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差餉制度檢討

本署正忙於進行籌備工作，以執行就差餉制度檢討提出的兩項建議，即住宅物業新差餉寬減機制和累進差餉制度。落實有關建議不但涉及部門運作和電腦系統支援上的重大改動，還要與其他決策局 / 部門緊密合作等。我們的工作進展良好，目標是暫定於 2024-25 年度第四季起實施累進差餉制度。

每年全面重估應課差餉租值

全面重估差餉的目的，是根據市值租金水平重新評估物業的應課差餉租值，從而建立公平合理的徵稅基礎。由於估價宗數龐大、時間迫切，加上人手緊絀，每年重估應課差餉租值實非易事。能夠如常依時順利完成這項工作，端賴周詳的計劃和同事專心致志的工作態度。

分間單位租務管制

為了有效執行對分間單位的租務管制及為有關租客提供適當的保障，本署不遺餘力對涉嫌違反租務管制的個案採取執法行動。我們已成立執法及調查特遣隊，進一步加強正採用的多管齊下方式主動識別、調查和跟進涉嫌違例個案。我們致力與其他決策局 / 部門，區域服務隊及其他持份者攜手合作，提升執法和檢控效率，並加強宣傳教育。此外，本署正全力開展籌備工作，以宣傳次期租賃的法定要求，並促進有關業主和租客認識對將由 2024 年年初起開始生效的次期租賃及續租租金應採取的正確步驟。

Review on Rating System

The Department has been busy carrying out the preparatory work to implement the two proposals arising from the review on rating system, namely a new rates concession mechanism and progressive rating system for domestic properties. The proposals not only entail fundamental changes to the Department's operations and supporting computer systems, but will also require close collaboration with other bureaux/departments, etc. We have been making good progress and aim at implementing the progressive rating system from the fourth quarter of 2024-25 tentatively.

Annual General Revaluation

The purpose of a general revaluation is to provide a sound and equitable tax base by reassessing the rateable values of properties in accordance with the prevailing rental levels. The annual revaluation has always been regarded as a challenging task in view of the large volume of assessments, tight working schedule and severe manpower constraints. Without meticulous planning and staff commitment, the revaluation work will not be completed timely and successfully as usual.

Tenancy Control of Subdivided Units

With a view to implementing effectively the tenancy control of subdivided units and providing appropriate protection to the relevant tenants, the Department has spared no efforts in taking enforcement against suspected breaches of the tenancy control regime. We have set up an enforcement and investigation task force, as a step to enhance further the multi-pronged approach in place to proactively identify, investigate and follow up on suspected offences. We are committed to stepping up enforcement and prosecution efficiency and strengthening publicity and education in collaboration with other bureaux/departments, the District Service Teams and other stakeholders. In addition, the Department is heavily engaged in the preparatory work for promoting the statutory requirements concerning the second term tenancy, and facilitating the relevant landlords and tenants to know the proper steps to take for the second term tenancy and the renewed rent to be effective from early 2024 onwards.

評估地租

本署早年與部分主要的上訴人展開的訴訟延宕多時，阻礙了評估發展用地地租的工作。雖然土地審裁處、上訴法庭及終審法院先後駁回上訴人就估價問題提出的上訴，而本署隨後亦已解決部分涉及地租的上訴個案，但我們仍會繼續與其他上訴人商討，以解決餘下個案。

外判機遇

本署一直積極發掘外判機遇，以期提高運作效率，並尋求服務改進和創新。年內，本署把空置物業調查和評估本港物業等工作外判。有效管理外判的各項主要問題，包括品質保證和風險管理，以取得預期成效，仍屬我們今後需要面對的挑戰。

推行部門資訊科技計劃

這個策略性藍本讓本署更能配合電子政府環境，並改善以客為本的服務和業務運作。本署正落實現行部門資訊科技計劃所制訂的最後階段措施。我們快將開展下一個部門資訊科技計劃的籌備工作，以有系統和具策略性的方式定下短期及中期計劃，藉以支援我們的業務和把握推行電子政府的機遇。

Government Rent Assessment

The assessment of Government rent in respect of development sites was hampered by the protracted litigation with some major appellants in earlier years. Although the appeals on valuation issues from the appellants were dismissed by the Lands Tribunal, the Court of Appeal and then the Court of Final Appeal, and the Department has subsequently settled some of the outstanding Government rent appeals, we will continue to discuss with appellants with a view to resolving the remaining appeals.

Outsourcing Opportunities

The Department has been actively identifying outsourcing opportunity to enhance operational efficiency and look for service improvement and innovation. During the year, we contracted out projects like vacancy survey and assessment of properties in the territory. Managing effectively all the key issues involved in outsourcing including quality assurance and risk control in order to deliver desired results will remain our challenges ahead.

Implementation of Departmental Information Technology Plan (DITP)

This strategic blueprint aligns the Department with the e-Government environment and improves customer-centric services and business operations. The Department is at the last phase of implementing the initiatives identified in the current DITP. We will soon be commencing the preparations of the next DITP to support our business and pursue e-Government opportunities in a systematic and strategic manner in the short to medium-term.