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評估差餉和地租

修訂和更新估價冊及地租登記冊

本署不時修訂和更新估價冊及地租登記冊內的資料，有關工作包括加入新建樓宇或須繳納差餉及 / 或地租的物業、刪除已拆卸樓宇和無須繼續評估差餉及 / 或地租的物業，或刪除曾更改結構的物業的原有估價，然後加入重新評定的估價。「臨時估價」和「刪除估價」是修訂估價冊及地租登記冊的常用方法。

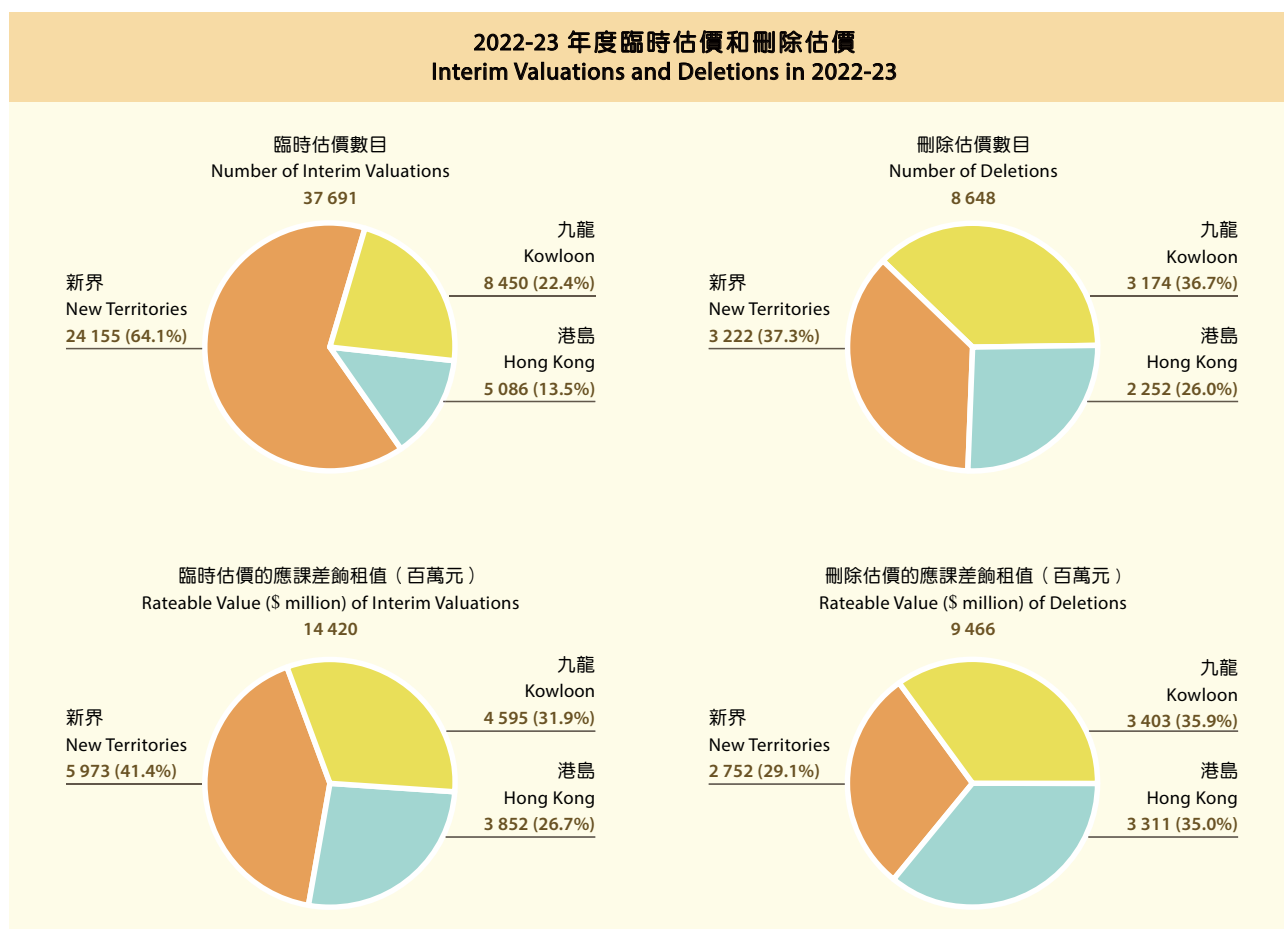
表 10 顯示 2022-23 年度臨時估價和刪除估價的數目。下列圖表顯示估價冊及地租登記冊內按區域劃分的臨時估價和刪除估價數目，以及有關的應課差餉租值：

Rating and Government Rent

Maintenance of the Valuation List and Government Rent Roll

The Department maintains the Valuation List and Government Rent Roll by including new buildings or premises which have become liable for rates and/or Government rent, deleting buildings demolished or premises which have ceased to be liable to assessment for rates and/or Government rent, and deleting and reinstating premises where structural alterations have taken place. The process of maintaining the Valuation List and Government Rent Roll is effected by "interim valuations" and "deletions".

