

差餉物業估價署年報

Rating and Valuation Department
Annual Summary

2015-16



香港特別行政區政府差餉物業估價署
Rating and Valuation Department
The Government of the Hong Kong Special Administrative Region

2015-16

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差餉物業估價署
Rating and Valuation Department



差餉物業估價署署長
鄧炳光太平紳士

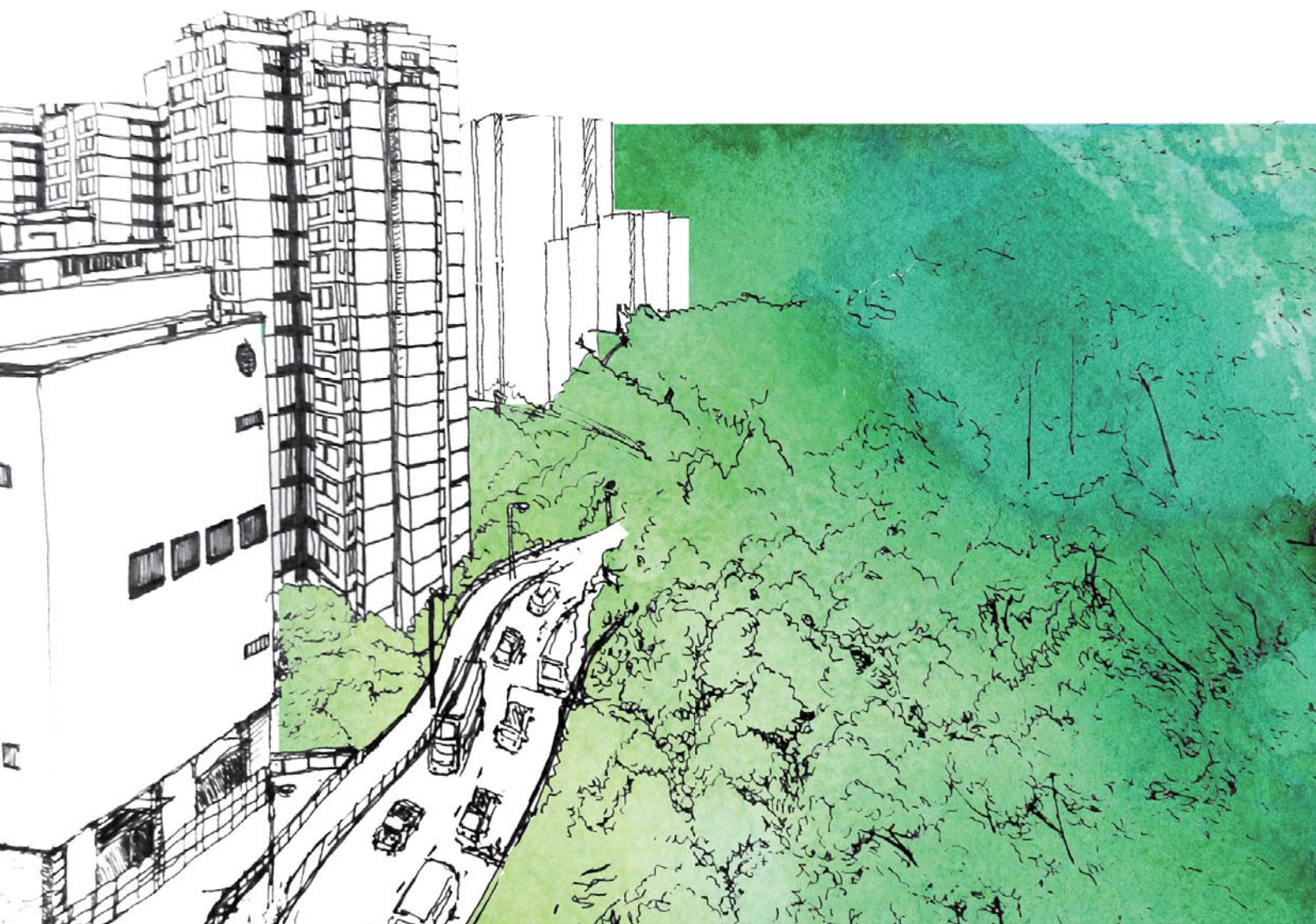
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Commissioner of Rating and Valuation

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署長序言

Commissioner's Overview

在環球經濟放緩下，香港經濟在 2015 年仍然溫和增長。儘管訪港旅遊業放緩加重本港經濟所受壓力，但失業率在內部需求保持平穩的情況下仍處於低水平。面對日趨不明朗的情況，差餉物業估價署（本署）繼續致力提供優質服務，在部門主要職能中的各個服務範疇，我們均達到或超越年內的工作目標。

物業市場在 2015 年初期交投頗為活躍，但後期本港股票市場波動、美國息率溫和增加及環球經濟前景欠佳，令物業市場有回落跡象。不過，香港經濟和物業市場其後在 2016 年第二季稍為重拾增長動力。政府推出的其中一項紓緩措施是寬減 2015-16 年度首兩季的差餉，上限為每季 2 500 元，惠及 315 萬個物業，政府收入因而減少 77 億元。這項差餉寬減措施令約 86% 的差餉繳納人首兩季無須繳交差餉，餘下的 14% 則受惠於全數寬減而得以繳付較少差餉。

Despite the slackened global economy, the Hong Kong economy still attained moderate growth in 2015. Though the slowdown in inbound tourism added pressure to the local economy, the unemployment rate stayed low under stable domestic demand. In the face of growing uncertainties, the Rating and Valuation Department (the Department) was fully committed to continue delivering quality services. In the year, we were successful in achieving or exceeding the performance targets for all service areas in respect of the major functions of the Department.

The property market was rather active in early 2015, but it showed signs of correction in the latter part of the year amid fluctuations of local stock market, a mild hike of US interest rate and subdued global economic outlook. The Hong Kong economy together with the property market however regained some momentum later in the second quarter of 2016. As one of the relief measures, rates for the first two quarters of 2015-16 subject to a ceiling of \$2 500 per quarter were waived. It benefited 3.15 million properties and reduced government revenue by \$7.7 billion. With this rates concession scheme, about 86% of properties were subject to no rates in the two quarters while the rates payable of the remaining 14% were reduced by the full concession amount.

挑戰與成果

一如往年，本署順利地完成了 2016-17 年度全面重估差餉的工作，重估的應課差餉租值乃參照指定估價依據日期，即 2015 年 10 月 1 日的市值租金評估。重估完成後，新估價冊由 2016 年 4 月 1 日起生效，估價項目增至 245 萬個，應課差餉租值總額為 6 410 億元；地租登記冊載有 191 萬個估價項目，應課差餉租值總額為 3 800 億元。本年度重估差餉之後，差餉及地租的應課差餉租值分別平均上調 4% 和 5%。

Challenges and Achievements

As in the previous years, the 2016-17 general revaluation was completed successfully with all rateable values reviewed by reference to the open market rents on the designated valuation reference date of 1 October 2015. After revaluation, the new Valuation List effective on 1 April 2016 grew to 2.45 million assessments with a total rateable value of \$641 billion, and the number of assessments in the Government Rent Roll was 1.91 million with a total rateable value of \$380 billion. The annual revaluation resulted in an average increase in rateable values of 4% and 5% for rates and Government rent respectively.

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本署於 2016 年 3 月 11 日公布新估價冊和地租登記冊，兩份表冊自 2016 年 4 月 1 日起生效。市民可登入本署網站（網址：www.rvd.gov.hk）和物業資訊網（網址：www.rvdpi.gov.hk），查閱新的應課差餉租值。於 2016 年 3 月 14 日至 5 月 31 日接受遞交建議書期間，本署共錄得約 56 000 宗應課差餉租值網上查詢，涉及約 520 萬個物業，並接獲約 49 000 份要求修改估價冊及 / 或地租登記冊的建議書，數目較去年減少約 3%。

一直以來，本署致力提升公眾服務。年內，本署於 2015 年 5 月 24 日推出《電子差餉地租單》第二階段服務。除了檢索和下載《電子差餉地租單》和網上付款外，已登記用戶現可於網上查詢付款記錄、更新通訊地址和收取有關填妥和交回《物業詳情申報表》的通知等。2015 年 6 月，本署的《電子差餉地租單》服務連繫至「我的政府一站通」的「我的帳單」服務。同年 9 月，本署亦參與香港金融管理局和銀行業界共同開發的電子帳單及繳費服務平台。網上銀行客戶可方便地透過這個平台檢視和繳交差餉及地租帳單，以及私營機構和政府的其他帳單。

2015 年 12 月，本署推出網上查詢進度服務。這項新服務讓已遞交電子表格或書面申請的申請人，使用交易編號或查詢進度編號，在本署網站查詢已遞交的電子表格或書面申請的處理進度和現況。

The new Valuation List and Government Rent Roll effective on 1 April 2016, were declared on 11 March 2016 and the public was able to make online search of the new rateable values on our website at www.rvd.gov.hk and our Property Information Online (PIO) website at www.rvdpi.gov.hk. During the proposal period from 14 March to 31 May 2016, we recorded around 56 000 online searches of the rateable values of some 5.2 million properties. Around 49 000 proposals to alter the Valuation List and/or Government Rent Roll were received, decreased by about 3% from the previous year.

All along, we have been taking initiative to enhance our services to the public. In the year, the second phase of eRVD Bill service was launched on 24 May 2015. Apart from retrieving and downloading electronic demands and making e-payment online, registered users can now view payment history, update correspondence addresses, receive notifications for completing and returning "Requisition for Particulars of Tenements", etc. on Internet. In June 2015, the Department's eRVD Bill was correlated to the service "My Bills" under GovHK. In September 2015, the Department also joined the Electronic Bill Presentment and Payment platform jointly developed by the Hong Kong Monetary Authority and the banking sector, through which e-banking customers can conveniently view and settle rates and Government rent demands, as well as other bills from the private sector and the Government.

In December 2015, the Department launched the Online Progress Tracking Facility. The new service allows the applicants who submitted e-forms or written applications to enquire through our website about the action progress and status of the submitted applications by using the Transaction Reference Number or the Progress Enquiry Number.

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Commissioner's Overview

物業資訊網全日 24 小時提供服務，方便市民查閱物業的地址和主要資料，以及本署轄下 260 多萬個估價項目的最新差餉及地租帳目資料。物業資訊網自 2009 年 2 月推出以來，一直運作暢順，至今已提供超過 280 萬項物業資料。

本署為編配全港樓宇門牌號數的主管當局，年內繼續舉行地區性門牌號數展示運動，以提醒市民正確展示門牌的重要性。為宣傳樓宇業主有責任正確展示門牌號數的信息，本署自本年 3 月開始已將全新製作的政府宣傳短片和聲帶，分別在電視台和電台播放，並上載於本署網站及政府新聞處 YouTube 頻道。

The PIO provides the public with round-the-clock service for easy access to check property addresses, essential property information and up-to-date information of rates and Government rent accounts of over 2.6 million assessments held by the Department. Since its launch in February 2009, the system has been operated smoothly in providing information on over 2.8 million property records.

As the competent authority for building numbering throughout Hong Kong, the Department has continued to conduct a district-based Building Numbering Campaign during the year to remind the public of the importance of proper display of building numbers. A newly-produced "Announcements in the Public Interests" publicising owners' duty of displaying correct building numbers has also been broadcasted on TV, radio, our website and the YouTube channel of the Information Services Department since March this year.

