至就首述的有關權益所須繳付的每年的主要地價分期付款已根據本條例釐定為止，首述的有關權益的擁有人，與曾於某段時間屬該另一項有關權益的一部分的各項其他有關權益的擁有人，共同並各別對政府負有法律責任，繳付就該另一項有關權益所須繳付的已釐定的每年的地價分期付款。

(由 1998 年第 29 號第 105 條修訂)

17. 關於政府租契的保留條文

(由 1998 年第 29 號第 105 條修訂)

除因第 15 或 16 條的施行而構成必然的影響外，有關地段的政府租契，須繼續具有十足效力及作用。

(由 1998 年第 29 號第 105 條修訂)

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(a) a relevant interest at some time formed part of another relevant interest; and

(b) the annual instalment of the principal premium payable in respect of that other relevant interest has been determined under this Ordinance,

then, until the annual instalment of the principal premium payable in respect of the relevant interest is determined under this Ordinance, the owner thereof shall be liable to the Government, jointly and severally with the owner of each other relevant interest which at some time formed part of such other relevant interest, for the payment of the determined annual instalment of premium payable in respect of such other relevant interest.

(Amended 29 of 1998 s. 105)

17. Saving of Government lease

(Amended 29 of 1998 s. 105)

Save in so far as the same is necessarily affected by the operation of section 15 or 16, the Government lease of the lot shall continue in full force and effect.

(Amended 29 of 1998 s. 105)

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分攤程序

18. 擬按有關權益分攤的公告

如地政總署署長擬根據第 12 條行使其權力，他須安排將一份指明以下事項的公告在憲報刊登並張貼於有關建築物之內或之上的顯眼位置——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

- (a) 他擬行使該等權力所關乎的有關權益；及
- (b) 就每項有關權益所須繳付的地稅及每年的地價分期付款(如有的話)而作的暫時釐定。

19. 反對地政總署署長根據第 12 條行使其權力

- (1) 根據第 18 條在憲報刊登的公告所指明的任何有關權益的擁有人，可以地政總署署長不應根據第 12 條行使其權力為由而提出反對。(由 1993 年第 8 號第 3 條修訂)
- (2) 根據第 (1) 款提出的反對——
 - (a) 須以書面作出，並須在有關公告根據第 18 條在憲報刊登後 3 個月內提交地政總署署長；及(由 1993 年第 8 號第 18 條修訂)
 - (b) 須包括提出該項反對所據理由的詳情。
- (3) 根據第 18 條在憲報刊登的公告所指明的所有有關權益，其總和的不少於百分之七十五的擁有人，可以地政總署署長不應根據第 13(1)(b) 或 14(1)(b) 或 14A 條行使其權力為由而提出反對。(由 1973 年第 29 號第 6 條修訂；由 1993 年第 8 號第 3 條修訂)

Part IV

Apportionment Procedure

18. Notice of intention to apportion on relevant interests

Where the Director of Lands proposes to exercise his powers under section 12, he shall cause to be published in the Gazette and affixed in a conspicuous position in or on the building a notice specifying—(Amended 8 of 1993 s. 3; L.N. 291 of 1993)

- (a) the relevant interests in relation to which he proposes to exercise those powers; and
- (b) a provisional determination of the Government rent, and of the annual instalment of premium if any, payable in respect of each of the relevant interests. (Amended 29 of 1998 s. 105)

19. Objection to exercise of Director of Lands' powers under section 12

- (1) The owner of any relevant interest specified in the notice published in the Gazette under section 18 may object that the Director of Lands ought not to exercise his powers under section 12. (Amended 8 of 1993 s. 3)
- (2) An objection under subsection (1)—
 - (a) shall be in writing and shall be lodged with the Director of Lands within 3 months after the notice was published in the Gazette under section 18; and (Amended 8 of 1993 s. 18)
 - (b) shall contain particulars of the grounds on which the objection is made.