The number of interim valuations and deletions carried out in 2022-23 are shown in Table 10. The following charts show the distribution by area of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:



每年重估應課差餉租值

不同類別和位於不同地區的物業，其租金水平會隨時間受各種不同因素影響而有所改變。為提供一個健全及公平的稅基，本署自 1999 年起，每年均全面重估應課差餉租值，反映最新的租金水平。

在全面重估 2023-24 年度應課差餉租值的過程中，本署重新評估了載於估價冊內 2 661 349 個物業的應課差餉租值，以及載於地租登記冊內 2 092 460 個物業的應課差餉租值。

新應課差餉租值乃根據 2022 年 10 月 1 日這指定依據日期的市場租金而釐定，生效日期是 2023 年 4 月 1 日。

重估完成後，差餉及地租的應課差餉租值分別平均上升 0.2% 和 0.6%。

在新的估價冊內，其中 33.2% 物業的應課差餉租值平均上升 6.3%，另有 53.3% 物業的應課差餉租值維持不變，餘下 13.5% 物業的應課差餉租值則平均下跌 6.4%。

表 11 詳列全面重估應課差餉租值後，主要類別物業的差餉和地租變動情況。

Annual General Revaluations

Rental values for different types of property and for properties in different locations may change over time due to various factors. To provide a sound and equitable tax base, revaluations have been conducted annually since 1999 to bring the rateable values up-to-date, reflecting changes in rental values.

Altogether 2 661 349 assessments in the Valuation List and 2 092 460 assessments in the Government Rent Roll were reviewed in the revaluation for 2023-24.

The new rateable values which took effect on 1 April 2023 were based on market rents as at the designated reference date of 1 October 2022.

The exercise had resulted in an average increase in rateable values of 0.2% for rates and 0.6% for Government rent.

For 33.2% of the properties in the new Valuation List, the rateable values were increased by 6.3% on average. Another 53.3% had no change in rateable values. The remaining 13.5% of the properties had their rateable values decreased by 6.4% on average.

Table 11 shows the effect on rates and Government rent for the main property types in the revaluation.



建議、反對和上訴

任何人如欲反對估價冊或地租登記冊內的記項，可於每年 4 月和 5 月向署長提交建議書，要求修改有關記項。

然而，如地租登記冊內的記項與估價冊的相同，則只可就估價冊的記項提交建議書、反對通知書或上訴通知書。在適當情況下，如估價冊內的記項因建議書、反對通知書或上訴通知書而有所修改，地租登記冊的相關記項亦會作同樣的修改。

繳納人如欲就臨時估價、刪除估價或更正估價冊及地租登記冊內的資料提出反對，可於有關通知書送達後 28 天內，向署長提交反對書。

本署的專業人員會詳細考慮所有建議書和反對書。如沒有收到撤銷通知書或不曾達成修改協議，本署便會發出決定通知書。

接獲決定通知書的人士倘仍不滿意該決定，可於決定通知書送達後 28 天內，向土地審裁處上訴。

在此情況下，本署的專業人員會以專家證人身分，代表差餉物業估價署署長出席土地審裁處的聆訊，並準備專家證據以支持相關上訴涉及的估價冊及地租登記冊記項。

表 12 詳列本署過去兩年處理的建議書、反對書和上訴個案數目。

Proposals, Objections and Appeals

Anyone who wishes to object to an entry in the Valuation List or Government Rent Roll can, in the months of April and May each year, serve on the Commissioner a proposal to alter the entry.

However, if the entry of a property in the Government Rent Roll is identical to that in the Valuation List, the proposal, objection or appeal can only be made against the entry in the Valuation List. In such case, if the entry in the Valuation List is altered as a result of the proposal, objection or appeal, the same alteration will, where appropriate, also be made to the Government Rent Roll.

In the case of an interim valuation, deletion or correction to the Valuation List and Government Rent Roll, a payer can lodge an objection with the Commissioner within 28 days of the service on the payer of the appropriate notice.

The proposals and objections are carefully considered by professional staff of the Department, and in the absence of either withdrawal or agreement, Notices of Decision are issued.

On receipt of such Notices of Decision, the recipients who are not satisfied with the decisions may lodge an appeal with the Lands Tribunal within 28 days of the service of the respective notices.

In such circumstances, professional officers of the Department will prepare expert evidence in support of the Valuation List and Government Rent Roll entries under appeal, and appear before the Lands Tribunal as the Commissioner's expert witnesses.

Number of cases in relation to proposals, objections and appeals dealt with in the past two years are shown in Table 12.

差餉徵收率

差餉是根據應課差餉租值乘以一個百分率而徵收的。2022-23 財政年度的差餉徵收率為 5%，這徵收率自 1999-2000 年度起一直維持不變。

現時所有差餉收入均撥歸政府一般收入帳目。

按供水情況扣減差餉

任何物業如只獲政府輸水管供應未經過濾的淡水，每年繳納的差餉額可獲扣減 7.5%。

如沒有淡水供應，則每年繳納的差餉額可獲扣減 15%。

下表概括列出截至 2023 年 4 月 1 日，這些按供水情況獲扣減差餉的物業數目和應課差餉租值總數：

Rates Percentage Charge

Rates are payable at a percentage of rateable value. For the financial year 2022-23, this percentage was 5%. The rates percentage charge has remained unchanged at 5% since 1999-2000.

All rates revenue is now included in the Government General Revenue Account.