機遇與展望

為了善用資源，向顧客和伙伴提供最佳服務，本署將致力推行下列措施，以改善服務：

- 探討可否與其他政府部門合作，改良網上服務；
- 加強批量估價工作，以期更有效地提供公平合理的估價；

Opportunities and Prospects

To provide the best service to our customers and partners in the most cost-effective manner, we will strive to improve our services with the following initiatives:

- Exploring the possibility of collaboration with other Government departments with a view to improving our online service;
- Enhancing the mass valuation work in order to provide equitable valuations in an efficient way;

署長序言 Commissioner's Overview

- 研究運用顧客分析技巧，預計顧客的期望；
 - 擴展差餉及地租的綜合發單和繳款服務，切合繳納人所需；以及
 - 發掘方法提升運作效率，把握機會外判合適的工作，以期在維持理想的成本效益和效率之餘，改進服務，推陳出新。
- Exploring the use of customer analytics techniques to anticipate customers' expectations;
 - Expanding the consolidated billing and payment service for rates and Government rent continuously to meet the needs of payers; and
 - Identifying ways to enhance our operational efficiency and seizing opportunities to outsource suitable tasks for the attainment of better cost effectiveness and efficiency, and what is more, for service improvements and innovations.

本署一眾同事過去一年貢獻良多，再次取得豐碩成果。展望來年，我們會繼續抓緊機遇，尋求方法提升對公眾服務的水平。

The past year was again a fruitful one under the invaluable contributions of my colleagues. In the coming year, we shall continue to seize opportunities in identifying ways to improve our services to the public.

差餉物業估價署署長
鄧炳光太平紳士
2016年10月

PK TANG, JP
Commissioner of Rating and Valuation
October 2016



理想和使命

Vision and Mission

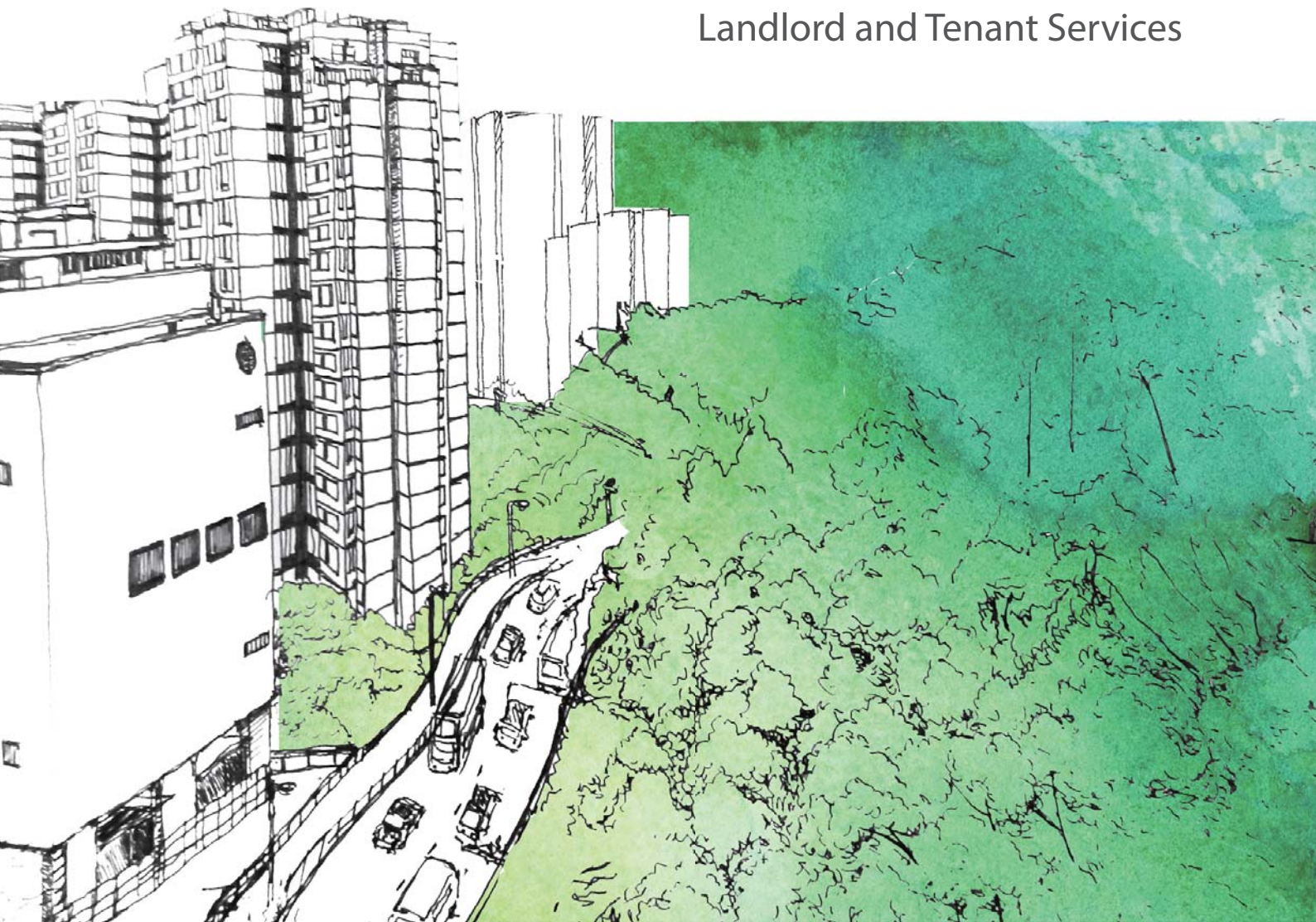
理想	在物業估價和資訊服務的領域，成為全球同類專業公營機構的典範。
使命	<p>提供公平合理的估價，迅速地徵收差餉及地租。</p> <p>提供優質的物業資訊和相關服務，配合社會的需要。</p> <p>推廣資訊和技術交流，提高物業市場透明度和效率。</p> <p>擴展積極進取的部門文化和團隊精神。</p>
信念	<p>稱心服務 我們主動掌握顧客的需要，時刻提供稱心滿意的服務。</p> <p>全力承擔 我們就服務水平和表現，竭誠盡責。</p> <p>專業精神 我們善用專業知識、技術和經驗，並堅守至高的誠信。</p> <p>創新求進 我們力求創新，積極進取，掌握機遇和勇於面對挑戰。</p> <p>以人為本 我們重視每一位同事、伙伴和顧客，以互重互信的精神，同心協力，開拓未來。</p> <p>物有所值 我們善用資源，向顧客和伙伴提供最佳服務。</p>
Vision	To be a world-wide model as a public agency in property valuation and information services.
Mission	<p>To provide equitable valuations for the efficient and timely collection of rates and Government rent.</p> <p>To deliver quality property information and related services tailored to the needs of the community.</p> <p>To contribute to a transparent and efficient property market through information and technology sharing.</p> <p>To develop a dynamic corporate culture and workforce in partnership with staff.</p>
Values	<p>Customer satisfaction We proactively identify customers' needs, and take every opportunity to enhance customer satisfaction.</p> <p>Accountability We accept our accountability to the Government and community for our service standards and performance.</p> <p>Professionalism We apply appropriate professional knowledge, skills and experience, and uphold the highest standard of integrity in our work.</p> <p>Innovation We anticipate new challenges and opportunities, and respond to these in a timely and creative way.</p> <p>Respect We value our colleagues, partners and customers, and look to work with them in a spirit of mutual respect and trust.</p> <p>Value for Money We strive to provide the best service to our customers and partners in the most cost-effective manner.</p>

職能

Functions



- 12 評估差餉
Rating Assessment
- 13 評估地租
Government Rent Assessment
- 15 帳目和發單
Accounting and Billing
- 16 物業估價服務
Property Valuation Services
- 17 物業資訊服務
Property Information Services
- 19 業主與租客服務
Landlord and Tenant Services



職能 Functions

差餉物業估價署的主要職能計有：

- 評估差餉和地租；
- 管理差餉和地租的帳目與發單；
- 為政府的決策局和部門提供物業估價服務；
- 為政府的決策局和部門、公共機構與私營機構提供物業資訊服務；以及
- 執行《業主與租客（綜合）條例》（第7章），包括就租務事宜向業主及租客提供諮詢和調解服務。

The principal functions of the Rating and Valuation Department are:

- Assessment of properties to Rates and Government rent;
- Managing accounting and billing of Rates and Government rent;
- Provision of property valuation services to Government bureaux/departments;
- Provision of property information to Government bureaux/departments, public bodies and the private sector; and
- Administration of the Landlord and Tenant (Consolidation) Ordinance (Cap.7), including provision of advisory and mediatory services to the public on landlord and tenant matters.

評估差餉

「差餉」是一項就使用物業而徵收的稅項，並按應課差餉租值乘以一個指定百分率徵收。

物業的「應課差餉租值」是根據物業在指定日期於公開市場上可取得的全年租金估值。

根據《差餉條例》（第116章），差餉物業估價署署長負責編製估價冊，當中載列全港已評估差餉的物業的資料。

Rating Assessment

Rates are a tax on the occupation of landed properties and are levied at a specified percentage of their rateable values.

The rateable value of a property is an estimate of its annual market rental value as at a designated date.

The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

估價冊

估價冊載錄所有已評估差餉的物業及其應課差餉租值。

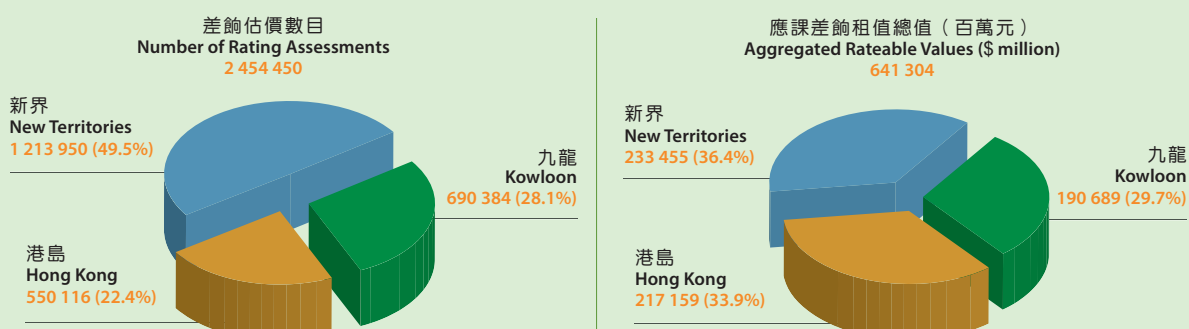
截至2016年4月1日，估價冊共載有2 454 450個差餉估價項目，應課差餉租值總值達6 413億元，詳情請參閱表1至表8。

The Valuation List

The Valuation List is a record of all properties assessed to rates with their corresponding rateable values.

The Valuation List as at 1 April 2016 contained 2 454 450 rating assessments with a total rateable value of \$641.3 billion. Further details are shown in Tables 1 - 8.