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- (4) 根據第 (3) 款提出的反對，須以書面作出，並須在有關公告根據第 18 條在憲報刊登後 3 個月內提交地政總署署長。
(由 1993 年第 8 號第 18 條修訂)
(由 1993 年第 291 號法律公告修訂)

20. 地政總署署長須顧及各項反對

(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

- (1) 地政總署署長在決定是否根據第 12 條行使其權力時，須顧及任何根據第 19(1) 條提出的有關反對。
- (2) 凡有根據第 19(3) 條提出的反對，地政總署署長除非按第 13(1)(a) 或 14(1)(a) 條所訂明的方式而行，否則不得根據第 12 條行使其權力，直至公告根據第 18 條在憲報刊登之日起計 6 個月屆滿為止。

(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

21. 在地政總署署長決定不行使權力的某些情況下提出上訴

- (1) 凡某一分段或某項有關權益的擁有人提出申請後，地政總署署長決定不根據第 5 或 12 條行使其權力，他須將關於他決定不行使該等權力所據的理由的通知，以郵遞方式發給申請人。(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
- (2) 凡公告根據第 18 條在憲報刊登後，地政總署署長決定不根據第 12 條行使其權力，他須安排將關於他決定不行使

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- (3) The owners of not less than 75 per cent of the aggregate of the relevant interests specified in the notice published in the Gazette under section 18 may object that the Director of Lands ought not to exercise his powers under section 13(1)(b) or section 14(1)(b) or section 14A. (Amended 29 of 1973 s. 6; 8 of 1993 s. 3)
- (4) An objection under subsection (3) shall be in writing and shall be lodged with the Director of Lands within 3 months after the notice was published in the Gazette under section 18. (Amended 8 of 1993 s. 18)

(Amended L.N. 291 of 1993)

20. Director of Lands to have regard to objections

(Amended 8 of 1993 s. 3; L.N. 291 of 1993)

- (1) In deciding whether or not to exercise his powers under section 12, the Director of Lands shall have regard to any relevant objection made under section 19(1).
- (2) Where an objection has been made under section 19(3), the Director of Lands shall not, except in the manner provided by section 13(1)(a) or 14(1)(a), exercise his powers under section 12 until after the expiration of 6 months from the day of publication of the notice in the Gazette under section 18.

(Amended 8 of 1993 s. 3; L.N. 291 of 1993)

21. Appeal in certain cases where Director of Lands decides not to exercise powers

- (1) Where the Director of Lands decides not to exercise his powers under section 5 or 12 following an application by the owner of a section or relevant interest, he shall give by post to the applicant notice of the ground on which he decided not to exercise those powers. (Amended 8 of 1993 s. 3; L.N. 291 of 1993)

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該等權力所據理由的公告，在憲報刊登並張貼於有關建築物之內或之上的顯眼位置。(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

- (3) 在通知根據第 (1) 款發出後 3 個月內，申請人可藉呈請方式，向行政長官會同行政會議提出上訴。(由 2000 年第 3 號第 3 條修訂)
- (4) 在公告根據第 (2) 款在憲報刊登後 3 個月內，任何有關權益的擁有人，可藉呈請方式向行政長官會同行政會議提出上訴。(由 2000 年第 3 號第 3 條修訂)

22. 關於已釐定的地稅及已釐定的每年的地價分期付款的公告

- (1) 如地政總署署長已根據第 5 條就某一分段釐定所須繳付的地稅及每年的地價分期付款(如有的話)，他須——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
 - (a) 安排將關於已釐定的地稅及已釐定的每年的地價分期付款(如有的話)的公告，在憲報刊登；及
 - (b) 安排將已釐定的地稅及已釐定的每年的地價分期付款(如有的話)的詳情，註錄於土地註冊處關於該分段的紀錄上。
- (2) 如地政總署署長已根據第 12 條就某項有關權益釐定所須繳付的地稅及每年的地價分期付款(如有的話)，他須——(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)
 - (a) 安排將關於已釐定的地稅及已釐定的每年的地價分期付款(如有的話)的公告，在憲報刊登；及

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- (2) Where the Director of Lands decides not to exercise his powers under section 12 after notice has been published in the Gazette under section 18, he shall cause to be published in the Gazette and affixed in a conspicuous position in or on the building notice of the ground on which he decided not to exercise those powers. (Amended 8 of 1993 s. 3; L.N. 291 of 1993)
- (3) Within 3 months after the giving of notice under subsection (1), the applicant may appeal by way of petition to the Chief Executive in Council. (Amended 3 of 2000 s. 3)
- (4) Within 3 months after the publication in the Gazette of notice under subsection (2), the owner of any relevant interest may appeal by way of petition to the Chief Executive in Council. (Amended 3 of 2000 s. 3)