Water Concessions

Where the supply of fresh water from a Government water main is unfiltered, the annual rates payable are reduced by 7.5%.

Where no fresh water supply is available, the annual rates payable are reduced by 15%.

The number and aggregated rateable values of assessments with water concessions as at 1 April 2023 are summarised in the table below:

按供水情況扣減差餉的物業 Properties with Water Concessions				
	應繳差餉獲扣減 7.5% Rates payable reduced by 7.5%		應繳差餉獲扣減 15% Rates payable reduced by 15%	
	數目 No.	應課差餉租值 (千元) Rateable Value (\$'000)	數目 No.	應課差餉租值 (千元) Rateable Value (\$'000)
港島 Hong Kong	-	-	8	30 664
九龍 Kowloon	-	-	1	43
新界 New Territories	1	10	466	42 274
總數 Overall	1	10	475	72 981

根據《地租（評估及徵收）條例》（第 515 章）徵收地租

截至 2023 年 4 月 1 日，地租登記冊記載的估價物業單位有 2 092 460 個。

2022-23 年度，本署為徵收地租而作出的臨時估價有 28 909 個，刪除估價則有 4 650 個，詳情見表 10。

2001 年 3 月，終審法院就發展用地和農地應否評估地租一案作出裁決。法院確認本署的觀點，認為根據《地租（評估及徵收）條例》和《地租規例》的條文，發展用地、重新發展用地和農地均須繳納地租。

此外，土地審裁處聆訊一宗發展用地估價方法的測試個案，並於 2008 年 2 月作出裁決，結果認同本署所採用的估價方法，但上訴人不服審裁處的裁決，並就法律觀點先後向上訴法庭和終審法院上訴。上訴法庭於 2010 年 11 月及終審法院於 2012 年 12 月一致駁回有關上訴。

根據《政府租契條例》（第 40 章）為可續期土地契約徵收地租

本署負責評估按《政府租契條例》徵收的地租，並通知地政總署有關估價以供其發單及徵收之用。截至 2023 年 3 月 31 日，有 233 813 個帳目須根據此條例繳納地租。由於愈來愈多這類租契續期，加上此類土地在續期後重新發展逐漸增多，因此會有更多物業須根據第 40 章繳納地租。

Government Rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515)

The number of assessments in the Government Rent Roll as at 1 April 2023 was 2 092 460.

The number of interim valuations and deletions carried out in 2022-23 for Government rent purposes were 28 909 and 4 650 respectively. Details are in Table 10.

The assessability of development sites and agricultural lots to Government rent was resolved with the Court of Final Appeal (CFA) judgement delivered in March 2001. The judgement confirmed the Department's view that sites undergoing development or redevelopment and agricultural lots are assessable to Government rent under the provisions of the Government Rent (Assessment and Collection) Ordinance/Regulation.

A test case on valuation issues of development sites was heard before the Lands Tribunal, which handed down the judgement in February 2008. The Tribunal endorsed the Department's valuation approach but the Appellant appealed to the Court of Appeal (CA) and then to the CFA against the Tribunal's decision on points of law. The appeals were dismissed unanimously by the CA in November 2010 and the CFA in December 2012.

Government Rent for Renewable Land Leases under the Government Leases Ordinance (Cap. 40)

For Government rent under the Government Leases Ordinance, the Department is responsible for assessing the rent and notifying the Lands Department of the assessment for billing and collection. As at 31 March 2023, there were 233 813 accounts paying rent assessed under this Ordinance. As more leases subject to Cap. 40 are renewed and more land held under the term of renewal is redeveloped, more properties will become liable to the payment of Cap. 40 rent.

服務表現和成就 Performance and Achievements

下表顯示過去五年本署處理的個案宗數，以及評估的應課差餉租值總值：

The number of cases handled by the Department and the total rateable values assessed over the past five years are detailed in the table below:

過去五年處理的地租（第 40 章）個案 Government Rent (Cap. 40) Cases Handled in the Past Five Years				
年度 Year	續期 Renewal		重新發展 Redevelopment	
	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） Total Rateable Value (\$ million)	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） Total Rateable Value (\$ million)
2018-19	511	107	1 963	602
2019-20	-	-	489	96
2020-21	-	-	2 019	538
2021-22	-	-	1 033	465
2022-23	325	142	1 266	1 755