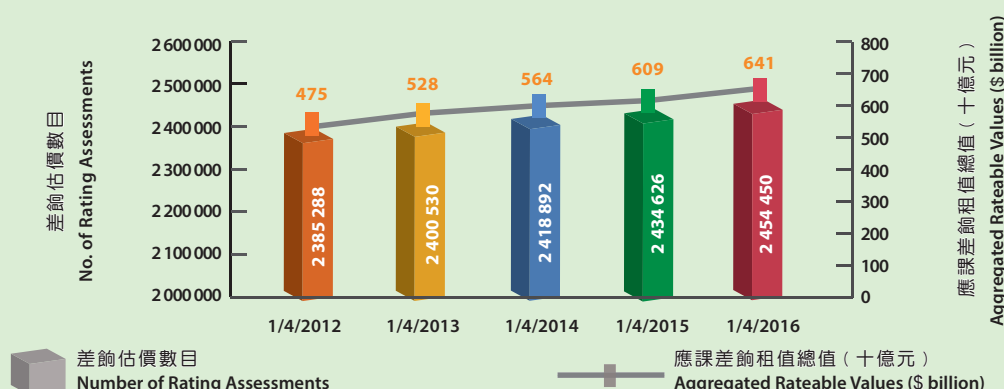
截至2016年4月1日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2016



下圖顯示過去五年差餉估價數目及其應課差餉租值總值：

The following graph shows the number of rating assessments and the aggregated rateable values in the past five years:

過去五年差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values in the Past Five Years



評估地租

香港的土地一般由政府以政府租契批出，承租人須繳納「地租」。

本署負責評定兩類根據下列法例徵收的地租，並按物業的應課差餉租值計算應繳多少地租：

(a) 《地租（評估及徵收）條例》（第515章）；
以及

(b) 《政府租契條例》（第40章）。

Government Rent Assessment

Land in Hong Kong is normally held from the Government by way of a Government lease under which Government rent is payable.

The Department is responsible for the assessment of two types of Government rent which are determined by reference to the rateable value of the property concerned under the following Ordinances:

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

(b) the Government Leases Ordinance (Cap. 40).

職能 Functions

根據《地租（評估及徵收）條例》（第 515 章） 評估的地租

差餉物業估價署署長負責評估和徵收地租，並編製地租登記冊，載列所有根據本條例評估地租的物業及其應課差餉租值。截至 2016 年 4 月 1 日，地租登記冊載有 1 909 952 個估價項目，應課差餉租值總值約為 3 796 億元，詳情請參閱表 9。

按第 515 章徵收的地租，數額為物業應課差餉租值的 3%，並隨應課差餉租值的改變而調整。須繳納此地租的物業，包括根據下列適用租契持有的物業：

- (a) 原本沒有續期權利，但自 1985 年 5 月 27 日《中英聯合聲明》生效之後獲准延期或續期的契約；以及
- (b) 自 1985 年 5 月 27 日起新批出的契約，包括交回後重批的租契。

唯一獲豁免評估地租的是由鄉郊原居村民（或其父系合法繼承人）或祖 / 堂自 1984 年 6 月 30 日以來一直持有的舊批約地段、鄉村地段、小型屋宇或相若的鄉郊土地。繼續持有此類鄉郊土地的原居村民或祖 / 堂，只須向地政總署署長繳納象徵式地租。

對於大部分須按第 515 章繳納地租的物業而言，用作計算地租的應課差餉租值，等同於用作計算差餉的應課差餉租值。如物業獲豁免評估差餉，或物業只有部分須繳納地租（例如：物業所處土地部分是根據適用租契而持有，而另一部分則根據其他類別的租契持有），則本署會釐定相關的應課差餉租值。

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

The Commissioner is responsible for assessing and collecting Government rent and for the compilation of the Government Rent Roll containing the rateable values of all properties liable for assessment under this Ordinance. The Government Rent Roll contained 1 909 952 assessments as at 1 April 2016 with an aggregated rateable value of \$379.6 billion. Further details are shown in Table 9.

Under Cap. 515, Government rent is equal to 3% of the rateable value of a property and is adjusted in step with changes in the rateable value. Properties so liable to Government rent are those held under applicable leases which include:

- (a) leases where the original leases contained no right of renewal and which have been extended or renewed since the coming into force of the Sino-British Joint Declaration on 27 May 1985; and
- (b) new leases granted, including those surrendered and regranted, since 27 May 1985.

The only exemption is in respect of certain old schedule lots, village lots, small houses and similar rural holdings which have been held by an indigenous villager (or his lawful successor through the male line) or a tso/tong continuously since 30 June 1984. Whilst the indigenous villager or tso/tong continues to hold such rural holdings, only the nominal Government rent will be payable to the Director of Lands.

For the majority of properties liable to the Government rent under Cap. 515, the rateable value on which this rent is charged will be the same as that applicable to rates. A separate rateable value will be determined where a property is exempt from assessment to rates or where it is only partially liable to this rent, e.g. being situated on land partly held under an applicable lease and partly under other type(s) of lease.

根據《政府租契條例》(第40章)評估的地租

可續期租契續期後的地租評估和徵收，受到《政府租契條例》(第40章)規管。條例規定，有關地租為物業在租契續期日應課差餉租值的3%。這類地租有別於第515章所指的地租，其數額於續期後維持不變，直至該土地重新發展為止。重建完成後，地租會修訂為新建築物應課差餉租值的3%。

本署須按第40章的規定，為續期和重新發展的個案向地政總署署長提供新地租額，並通知土地註冊處處長登記新地租，以及答覆市民有關的查詢。

Government Rent Assessed under the Government Leases Ordinance (Cap. 40)

The assessment and collection of Government rent chargeable during the renewed term of a renewable lease are regulated by the Government Leases Ordinance (Cap. 40) which provides, among other things, that such rent shall be assessed at 3% of the rateable value as at the date of renewal of the lease concerned. Unlike the Government rent under Cap. 515, this rent will remain the same throughout the renewed term until the land leased is redeveloped, whereupon the rent will be revised to 3% of the rateable value of the new building.

The Department's involvement under Cap. 40 includes initiating action to provide the Director of Lands with assessments of new rents where a renewal or redevelopment has taken place, notifying the Land Registrar of new rents for registration and responding to enquiries from the general public.



帳目和發單

由1995年7月1日起，差餉物業估價署署長接管差餉發單和帳目修訂的職務，包括追討差餉欠款。

由1997年6月28日起，本署根據《地租(評估及徵收)條例》(第515章)負責發單徵收地租。

差餉和按第515章徵收的地租均須每季預繳，倘物業須同時繳納差餉和地租，差餉繳納人會收到合併徵收通知書。

Accounting and Billing

The Commissioner took over the functions of rates billing and maintenance of rates accounts on 1 July 1995, including recovery actions on arrears cases.

Effective from 28 June 1997, the Department assumed responsibility for the charging of Government rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515).

Rates and the Government rent under Cap. 515 are payable quarterly in advance. Where a property is liable to both rates and Government rent, a combined demand is issued.

職能 Functions

物業估價服務

印花稅

本署審查物業的轉讓，向印花稅署署長（由稅務局局長兼任）提供估值方面的意見，以保障政府的印花稅收入。如申報的轉讓價值低於市價，本署會提供物業的合理市價估價。

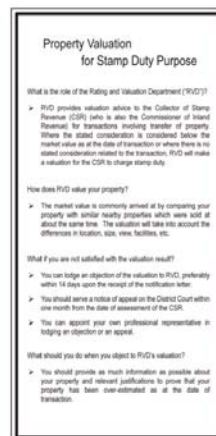
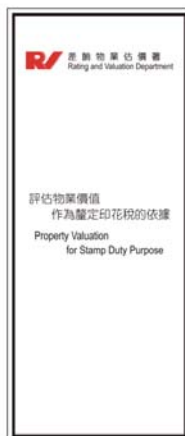
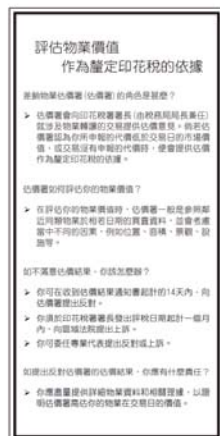
本署亦為沒有訂明價值的轉讓物業提供估值。

Property Valuation Services

Stamp Duty

The Department provides valuation advice to the Collector of Stamp Revenue (i.e. the Commissioner of Inland Revenue) by examining transactions involving the transfer of property. The aim is to safeguard revenue from this source. Where the consideration stated in the transaction is considered below the market value, the Department will provide a valuation advice.

Valuations are also provided in cases where a property is transferred with no consideration paid.



遺產稅

雖然遺產稅由2005年7月起取消，但本署仍須處理在此日期之前的個案，向遺產稅署署長提供物業估價，以釐定遺產稅。

Estate Duty

Following the abolition of Estate Duty in July 2005, the Department was no longer required to provide valuation advice to the Estate Duty Commissioner on the appropriate value of property for Estate Duty purposes though past cases would continue to be referred to the Department for advice.

為其他政府部門提供估價服務

本署亦經常為其他政府部門和半官方機構的工作需要提供估價服務。

Valuations for Other Government Departments

The Department provides regular valuation services to other Government departments and quasi-government bodies for their operational purposes.

物業資訊服務

物業市場資料

在評估差餉和物業價值的過程中，本署收集到大量的物業資料，因此能夠為政府提供物業市場方面的專業意見。本署定期修訂多項統計數據，並分發給決策局和其他政府部門參考。

此外，本署亦會應各局和部門的要求，展開專題研究與分析。

本署每年出版的《香港物業報告》，回顧過往一年物業市場的情況，並預測未來兩年的樓宇落成量。報告亦載有主要物業類別的總存量和空置量。

本署亦編製《香港物業報告 - 每月補編》，定期更新物業售價、租金統計、市場回報率、落成量、買賣宗數和成交總值的資料。

Property Information Services

Property Market Information

The Department is Government's principal adviser on the property market, by virtue of the extensive property data held as a by-product of the rating and valuation functions. Various statistics are maintained and disseminated to policy bureaux and other Government departments.

The Department also undertakes specific research and analysis for bureaux and departments on request.

The "Hong Kong Property Review", an annual publication of the Department, reviews the property market over the preceding year and provides forecasts of completions for the following two years. This Review also gives an account of the stock and vacancy of major property types.

In addition, price and rental statistics, property market yields, building completions, volume and considerations of sales transactions are regularly updated and published in the "Hong Kong Property Review - Monthly Supplement".



職能 Functions

編配門牌號數

根據《建築物條例》(第123章)，差餉物業估價署署長主管全港樓宇門牌號數的編配事宜。本署會在日常評估差餉期間，同時執行這項工作，新建樓宇會在落成之前配予門牌號數。

本署透過舉辦宣傳活動，鼓勵市民標示正確門牌號數。

Building Numbering

Under the Buildings Ordinance (Cap. 123), the Commissioner of Rating and Valuation is the authority for building numbering in the territory. This work is undertaken in the course of normal rating work, with numbers allocated in advance of the completion of new buildings.

The Department promotes the correct display of building numbers by means of publicity campaigns.



樓宇名稱

本署在互聯網上刊載《樓宇名稱》，詳列本港大部分樓宇的中英文名稱、地址和落成年份。

《樓宇名稱》的資料每半年更新一次，以便市民及遊客識別樓宇位置、郵遞派送及執行救援服務，並讓公營部門確定樓宇的地址。

Names of Buildings

The Department publishes online the “Names of Buildings” which contains a comprehensive list of names of buildings in the territory, their addresses in both Chinese and English, and the year of completion.

