

Staff of the Lands Tribunal will only assist parties in the general procedures in matters that are within the jurisdiction of the Tribunal, they have no responsibility to check data of the parties. To avoid delay of application/proceedings, parties must ensure all data submitted are correct.

LANDS TRIBUNAL
General Procedures -- Appeals to Lands Tribunal

A. Notice of Appeal

- (1) A Notice of Appeal * (with a copy of the decision which is the subject of the Appeal) together with the requisite number of copies (normally 4 photocopies) should be filed **in person or by an authorised representative** at the Tribunal Registry. Please bring along the written decision issued by the government department or the authority for reference.

*** Form 19** -- Appeal against the decision of the Commissioner of Rating and Valuation on the assessment of **rateable value** under the Rating Ordinance.

*** Form 36** -- In accordance with the Government Rent (Assessment and Collection) Ordinance,

- (a) appeal against the decision of the Director of Lands for **exemption from liability** to pay Government rent under section 4(11) of the Ordinance;
- (b) appeal against the decision of the Commissioner of Rating and Valuation on the assessment of the **government rent only** under section 25(3) of the Ordinance.

N. B. (a) Pursuant to the Direction of the Registrar, Lands Tribunal: Any person presenting a Notice of Appeal in respect of any of the aforesaid Appeals for filing at the Tribunal should produce to the staff his/her Identity Card for verification. Any person (bearing a Letter of Authorization), acting for and on behalf of the Appellant for filing a Notice of Appeal at the Tribunal, should also produce his/her Identity Card to the staff for verification. The said representative of the Appellant should also submit a copy of the Appellant's Identity Card for filing.

- (b) If the Notice of Appeal is signed by an authorized representative, please produce an effective letter of authorization.
- (c) If the Appellant is a company/incorporation, please affix the company seal/chop and write down the full name and status/post of the signatory in the Notice of Appeal. A letter of authorization **proving that the signatory has been so authorized by the company/incorporation** should be produced.
- (d) A sole proprietor/proprietress submits his/her Notice of Appeal in person should sign the Form personally and write down his/her full name together with "Sole proprietor/proprietress" next to his/her signature and affix with company chop. A partner submits his/her Notice of Appeal in person should sign if the Appeal is made by a partnership and write down his/her full name together with "Partner" next to his /her signature and affix with company chop.
- (e) If the Appellant is a sole proprietorship (e.g. Chan Tai Man trading as XYZ Company) or a partnership (e.g. Chan Tai Man and Chan Siu Man trading as XYZ Company), the Appellant should obtain the 'Business Registration Application' of the Appellant to ascertain its trade name and the principal place of business and/or the residential address of the proprietor/proprietress or partners when filing the application. The Appellant can obtain this at the Business Registration Office of the Inland Revenue Department.
- (f) The Appellant or his authorized representative must verify the Notice of Appeal filed by a statement of truth by stating that he believes the facts stated in the document are true.

- (2) Within 28 days of the service of the Commissioner/Director's notice of decision, the Appellant must file with the Registrar of the Tribunal a notice of appeal together with a copy of the Commissioner/Director's decision and serve a copy of the notice of appeal on the Commissioner/Director and parties concerned, either by delivering a copy of the Notice of Appeal personally or by ordinary post. Please bring along sufficient envelope(s) [with stamp(s) for ordinary mail] if the mode of service is by ordinary post.

(3) **Within 3 days of the service of the Notice of Appeal**, the Appellant should file with the Tribunal an Affidavit /Affirmation of Service (Form 30).

Fees :	Notice of Appeal	\$ 235.00
	Affidavit/Affirmation of Service	\$ 125.50

B. Notice of Opposition

If the Respondent wishes to oppose the Appeal, he should file with the Tribunal a Notice of Opposition, **within 21 days of service of the Notice of Appeal** upon him and serve a copy thereof on the Appellant. The Respondent or his authorized representative must verify the Notice of Opposition filed by a statement of truth by stating that he believes the facts stated in the document are true.

Fees :	Notice of Opposition (Form 7)	\$ 55.00
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C. Application to List for Hearing

- (1) The Appellant **shall** apply to list the Appeal for hearing by submitting Form 31 **within 14 days of the service of the Notice of Opposition** or **after the expiry of the time limit for filing the Notice of Opposition**, whichever is the **earlier**. Otherwise the Appeal **shall lapse**. The Appellant should also serve a copy thereof on the Respondent at the same time.
- (2) Upon receipt of Form 31, the Tribunal will arrange to fix a hearing date and parties will be notified in writing accordingly.

Fees :	Application to List for Hearing (Form 31)	\$ 55.00
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D. Hearing

You must attend the hearing **on time**, otherwise the Appeal may be dismissed or determined in your absence.

I have read the above Procedures and would like to download the relevant form (pdf 58 Kb)