帳目和發單

Accounting and Billing

差餉收入

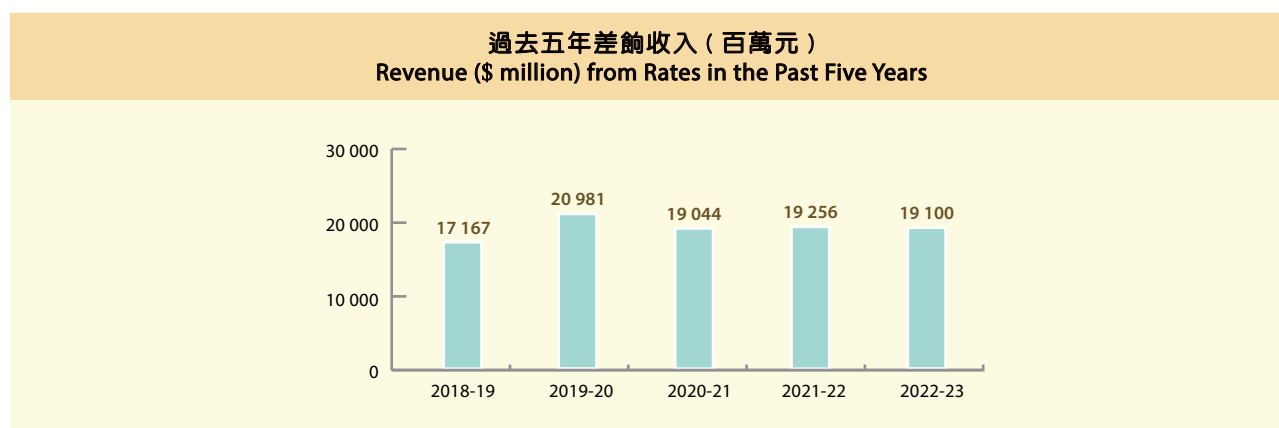
Revenue from Rates

2022-23 年度的差餉收入約為 191 億元，反映了年內因差餉寬減措施而少收約 152.36 億元的款額。

The revenue from rates in 2022-23 was about \$19 100 million, reflecting the revenue foregone of about \$15 236 million attributable to rates concession granted in the year.

下圖顯示過去五年的差餉總收入：

The following chart shows the total revenue from rates in the past five years:



差餉退款

只有空置土地和因政府取得相關法院頒令而空置的物業，才可獲退還差餉。2022-23 年度退還的款額微不足道。

Refund of Rates

Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2022-23.

差餉欠款

2022-23 年度，本署向欠交差餉的業主追討欠款的個案約有 33 000 宗。

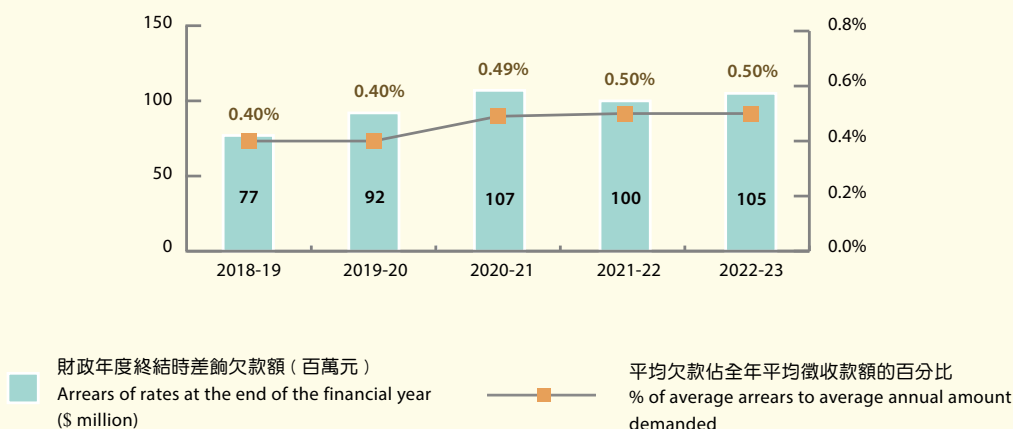
Arrears of Rates

In 2022-23, the Department took recovery action in respect of arrears outstanding for about 33 000 cases.

該財政年度終結時，約有 28 000 個帳目尚未清繳欠款，此數目並不包括現正辦理原居村民豁免差餉申請的物業。截至 2023 年 3 月 31 日，錄得的拖欠差餉額約為 1.05 億元，相等於全年差餉徵收額的 0.5%。此差餉欠款比率遠低於其他司法管轄地區所徵收類似物業稅項的欠款比率。下圖顯示過去五年的差餉欠款情況：

Some 28 000 accounts had outstanding rates at the end of the financial year. The number of accounts with outstanding rates excluded the properties for which applications for rates exemption by indigenous villagers were being processed. By 31 March 2023, about \$105 million of rates arrears, or 0.5% of annual rates demanded were recorded. This arrears rate is far below those in other jurisdictions charging similar property rates. The chart below shows arrears of rates in the past five years:

過去五年差餉欠款
Arrears of Rates in the Past Five Years



所有數字並不包括現正辦理原居村民豁免差餉申請的物業所未繳之差餉
All figures exclude the outstanding rates for properties where applications for rates exemption by indigenous villagers were being processed

地租收入及欠款

2022-23 年度按第 515 章評估的地租收入約為 124.34 億元。

截至 2023 年 3 月 31 日，拖欠地租的帳目約有 22 000 個，未收的款項約為 8 900 萬元，平均欠款佔全年平均地租徵收額 0.7%，此欠款額並未包括現正辦理原居村民為其擁有物業申請租金優惠而暫緩繳納地租的欠款。