The publication is updated half-yearly for the convenience of the public, tourists, and the delivery of postal and emergency services as well as other departments in identifying addresses of particular buildings.

業主與租客服務

本署負責執行《業主與租客（綜合）條例》（第7章），該條例對業主與租客雙方的權利與義務均有所規定。

諮詢和調解服務

本署人員免費為市民提供全面的租務諮詢服務。本署亦定期派員前往民政事務處會見市民和每天到土地審裁處當值，提供有關服務。

市民亦可透過本署 24 小時自動電話資訊服務或瀏覽本署網站，獲得一般租務資訊。

新租出或重訂協議通知書

本署為住宅物業業主批署新租出或重訂協議通知書（表格 CR109）。經批署的通知書，是採取法律行動追收欠租時所需的文件。

Landlord and Tenant Services

The Department administers the Landlord and Tenant (Consolidation) Ordinance (Cap. 7) which deals with matters relating to the rights and obligations of landlords and tenants.

Advisory and Mediatory Services

Comprehensive and free advisory services are available to the public on landlord and tenant matters. Similar services are also provided by officers of the Department who pay regular visits to various District Offices and by those who are stationed daily at the Lands Tribunal.

General information on landlord and tenant matters can be obtained through the Department's 24-hour automated telephone enquiry service or from our website.

Notice of New Letting or Renewal Agreement

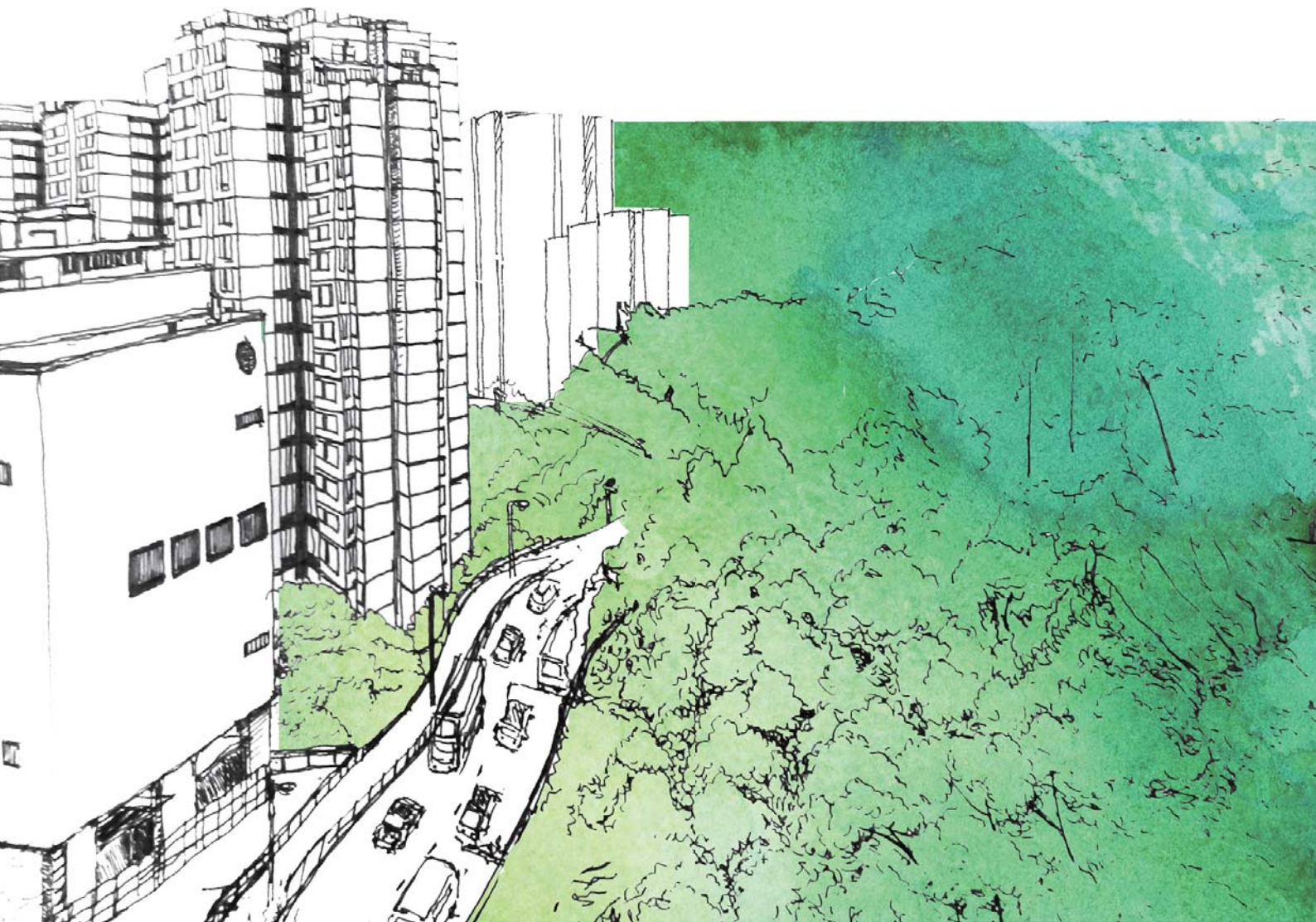
The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) submitted by landlords of residential properties. The Notices are required in legal proceedings for recovery of rent.



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服務表現和成就

Performance and Achievements

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和須繳納差餉及／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，以及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。

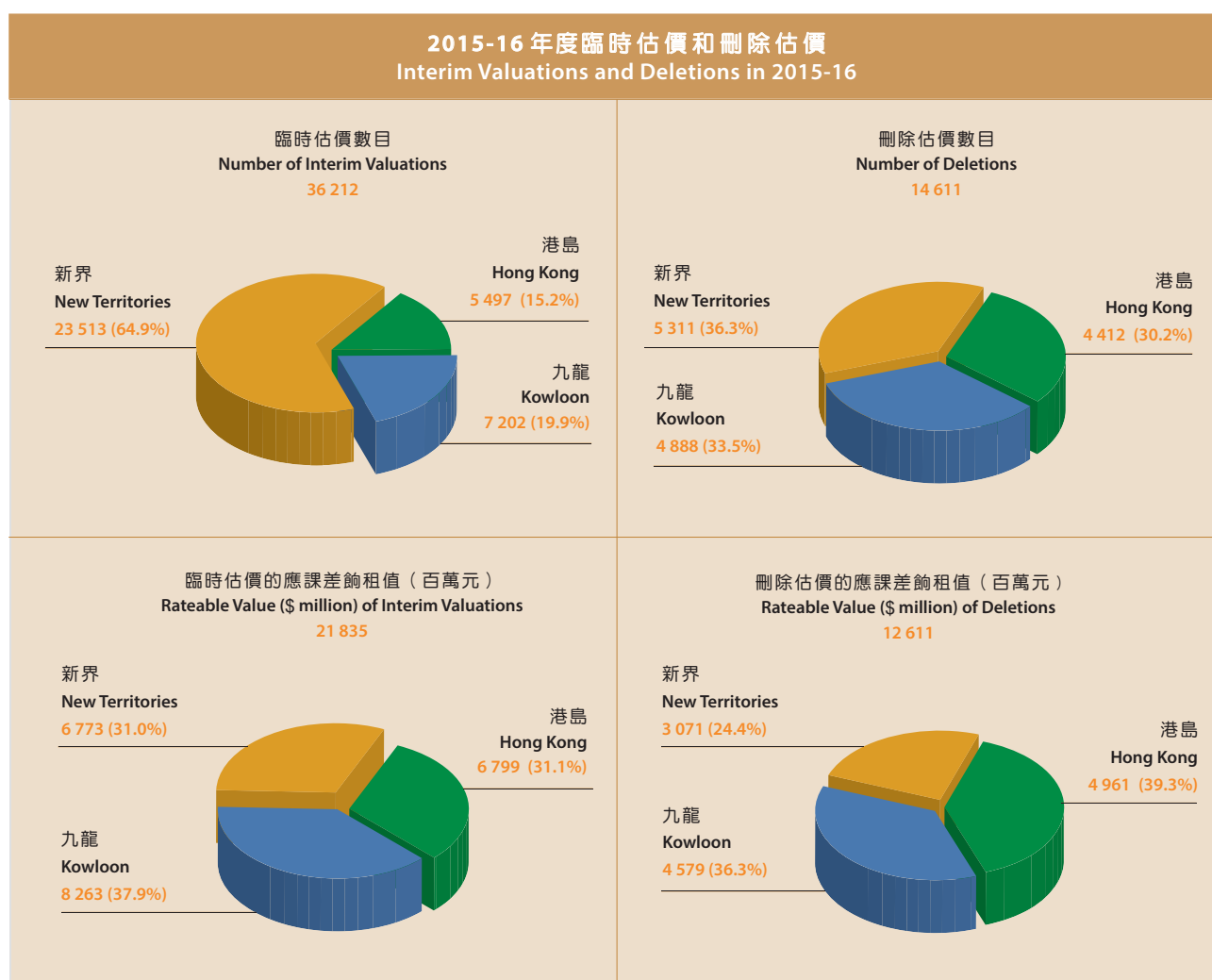
表 10 顯示 2015-16 年度臨時估價和刪除估價的數目。下列圖表顯示估價冊及地租登記冊內按區域劃分的臨時估價和刪除估價數目，以及有關的應課差餉租值：

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 List and Rent Roll is effected by "interim valuations" and "deletions".

The number of interim valuations and deletions carried out in 2015-16 are shown in Table 10. The following charts show the distribution by region of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:



服務表現和成就 Performance and Achievements

每年重估應課差餉租值

不同類別和位於不同地區的物業，其租金水平會受時間及其他不同因素影響而改變。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，反映最新的市場租金水平。

在全面重估2016-17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2 454 450個物業的應課差餉租值，以及載於地租登記冊內1 909 952個物業的應課差餉租值。

新應課差餉租值的生效日期是2016年4月1日，估價依據日期為2015年10月1日。

Annual General Revaluations

Rental values for different types of property and for properties in different locations change over time due to many 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 market rental values.

Altogether 2 454 450 assessments in the Valuation List and 1 909 952 assessments in the Government Rent Roll were reviewed in the revaluation for 2016-17.

The new rateable values which took effect on 1 April 2016 were based on market rents as at the valuation reference date of 1 October 2015.



重估完成後，差餉及地租的應課差餉租值分別平均上調4%和5%。

在新的估價冊內，其中89.5%物業的應課差餉租值平均上升6.5%，另有9.5%物業的應課差餉租值維持不變，餘下1.0%物業的應課差餉租值則平均下跌10.3%。

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。

The exercise had resulted in an average increase in rateable values of 4% for rates and 5% for Government rent.

For 89.5% of the properties in the new Valuation List, the rateable values were increased by 6.5% on average. Another 9.5% had no change in rateable values. The remaining 1.0% of the properties had their rateable values decreased by 10.3% on average.