22. Notice of determined Government rent and determined annual instalment of premium

- (1) Where, under section 5, the Director of Lands has determined the Government rent, and the annual instalment of premium if any, payable in respect of a section, he shall—(Amended 8 of 1993 s. 3; L.N. 291 of 1993; 29 of 1998 s. 105)
 - (a) cause notice of the determined Government rent, and determined annual instalment of premium if any, to be published in the Gazette; and
 - (b) cause particulars of the determined Government rent, and determined annual instalment of premium if any, to be noted in the Land Registry records against the section.
- (2) Where, under section 12, the Director of Lands has determined the Government rent, and the annual instalment of premium if any, payable in respect of a relevant interest,

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- (b) 安排將已釐定的地稅及已釐定的每年的地價分期付款 (如有的話) 的詳情, 註錄於土地註冊處關於該有關權益的紀錄上。

(由 1993 年第 8 號第 2 條修訂)

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he shall— (*Amended 8 of 1993 s. 3; L.N. 291 of 1993; 29 of 1998 s. 105*)

- (a) cause notice of the determined Government rent, and the determined annual instalment of premium if any, to be published in the Gazette; and
- (b) cause particulars of the determined Government rent, and the determined annual instalment of premium if any, to be noted in the Land Registry records against the relevant interest.

(*Amended 8 of 1993 s. 2; 29 of 1998 s. 105*)

第 V 部

雜項

23. 已分割的建築物拆卸或毀掉時取消分攤

- (1) 凡某建築物全部或部分被拆卸或毀掉，地政總署署長如認為適合，可取消根據第 12 條就某項有關權益所須繳付的地稅及每年的地價分期付款(如有的話)作出的任何釐定。(由 1993 年第 8 號第 3 條修訂)
- (2) 地政總署署長須安排將關於取消該等釐定的公告在憲報刊登。(由 1993 年第 8 號第 3 條修訂)
- (3) 自公告根據第 (2) 款在憲報刊登之日起，就有關地段所須繳付的地稅及地價(如有的話)，須按以下規定繳付——
 - (a) 如屬地段，而並非屬憑藉第 8(3) 或 27(2) 條被當作為一個地段的分段，則按照該地段的政府租契繳付；及
 - (b) 如屬憑藉第 8(3) 或 27(2) 條被當作為一個地段的分段，則按照憑藉本條例第 8(2) 條或憑藉已廢除的《地稅(分攤)條例》*(第 125 章，1964 年版)第 9(1) 條(視屬何情況而定)被當作包括在該分段的獨立政府租契內的繳付該等款項的契諾而繳付。(由 1998 年第 29 號第 37 條修訂)
- (4) 為施行本條例，任何證明書如——
 - (a) 看來是由地政總署署長或由他為施行本條而授權的任何公職人員簽署的；及(由 1982 年第 76 號法律公告修訂；由 1986 年第 94 號法律公告修訂)
 - (b) 指明某建築物已全部或部分被拆卸或毀掉，即為該建築物已全部或部分被拆卸或毀掉的確證。

(由 1993 年第 291 號法律公告修訂)

Part V

Miscellaneous

23. Cancellation of apportionment where divided building demolished or destroyed

- (1) Where the building is wholly or partly demolished or destroyed, the Director of Lands may, if he thinks fit, cancel any determination under section 12 of the Government rent, and the annual instalment of premium if any, payable in respect of a relevant interest. (Amended 8 of 1993 s. 3; 29 of 1998 s. 37)
- (2) The Director of Lands shall cause notice of the cancellation of any such determination to be published in the Gazette. (Amended 8 of 1993 s. 3)
- (3) With effect from the publication in the Gazette of notice under subsection (2), the Government rent, and the premium if any, payable in respect of the lot shall be paid— (Amended 29 of 1998 s. 37)
 - (a) in the case of a lot, other than a section which by virtue of section 8(3) or 27(2) is deemed to be a lot, in accordance with the Government lease of the lot; and
 - (b) in the case of a section which by virtue of section 8(3) or 27(2) is deemed to be a lot, in accordance with the covenant for the payment thereof deemed by virtue of section 8(2) of this Ordinance or section 9(1) of the repealed Crown Rents (Apportionment) Ordinance (Cap. 125, 1964 Ed.), as the case may be, to be included in the separate Government lease of the section. (Amended 29 of 1998 s. 37)
- (4) A certificate—