差餉和地租帳目

截至 2023 年 4 月 1 日，本署處理約 273 萬個差餉和地租帳目。下圖顯示各類帳目的數量：

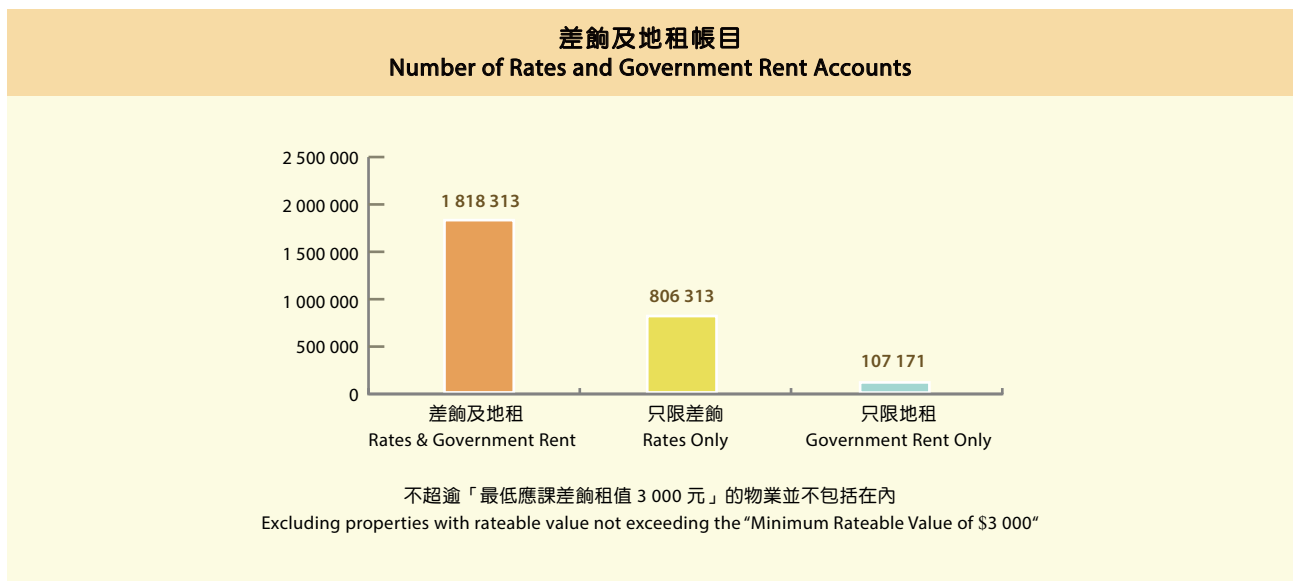
Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2022-23 was about \$12 434 million.

Some 22 000 accounts had rent arrears as at 31 March 2023, comprising about \$89 million. The percentage of average arrears to average annual Government rent demanded was 0.7%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

Rates and Government Rent Accounts

About 2.73 million rates and Government rent accounts were maintained by the Department as at 1 April 2023. These accounts are set out in the chart below:



宣傳準時繳款

每季到期繳納差餉和地租的月份，本署均透過電視播出宣傳短片，並且在電台廣播，提醒繳納人準時繳納差餉和地租。

Announcement on Prompt Payment

To remind payers to pay their rates and Government rent on time, announcements are made on television and radio during the due month in each quarter.

估價及物業資訊服務

印花稅

2022-23 年度，本署共接獲 76 750 宗需作審查和估價的個案，並提供 7 971 項估價，涉及的物業均屬申報價值偏低，以及在轉讓時未有註明轉讓價值。

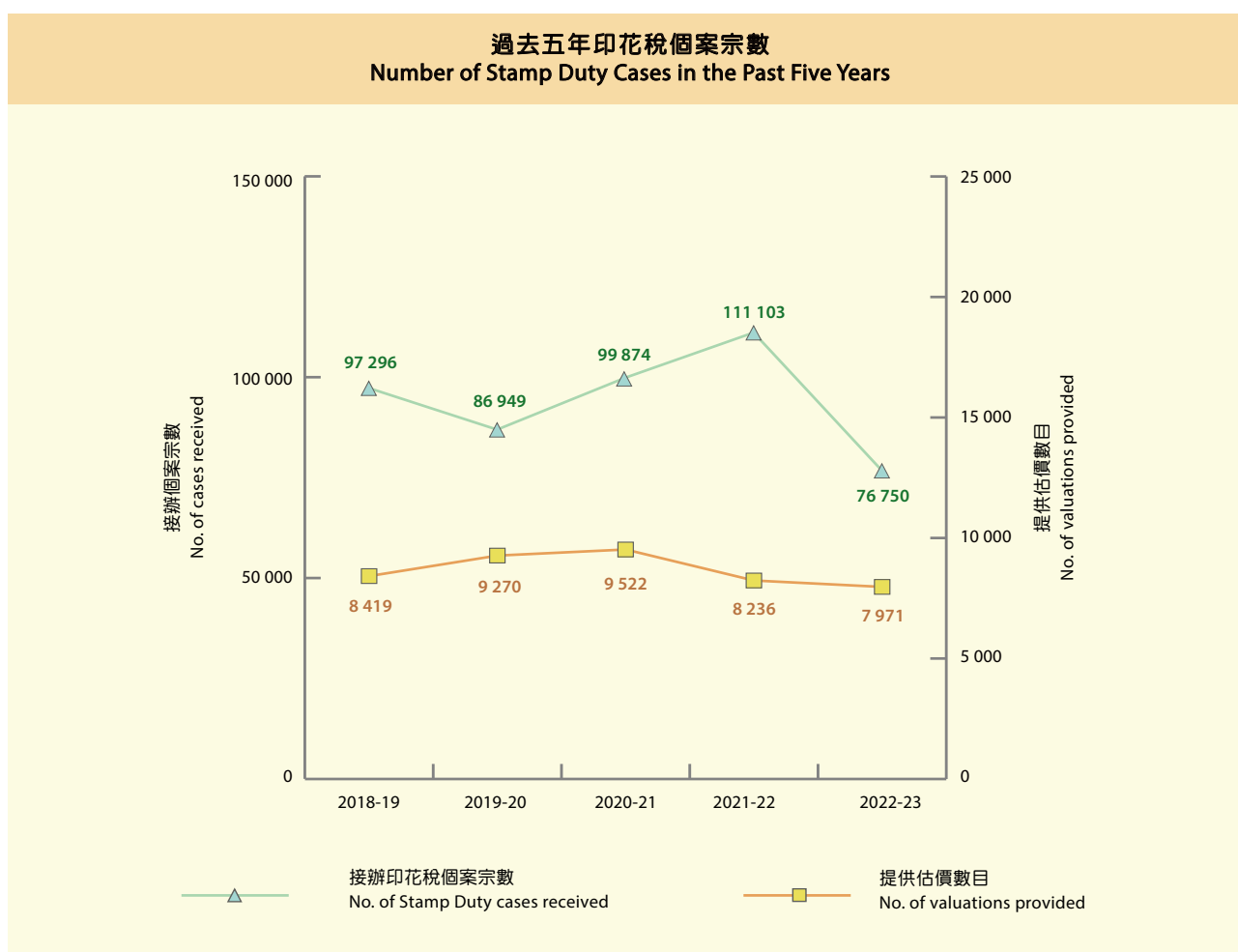
下圖顯示過去五年這方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2022-23, the number of cases received for examination and valuation was 76 750. The Department provided 7 971 valuations where the stated consideration was considered inadequate and for properties transferred without stated consideration.