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

服務表現和成就

Performance and Achievements

建議、反對和上訴

市民如欲反對估價冊或地租登記冊內的資料，可於每年 4 月和 5 月向署長提交建議書，要求修改有關資料。

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。估價冊如因建議書、反對通知書或上訴通知書而有任何修改，地租登記冊亦會相應修改。

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，可向其送達有關通知書後 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，署長便會發出決定通知書。

繳納人接獲決定通知書後，倘仍不滿意署長的決定，可於決定通知書送達後 28 天內，向土地審裁處上訴。

在上述情況下，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，並就估價冊及地租登記冊所載的應課差餉租值，提出支持的陳詞和論據。

表 12 詳列本署過去兩年所處理的建議書、反對書及上訴個案數目。

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. If the Valuation List is altered as a result of the proposal, objection or appeal, alteration will 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 prepare cases in support of the Valuation List and Government Rent Roll entries, and appear before the Lands Tribunal as the Commissioner's expert witnesses.

Details of proposals, objections and appeals dealt with in the past two years are shown in Table 12.

服務表現和成就 Performance and Achievements

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。2015-16 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。

Rates Charges

Rates are payable at a percentage of rateable value. For the financial year 2015-16, 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.

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 2016 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：

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 2016 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	1	31	12	55 678
九龍 Kowloon	-	-	-	-
新界 New Territories	30	415	454	39 756
總數 Overall	31	446	466	95 434

服務表現和成就

Performance and Achievements

根據《地租（評估及徵收）條例》（第515章）
徵收地租

截至2016年4月1日，地租登記冊載有1 909 952個估價項目。

2015-16年度，本署為徵收地租而展開的臨時估價有27 374個，刪除的估價則有7 714個，詳情見表10。

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

The number of assessments in the Government Rent Roll on 1 April 2016 was 1 909 952.

The number of interim valuations and deletions carried out in 2015-16 for Government rent purposes were 27 374 and 7 714 respectively. The details are in Table 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。

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.

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。上訴法庭及終審法院分別於2010年11月及2012年12月一致駁回有關上訴。

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 and then to the CFA against the Tribunal's decision on points of law. The appeals were dismissed unanimously by both courts in November 2010 and December 2012 respectively.

服務表現和成就 Performance and Achievements

根據《政府租契條例》(第40章)為可續期土地契約徵收地租

截至2016年3月31日，約有225 100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。

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：

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

As at 31 March 2016, there were approximately 225 100 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.

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	已估價物業數目 No. of Assessments	續期	Renewal	重新發展	Redevelopment
		應課差餉租值總值（百萬元）		應課差餉租值總值（百萬元）	
		Total Rateable Value (\$ million)		Total Rateable Value (\$ million)	
2011-12	2 536	270		349	115
2012-13	2 691	331		832	207
2013-14	7 629	1 278		519	148
2014-15	8 218	1 225		712	462
2015-16	3 433	812		638	225

帳目和發單

差餉收入

2015-16年度的差餉收入為227.33億元，款額反映年內因差餉寬減措施而少收的77.67億元。

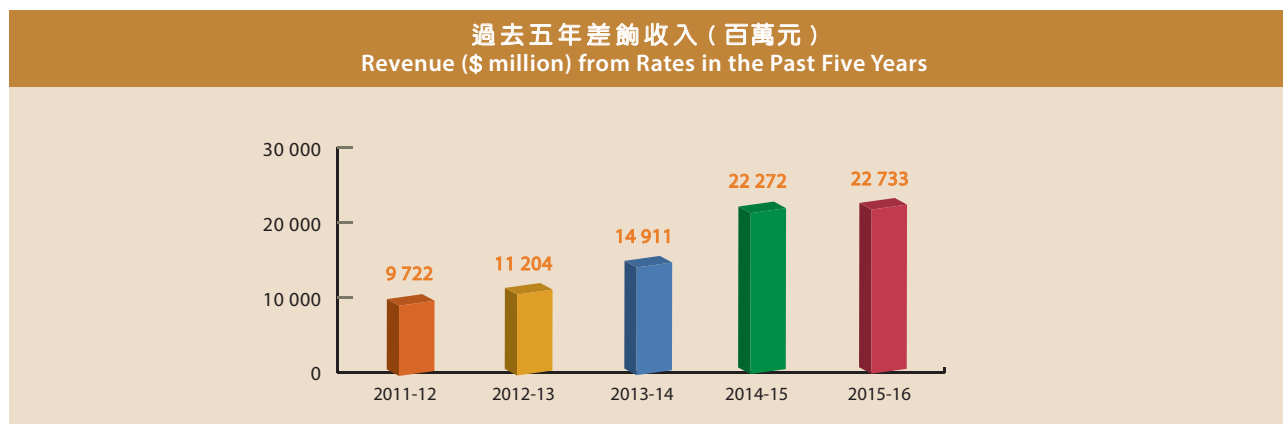
下圖顯示過去五年的差餉收入：

Accounting and Billing

Revenue from Rates

The revenue from rates in 2015-16 was \$22 733 million, reflecting the loss in revenue of \$7 767 million due to rates concession granted in the year.

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



服務表現和成就

Performance and Achievements

差餉退款

只有空置土地和因政府取得法院頒令而空置的物業，才可獲退還差餉。2015-16 年度退還的款額微不足道。

Refund of Rates

Only vacant open land and vacancies resulting from Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2015-16.

差餉欠款

2015-16 年度，本署向欠交差餉的業主追討欠款，涉及的個案約為 22 900 宗。

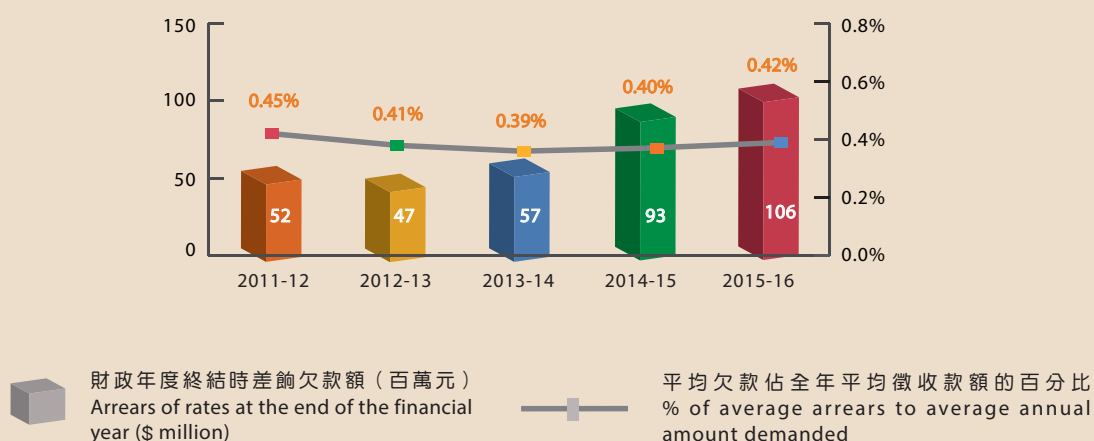
Arrears of Rates

In 2015-16, the Department took recovery action in respect of arrears outstanding for about 22 900 cases.

該財政年度終結時，約有 31 900 個帳目尚未清繳欠款，此數目並不包括現正辦理由原居村民提交的豁免差餉申請。截至 2016 年 3 月 31 日，錄得的拖欠差餉額為 1.06 億，或相等於全年平均差餉徵收額的 0.4%。此差餉欠款比率遠較其他司法管轄地區所徵收類似物業稅項的欠款比率為低。下圖顯示過去五年的差餉欠款情況：

Some 31 900 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 2016, \$106 million of rates arrears, or 0.4% of average 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



所有數字並不包括正處理中的原居村民申請豁免差餉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

服務表現和成就 Performance and Achievements

地租收入及欠款

2015-16 年度按第 515 章所評估的地租收入為 102.22 億元。

截至 2016 年 3 月 31 日，拖欠地租的帳目約有 21 500 個，未收的款項約為 6 700 萬元，平均欠款佔全年平均地租徵收額 0.6%，欠款額並未包括原居村民因申請租金優惠而暫緩繳納的地租。

差餉和地租帳目

截至 2016 年 4 月 1 日，差餉和地租帳目約 254 萬個。下圖顯示各類帳目的數量：

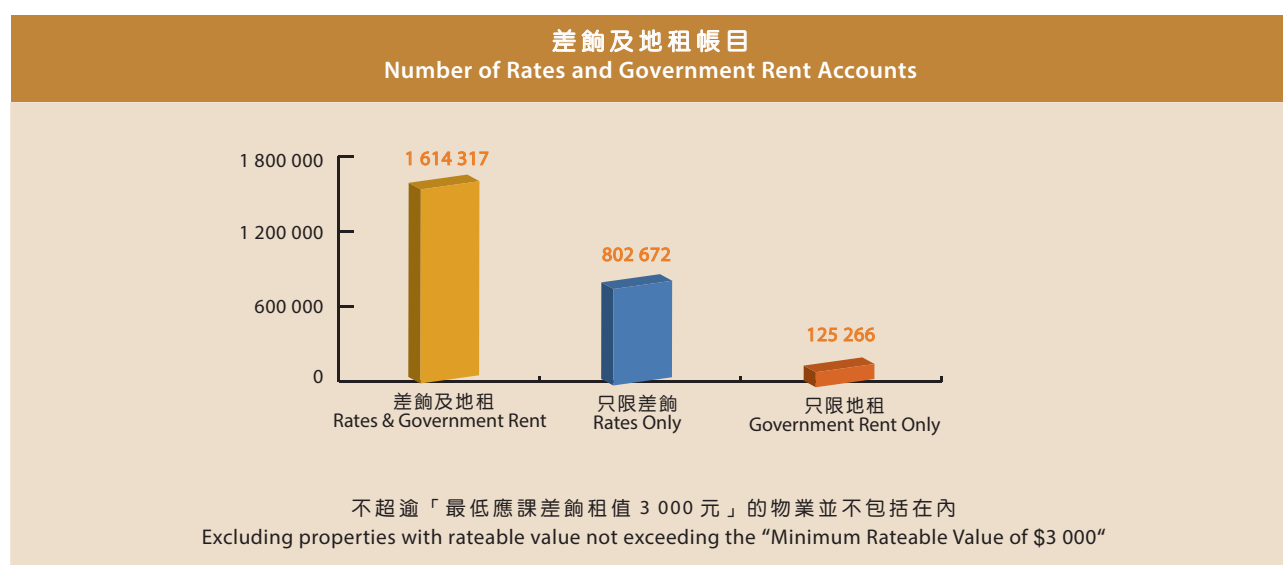
Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2015-16 was \$10 222 million.

Some 21 500 accounts had rent arrears as at 31 March 2016, comprising about \$67 million. The percentage of average arrears to average annual Government rent demanded was 0.6%. 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 2.54 million rates and Government rent accounts were maintained by the Department as at 1 April 2016. 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.