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編輯附註：

* “《地稅(分攤)條例》”乃“Crown Rents (Apportionment) Ordinance”之譯名。

24. 對文書錯誤作出更正

地政總署署長可隨時對根據第 5 或 12 條所作的釐定中的文書上或算術上的錯誤，作出更正。

(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

25. 擁有人之間的契諾不受影響

不論第 8 或 15 條，均不影響任何在土地註冊處註冊的文書所載的關於繳付地稅或地價或繳付地稅連同地價的任何契諾或協議；但如某一分段或某項有關權益的擁有人向政府繳付已釐定的地稅或已釐定的每年的地價分期付款，則他根據該項契諾或協議而負有的法律責任，即獲解除，但以他所繳付的款額為限。

(由 1993 年第 8 號第 2 條修訂；由 1998 年第 29 號第 105 條修訂)

26. 由地政總署署長作出轉授

(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

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- (a) purporting to be signed by the Director of Lands or a public officer authorized by him for the purposes of this section; and (*Amended L.N. 76 of 1982; L.N. 94 of 1986*)
 - (b) specifying that a building has been wholly or partly demolished or destroyed,
- shall be conclusive evidence for the purposes of this Ordinance that the building has been wholly or partly demolished or destroyed.

(*Amended L.N. 291 of 1993*)

24. Correction of clerical errors

The Director of Lands may at any time correct clerical or arithmetical errors in a determination under section 5 or 12.

(*Amended 8 of 1993 s. 3; L.N. 291 of 1993*)

25. Covenants between owners not to be affected

Neither section 8 nor section 15 shall affect any covenant or agreement with respect to the payment of Government rent or premium, or both, contained in an instrument which is registered in the Land Registry, but where the owner of a section or a relevant interest pays the determined Government rent or the determined annual instalment of premium to the Government his liability under such covenant or agreement shall be discharged to the extent of such payment.

(*Amended 8 of 1993 s. 2; 29 of 1998 s. 105*)

26. Delegation by Director of Lands

(*Amended 8 of 1993 s. 3; L.N. 291 of 1993*)

The powers, functions and duties conferred or imposed by this Ordinance on the Director of Lands may be exercised or performed

本條例授予或委予地政總署署長的權力、職能及職責，均可由地政總署署長為施行本條例而以書面授權的任何公職人員行使或執行。

(由 1993 年第 8 號第 3 條修訂；由 1993 年第 291 號法律公告修訂)

27. 過渡性條文

- (1) 儘管《地稅(分攤)條例》*(第 125 章, 1964 年版)已被廢除, 但根據該條例而就某一段所須繳付的地稅作出的釐定, 如已按照該條例註冊並發出通知, 則所作釐定須繼續有效, 猶如該條例未被廢除一樣。
- (2) 為施行本條例, 任何分段如憑藉已廢除的《地稅(分攤)條例》*(第 125 章, 1964 年版)第 9 條猶如已有獨立政府租契就其批出一樣而持有, 則該分段須當作為一個地段。(由 1998 年第 29 號第 38 條修訂)
- (3) 為施行第 24 條, 根據已廢除的《地稅(分攤)條例》*(第 125 章, 1964 年版)而就某一段所須繳付的地稅作出的釐定, 須當作是根據第 5 條作出的。

編輯附註：

* “《地稅(分攤)條例》”乃“Crown Rents (Apportionment) Ordinance”之譯名。

by any public officer authorized in writing by the Director of Lands for the purposes of this Ordinance.

(Amended 8 of 1993 s. 3; L.N. 291 of 1993)

27. Transitional provisions

- (1) Notwithstanding the repeal of the Crown Rents (Apportionment) Ordinance (Cap. 125, 1964 Ed.), a determination thereunder of the Crown rent payable in respect of a section shall, if it has been registered and notified in accordance with that Ordinance, continue to have effect as if that Ordinance had not been repealed.
- (2) A section which by virtue of section 9 of the repealed Crown Rents (Apportionment) Ordinance (Cap. 125, 1964 Ed.) is held as if a separate Government lease thereof had been granted shall be deemed to be a lot for the purposes of this Ordinance. (Amended 29 of 1998 s. 38)
- (3) For the purposes of section 24, a determination under the repealed Crown Rents (Apportionment) Ordinance (Cap. 125, 1964 Ed.) of the Crown rent payable in respect of a section shall be deemed to have been made under section 5.