The graph below shows the volume of this type of work in the past five years:

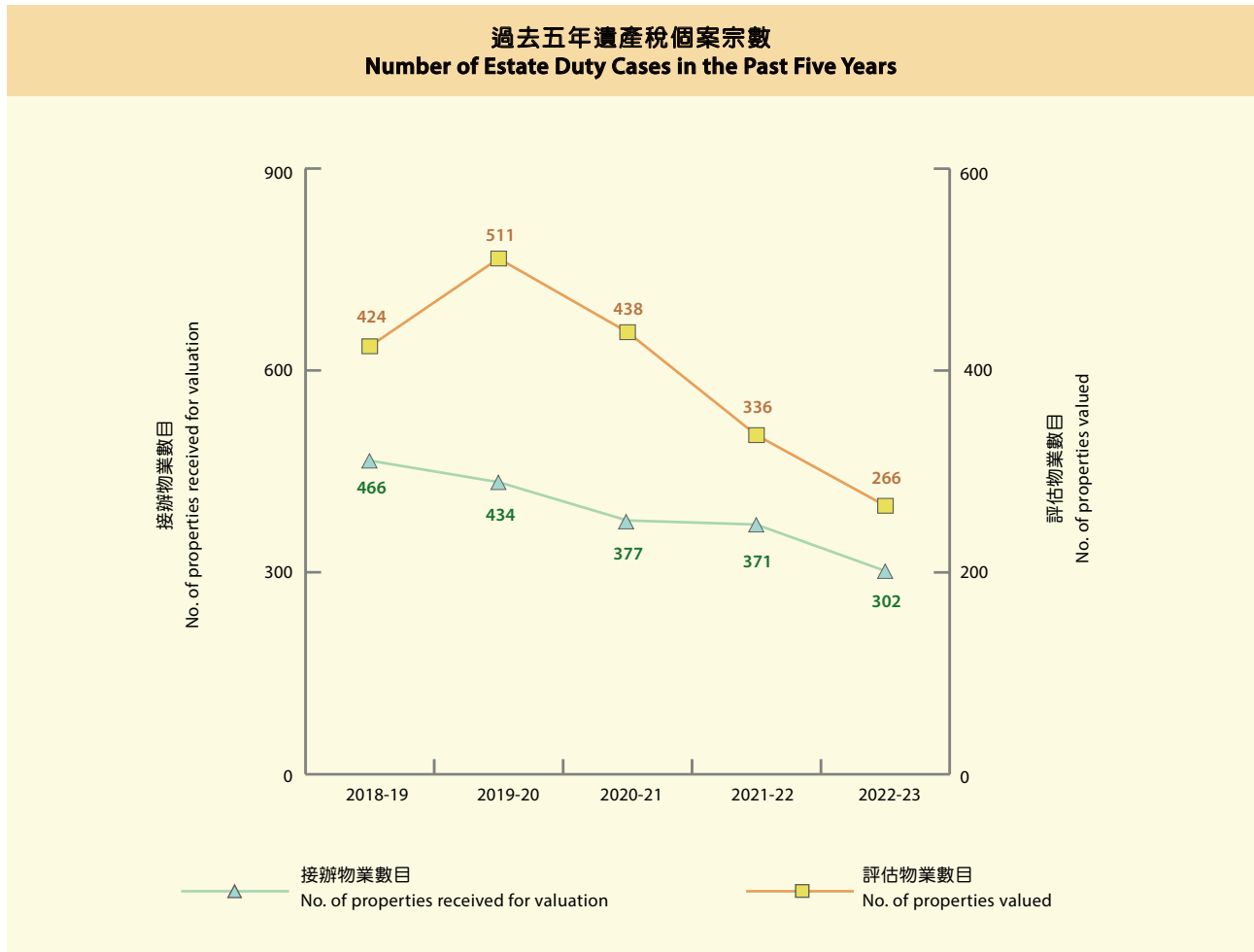


遺產稅

年內共有 97 宗個案交由本署評定物業價值，涉及 302 個物業。下圖顯示過去五年的遺產稅工作量：

Estate Duty

During the year, 97 cases involving 302 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