服務表現和成就

Performance and Achievements

估價及物業資訊服務

印花稅

2015-16 年度，共有 86 428 宗個案接受審查和估價。本署共提供 10 625 項估價，涉及的物業均屬申報價值偏低，或未有在契約上註明轉讓價值。

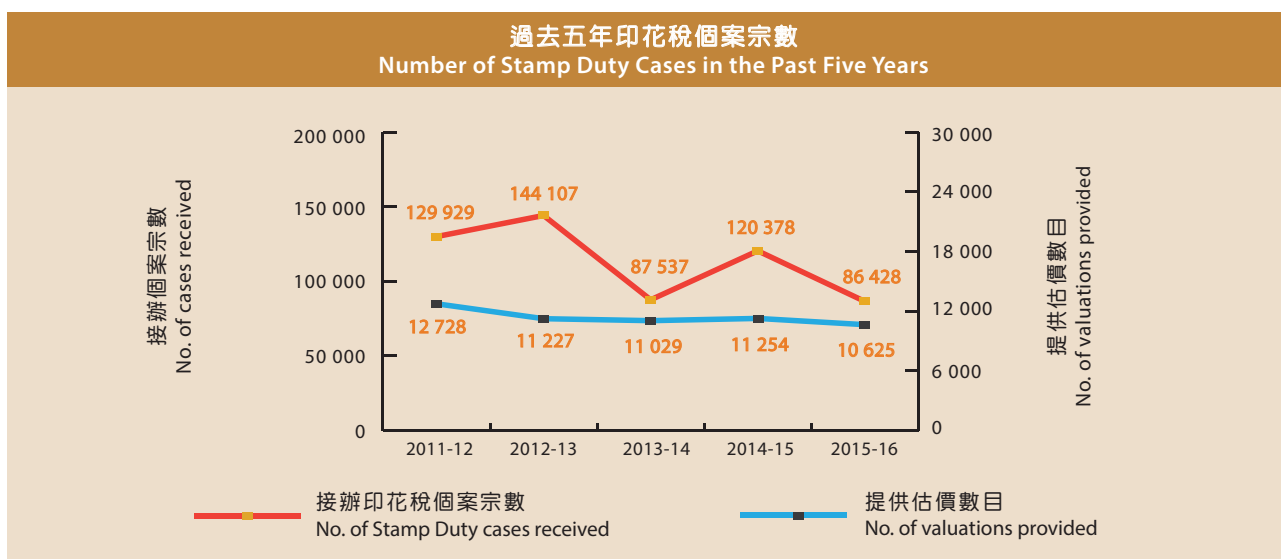
下圖顯示過去五年這方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2015-16, the number of cases received for examination and valuation was 86 428. The Department provided 10 625 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:

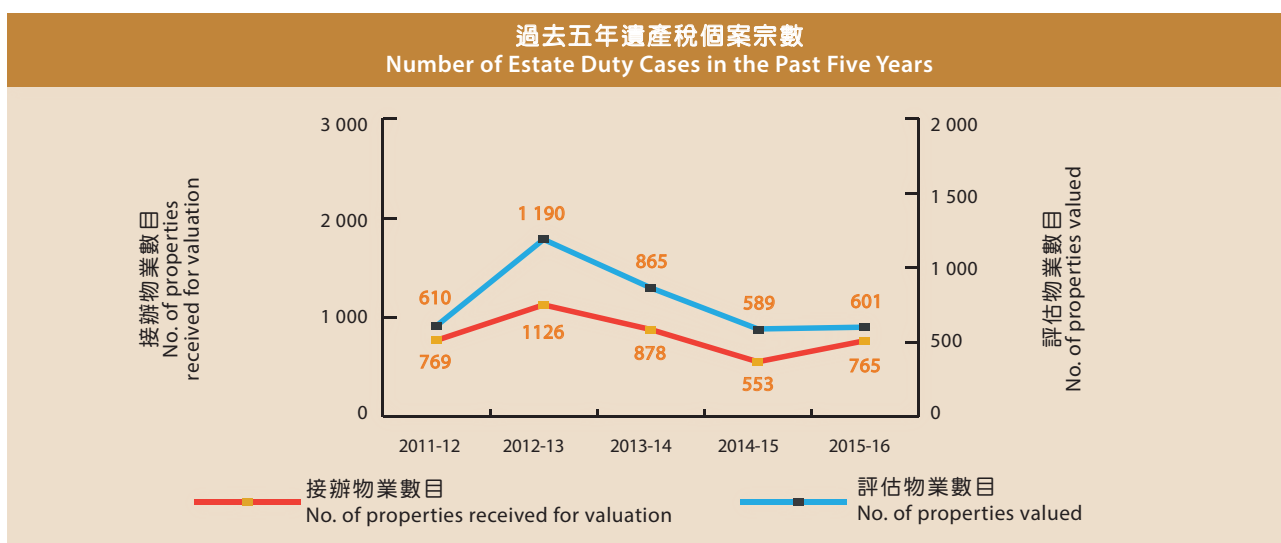


遺產稅

年內共有 208 宗個案交由本署評定物業價值，涉及 765 個物業。下圖顯示過去五年的遺產稅工作量：

Estate Duty

During the year, 208 cases involving 765 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



服務表現和成就 Performance and Achievements

雖然遺產稅已於 2005 年 7 月取消，但本署仍接到此日期之前的個案。

Despite abolition of Estate Duty in July 2005, past cases have continued to be received.

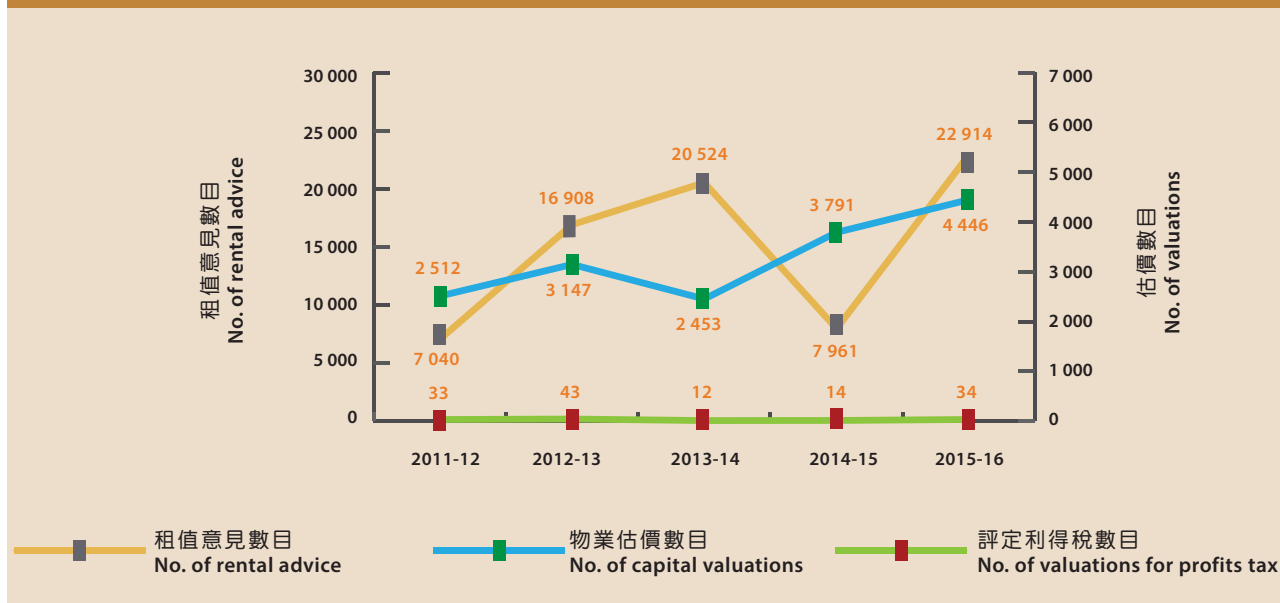
為其他政府部門和半官方機構提供估價服務

Valuations for Other Government Departments and Quasi-government Bodies

過去一年間，本署為其他政府部門和半官方機構提供估價服務，包括就 22 914 宗個案提供租值意見、評估 4 446 個物業的售價，以及處理 34 宗利得稅個案。下圖概述本署過去五年所提供的這類估價服務：

Other valuations, including 22 914 rental advice, 4 446 capital valuations and 34 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



服務表現和成就

Performance and Achievements

物業資訊服務

本署為協助政府制定政策而進行的物業研究和市場監察工作，過去數年間明顯增多。

除不時回應公眾人士、政府決策局、部門和機構查詢資料的要求之外，本署亦悉力向運輸及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》2016年版回顧2015年物業市場的情況，並預測2016至2017年的樓宇落成量。市民可登入本署網站免費下載。

市民亦可登入本署網站瀏覽《香港物業報告 - 每月補編》，並可免費下載有關物業租金、售價和落成量的統計資料，或使用本署的24小時自動電話資訊服務（電話：2152 2152），經圖文傳真索取。

為配合實施《地產代理條例》（第511章），本署在2009年2月推出「物業資訊網」。市民可利用此收費服務索取住宅物業（不包括村屋）樓齡、實用面積和物業許可用途的資料。由2010年開始，本署將這網上平台服務增至查詢物業在估價冊及地租登記冊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，每個查詢項目的費用亦相對調低。

Property Information Services

The Department's work in relation to property research and market monitoring for Government policy purposes has increased significantly in recent years.

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 Transport and Housing Bureau on housing production and the property market to facilitate gauging of territory-wide housing development and market activities.

The 2016 edition of the "Hong Kong Property Review" gives a review of the property market in 2015 and provides forecasts of completions in 2016 to 2017. 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 transmission through the 24-hour automated telephone enquiry service at 2152 2152.

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 launched in February 2009. In 2010, the PIO has been further upgraded to include online enquiry on rateable values of properties for the last three years of assessment and on rates and Government rent accounts. The fee charged per record was much reduced.

服務表現和成就 Performance and Achievements

編配門牌號數

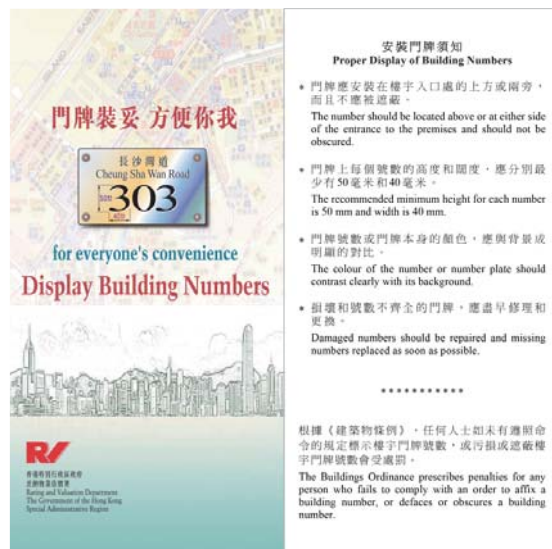
2015-16 年度獲編配門牌號數的發展項目約有 1 236 個，其中 1 154 個位於新界。

除定期在已有門牌編配系統的地區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，編配有系統的門牌號數。

Building Numbering

During 2015-16, about 1 236 developments were allotted with building numbers, of which 1 154 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.

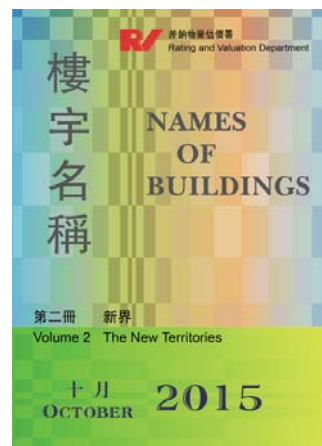
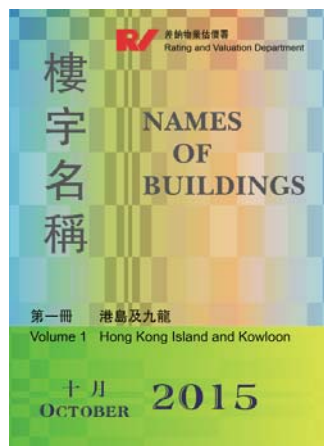


《樓宇名稱》

市民可登入本署網站免費瀏覽《樓宇名稱》中的資料。資料在每年 4 月和 10 月均會被更新。

“Names of Buildings”

The “Names of Buildings” can be viewed free of charge at the Department’s website and is updated biannually in April and October.



服務表現和成就

Performance and Achievements

業主與租客服務

《業主與租客（綜合）條例》

《2004年業主與租客（綜合）（修訂）條例》由2004年7月9日起生效，撤銷主體條例第IV部分所載住宅租賃的租住權保障，以及條例第V部分所載終止非住宅租賃的最短通知期規定。

在本署的協助下，業主與租客得以明白2004年修訂條例的運作，並適應了法例所引致的轉變。

諮詢和調解服務

2015-16年度，本署處理約142 000宗查詢，其中41 500宗由本署每天派駐土地審裁處當值的人員處理，另有4 100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。

Landlord and Tenant Services

Landlord and Tenant (Consolidation) Ordinance

The Landlord and Tenant (Consolidation) (Amendment) Ordinance 2004 took effect from 9 July 2004. It removed the security of tenure restrictions for domestic tenancies under Part IV and the minimum notice requirement for terminating non-domestic tenancies under Part V of the principal Ordinance.

With the assistance rendered by the Department, landlords and tenants have gained an understanding of the effect of the amending Ordinance 2004 and have adapted to the legislative changes.

Advisory and Mediatory Services

In 2015-16, some 142 000 enquiries were handled, with 41 500 and 4 100 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.



新租出或重訂協議通知書

2015-16年度，本署共處理約50 500份新租出或重訂協議通知書。

Notice of New Letting or Renewal Agreement

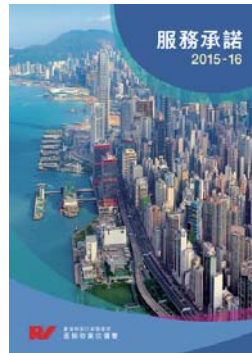
A total of some 50 500 Notices of New Letting or Renewal Agreement were processed in 2015-16.

服務表現和成就 Performance and Achievements

服務表現和目標

服務承諾

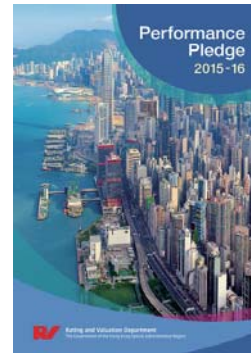
2015-16 年度服務承諾所載的全部 11 項工作均達標或超額完成。



Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2015-16 Performance Pledge, the set service levels or targets were either achieved or exceeded.



24 小時自動電話資訊服務

本署設有 24 小時自動電話資訊服務，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選擇以傳真方式，索取物業市場統計數字等資料。

對市民有影響的政策和程序如有任何修改，本署亦會藉此項服務通知市民。市民只需致電 2152 2152，便可使用這項服務。

「1823」

除上述自動電話資訊服務之外，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，此服務涵蓋本署所處理的一切事宜。

24-hour Automated Telephone Enquiry Service

Our 24-hour automated telephone enquiry service 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.

It also provides callers with an option to obtain certain information such as property market statistics by facsimile transmission.

The system is also used to inform the public of any changes in policy and procedures affecting them. The public may access this service through telephone by dialling 2152 2152.

“1823”

In addition to the automated telephone enquiry service, a 24-hour operator answering service is available through the “1823”, covering all matters handled by the Department. The public may access the service by dialling 2152 0111.



新增和優化服務

New and Improved Services

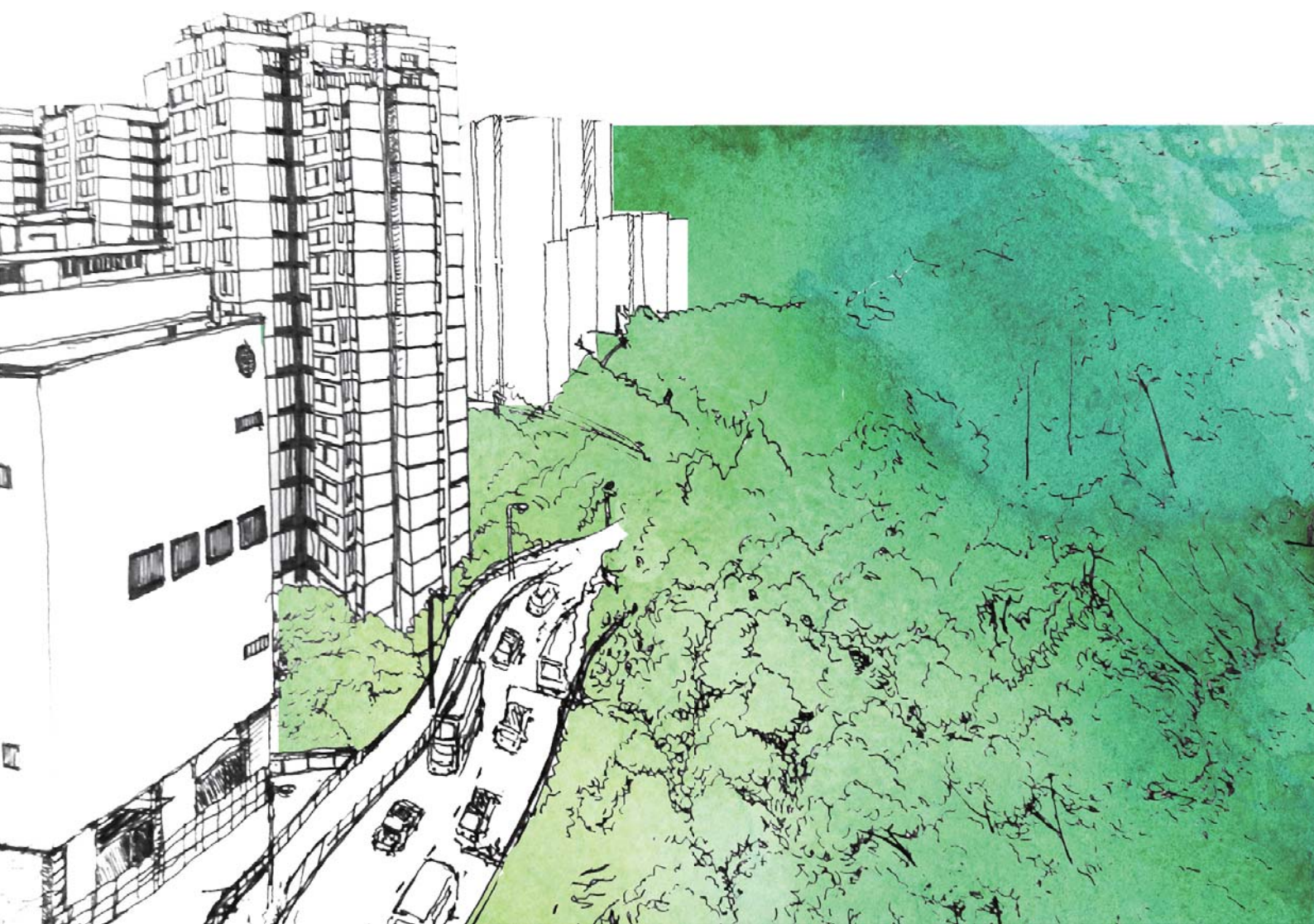
38 以電子方式遞交表格及通知書
Electronic Submission of Forms and Notices

38 綜合發單和繳款服務
Consolidated Billing and Payment Service

38 物業資訊網
Property Information Online (PIO)

39 發出徵收差餉地租電子通知書
Electronic Issue of Rates /
Government Rent Demands

39 網上查詢進度服務
Online Progress Tracking Facility (OPTF)



新增和優化服務

New and Improved Services

以電子方式遞交表格及通知書

本署接受繳納人以電子方式，按《差餉條例》、《地租（評估及徵收）條例》和《業主與租客（綜合）條例》的規定遞交法定表格和通知書。這項服務為繳納人提供郵寄和親身遞交等傳統方式以外的選擇。有關「遞交表格電子化」的資料，市民可瀏覽本署網站（網址：www.rvd.gov.hk），或致電 2152 0111 向本署查詢。

綜合發單和繳款服務

持有多個物業的繳納人可申請綜合帳單服務，以一張帳單羅列每個物業的季度應繳差餉和地租，使帳單管理更省時便捷。用戶已開設共約 1 900 個綜合帳戶，連結大約 150 000 個物業帳目。本署日後將繼續擴展這項環保和以客為本的服務，以迎合持有多個物業的繳納人的需要。

物業資訊網

物業資訊網在 2009 年 2 月推出，現時提供以下公共服務：

收費服務

- 查詢私人住宅物業（不包括村屋）的實用面積、樓齡和許可用途；
- 查詢估價冊及 / 或地租登記冊所載最近三個估價年度的應課差餉租值；以及
- 查詢差餉及 / 或地租帳目。

免費服務

- 供公眾查閱新公布的估價冊及地租登記冊（有關資料將於每年 3 月中估價冊及地租登記冊公布後至 5 月 31 日在網上展示）；以及

Electronic Submission of Forms and Notices

We accept electronic submissions of statutory forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. This electronic mode of service provides an alternative to the conventional mode of serving a form by post or in person. The public can visit the Department's website at www.rvd.gov.hk or call us at 2152 0111 for information on "Electronic Submission of Forms".

Consolidated Billing and Payment Service

Payers with multiple properties can apply for a consolidated bill setting out the rates and Government rent payable for each individual property. This service provides payers with an easy and time-saving means of managing their quarterly demand notes. About 1 900 consolidated accounts involving some 150 000 individual property accounts have been set up. This customer-focus and environmentally friendly service will continue to be expanded to meet the needs of payers with multiple properties.

Property Information Online (PIO)

The PIO was launched in February 2009 and has now provided the public with the following service items:

Chargeable Service

- Enquiry on saleable area, age and permitted occupation purposes of private domestic properties (excluding village houses);
- Enquiry on rateable values contained in the Valuation Lists and/or Government Rent Rolls for the last 3 years of assessment; and
- Enquiry on rates and/or Government rent accounts.

Free Service

- Public inspection of the newly declared Valuation List and Government Rent Roll (information will be displayed online after the declaration of the Valuation List and Government Rent Roll in mid March and up to 31 May every year); and

新增和優化服務 New and Improved Services

- 供個別差餉或地租繳納人查閱私人住宅物業（不包括村屋）的物業資料。

物業資訊網載有本署和土地註冊處經配對的物業地址記錄，提供全面的中英雙語搜尋服務。市民可以五種不同的搜尋方式，尋找約 260 萬個物業地址記錄。這項服務深受測量師、律師、物業代理，以及與房地產工作有關的政府部門和半官方機構歡迎。本署會探討可否與其他政府部門加強合作，以優化我們的網上服務。

- Enquiry on property data for individual rates or Government rent payers of private domestic properties (excluding village houses).