雖然遺產稅已於 2006 年 2 月取消，但本署仍接到此日期之前的個案。

Despite the abolition of Estate Duty in February 2006, the Department continued to receive past cases.

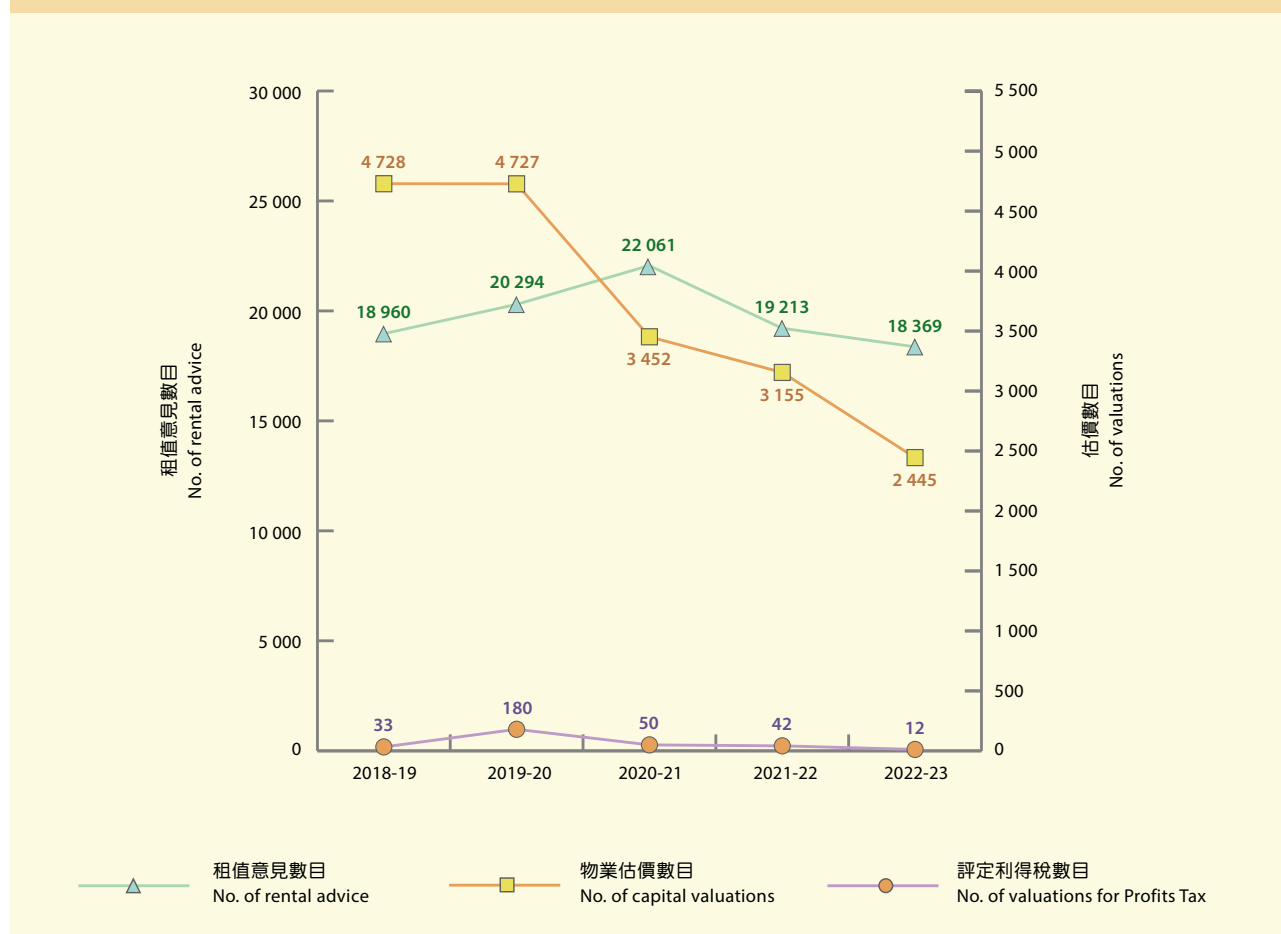
為其他政府部門和半官方機構提供估價服務

過去一年間，為其他政府部門和半官方機構提供的估價服務，包括 18 369 宗租值意見、2 445 個物業售價評估，以及處理 12 宗利得稅個案。下圖概述本署過去五年提供的這類估價服務：

Valuations for Other Government Departments and Quasi-Government Bodies

Other valuations, including 18 369 rental advice, 2 445 capital valuations and 12 profits tax cases, were provided to other Government departments and quasi-Government bodies in the past year. These valuation services given in the past five years are summarised in the graph below:

過去五年為其他部門提供的估價數目
Number of Valuations for Other Departments in the Past Five Years



物業資訊服務

本署繼續積極進行物業研究和市場監測工作，以協助政府制定政策。除了不時回應公眾人士、政府決策局、部門和機構查詢資料的要求外，本署亦悉力向房屋局提供房屋產量和物業市況等物業市場的資料，以便當局準確掌握全港的房屋發展方向和市場動態。

《香港物業報告》2023年版回顧2022年物業市場的情況，並預測2023及2024年的樓宇落成量。市民可登入本署網站免費下載。

市民亦可在本署網站瀏覽《香港物業報告 - 每月補編》，並免費下載有關物業租金、售價和落成量的統計資料，或致電2152 2152透過本署的24小時自動電話資訊服務，以傳真方式索取資料。

本署一向致力促進物業市場的公平和透明度。為配合實施《地產代理條例》（第511章），市民可利用本署物業資訊網的收費服務，索取住宅物業（不包括村屋）樓齡、實用面積和許可用途的資料。物業資訊網亦可供市民於網上查詢物業最近三個估價年度的應課差餉租值，以及差餉和地租帳目資料，而所需費用遠較其他查詢途徑為低。

Property Information Services

The Department has continued to play an active role in facilitating property research and market monitoring for Government policy purposes. Requests for information from the public, Government bureaux, departments and organisations are received continuously. The Department is also heavily involved in providing property information to the Housing Bureau on housing production and the property market to facilitate gauging of territory-wide housing development and market activities.

The 2023 edition of the “Hong Kong Property Review” gives a review of the property market in 2022 and provides forecasts of completions in 2023 and 2024. It is available for free download from the Department’s website.

Its monthly update, “Hong Kong Property Review - Monthly Supplement” can also be accessed from the Department’s website. Statistics on rents, prices and completions can be downloaded free of charge from our website or obtained by facsimile through our 24-hour automated telephone enquiry service at 2152 2152.

The Department has been committed to promoting fairness and transparency in the property market. To facilitate implementation of the Estate Agents Ordinance (Cap. 511), members of the public can obtain, at a fee, information on the age, saleable area and permitted use of a residential property (excluding village houses) through the Department’s Property Information Online (PIO) service. The PIO also provides online enquiry on rateable values of properties for the latest three years of assessment and on rates and Government rent accounts, with a much reduced fee as compared to that charged for requests made through other channels.

編配門牌號數

2022-23 年度獲編配門牌號數的發展項目有 830 個，其中 753 個位於新界。

除在已有門牌編配系統的地區恆常地為新建樓宇編配門牌號數外，本署亦為以往沒有正式門牌號數的新界鄉郊地區，有系統地編配正式的門牌號數。

樓宇名稱

市民可登入本署網站免費瀏覽《樓宇名稱》，這份刊物的資料在每季（即 1 月、4 月、7 月和 10 月）均會更新。

業主與租客服務

諮詢和調解服務

2022-23 年度，本署處理約 95 000 宗查詢，其中 36 000 宗由本署每天派駐土地審裁處當值的人員處理，另有 900 宗由本署每星期指定時間派往民政事務處當值的人員處理。

新租出或重訂協議通知書及租賃通知書

2022-23 年度，本署共處理約 78 000 份新租出或重訂協議通知書（表格 CR109）和租賃通知書（表格 AR2）。

Building Numbering

During 2022-23, 830 developments were allotted with building numbers, of which 753 were in the New Territories.

In addition to routinely assigning building numbers to new buildings within areas with established numbering systems, the Department is systematically establishing official numbering systems in rural areas in the New Territories where previously there were none.

Names of Buildings

The "Names of Buildings" can be viewed free of charge at the Department's website and was updated quarterly in January, April, July and October of the year.

Landlord and Tenant Services

Advisory and Mediatory Services

In 2022-23, around 95 000 enquiries were handled, with 36 000 and 900 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.

Notice of New Letting or Renewal Agreement and Notice of Tenancy

A total of about 78 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2022-23.

服務表現和目標

服務承諾

在 2022-23 年度服務承諾所載的全部 11 項工作均達標或超額完成。

Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2022-23 Performance Pledge, the set service levels or targets were either achieved or exceeded.



24 小時自動電話資訊服務及 1823

本署設有 24 小時自動電話資訊服務（電話號碼 2152 2152），讓市民透過預錄聲帶，查詢有關差餉、地租和租務事宜，以及取得差餉及 / 或地租發單和徵收的最新資訊。使用這項服務的人士亦可以傳真方式，索取物業市場統計數字等資料。

此外，市民亦可致電 2152 0111，使用由「1823」接線生 24 小時接聽的電話查詢服務，此服務涵蓋本署處理的一切事宜。

24-hour Automated Telephone Enquiry Service and 1823

Our 24-hour automated telephone enquiry service (telephone number 2152 2152) provides recorded information on rating, Government rent as well as landlord and tenant matters plus updated information on rates and/or Government rent billing and collection matters. Callers may obtain certain information such as property market statistics by facsimile.

In addition, the public may dial 2152 0111 to access a 24-hour operator answering service operated by the "1823", covering all matters handled by the Department.