With the alignment of address records with the Land Registry, PIO offers a versatile bilingual search engine with five different searching paths of about 2.6 million property address records. The service is well received by surveyors, solicitors, estate agents and those Government departments and quasi-Government bodies whose work is related to landed properties. The Department will explore the opportunities for further collaboration with other Government departments with a view to improving our online service.

發出徵收差餉地租電子通知書

《電子差餉地租單》服務自 2010 年 12 月推出以來，逾 23 900 名用戶登記使用，連結 34 000 多個繳納人帳目，其中約六成用戶選擇停止收取紙本帳單，數字令人鼓舞。為了提供一站式發單和繳款服務，本署於 2011 年 7 月 7 日推出電子付款平台，供繳納人即時清繳電子帳單。

《電子差餉地租單》第二階段服務於 2015 年 5 月 24 日推出，新增功能包括收取有關填妥和交回《物業詳情申報表》（表格 R1A）的通知、查詢付款記錄，以及更新有關帳目的通訊地址或其他個人資料。

Electronic Issue of Rates/Government Rent Demands

Since the launch of “eRVD Bill” service in December 2010, over 23 900 subscribers have registered for the service, linking up over 34 000 payer accounts. It is encouraging to see that about 60% of the subscribers have opted to drop their paper bills. To provide a seamless billing and payment service, e-Payment platform was implemented on 7 July 2011. This online payment service allows payers to settle their electronic demands instantly.

The second phase of “eRVD Bill” service was launched on 24 May 2015. New functions like notifications for completing and returning “Requisition for Particulars of Tenement” (Form R1A), enquiry of the payment history and updating of the correspondence address or other personal details of an account are added.

網上查詢進度服務

新的網上查詢進度服務於 2015 年 12 月推出。公眾可分別使用交易編號或查詢進度編號，在本署網站查詢已遞交的電子表格或書面申請的處理進度。

Online Progress Tracking Facility (OPTF)

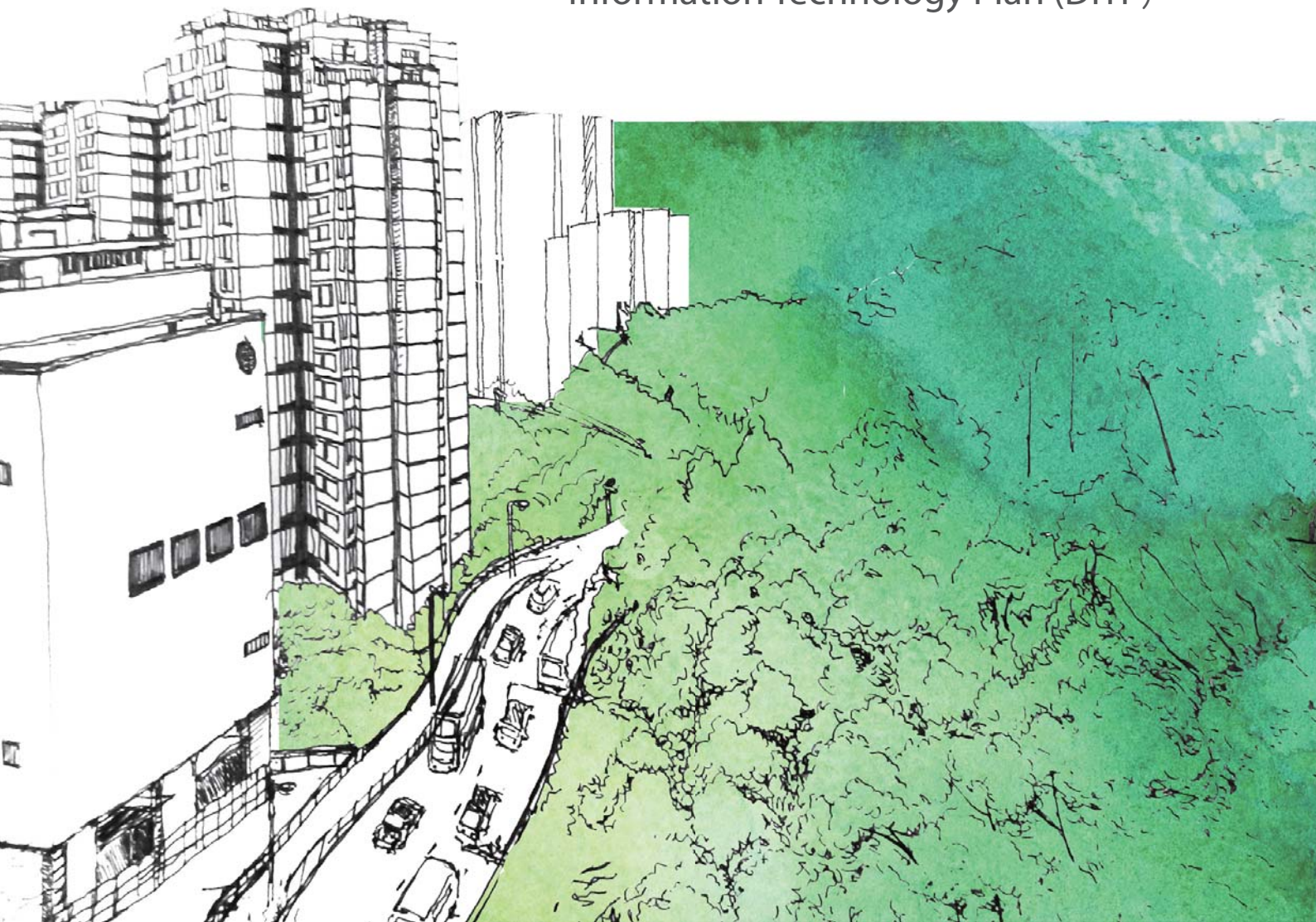
A new service OPTF was launched in December 2015. The public can enquire about the progress of their e-forms or written applications for action through the website of the Department by using the Transaction Reference Number or the Progress Enquiry Number respectively.



迎接挑戰

Challenges Ahead

- 42 每年全面重估應課差餉租值
Annual General Revaluations
- 42 評估地租
Government Rent Assessment
- 43 外判機遇
Outsourcing Opportunities
- 43 推行部門資訊科技計劃
Implementation of Departmental
Information Technology Plan (DITP)



迎接挑戰

Challenges Ahead

每年全面重估應課差餉租值

全面重估差餉的目的，是根據差餉繳納人所佔用物業的市值租金水平釐訂應課差餉租值，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。

Annual General Revaluations

The purpose of a general revaluation of all properties is to provide a sound and equitable tax base by updating the rateable values according to the prevailing rental levels. The annual revaluation has always been regarded as a challenging job 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.



評估地租

本署與發展商展開的訴訟延宕多時，阻礙了評估發展用地地租的工作。土地審裁處在2008年2月就測試個案中的估價問題頒下判決，認同我們的估價方法。上訴人其後就法律論點先後上訴至上訴法庭及終審法院，但有關上訴均被駁回。

Government Rent Assessment

The assessment of Government rent in respect of development sites has been hampered by the protracted litigation with developers. The Lands Tribunal handed down the judgement on the test case on valuation issues in February 2008 confirming the Department's valuation approach. The Appellant appealed to the Court of Appeal and then to the Court of Final Appeal on points of law but both appeals were dismissed.

本署已解決部分涉及發展用地地租的上訴個案，並會繼續與其他上訴人跟進餘下個案。

The Department has settled some of the outstanding Government rent appeals relating to development sites and will continue to approach appellants with a view to resolving the remaining appeals.

外判機遇

本署善用外聘服務供應商，以改善各項服務和推陳出新，在這方面經驗不少。年內，本署把空置物業調查、巡查荃灣區樓宇門牌號數展示情況、評估新界的鄉郊物業等工作外判。有效管理外判的各項主要問題，例如品質保證和風險管理，以取得預期成效，仍屬我們今後需要迎接的挑戰。

Outsourcing Opportunities

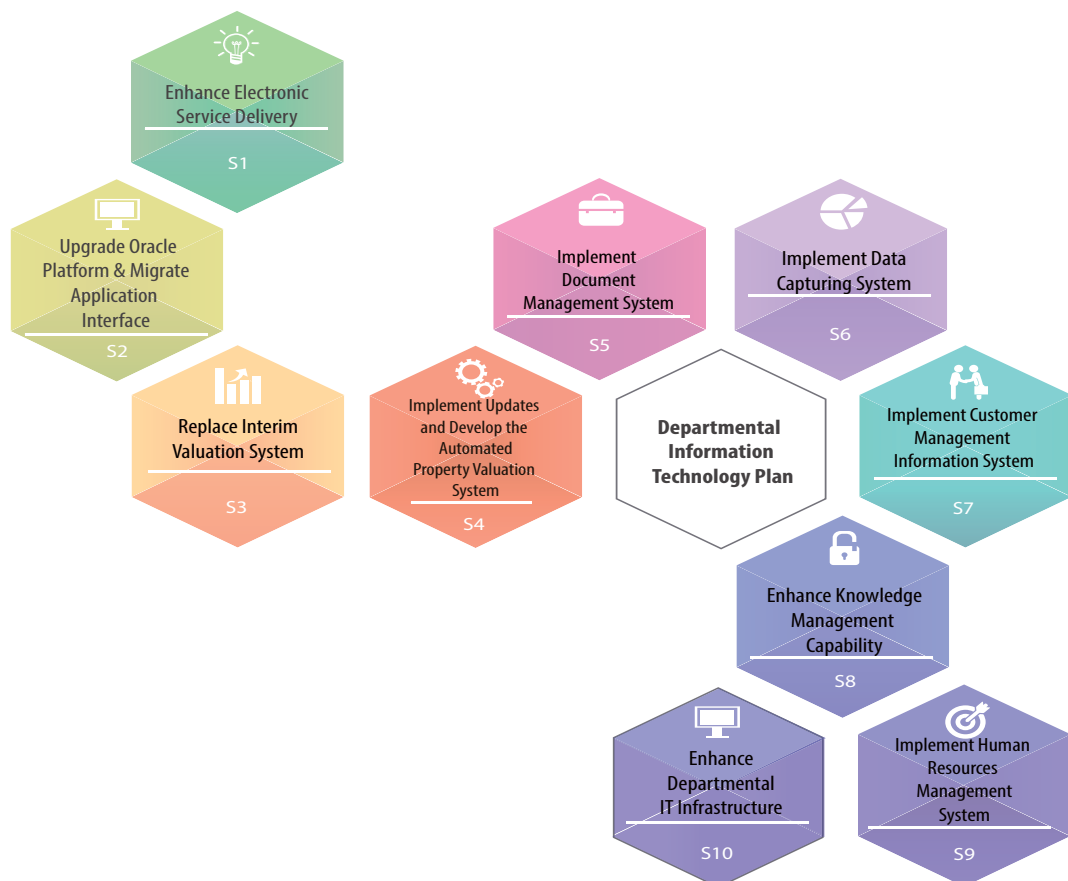
The Department has considerable experience in tapping into external service providers for service improvements and innovations. During the year, we contracted out projects like vacancy survey, inspection of display of building numbers in Tsuen Wan and assessment of rural properties in the New Territories. Managing effectively all the key issues involved in outsourcing like quality assurance and risk control in order to deliver desired results will remain our challenges ahead.

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。上一個部門資訊科技計劃定下的各項工作目標全已達成或接近完成。本署現正預備新的部門資訊科技計劃，以有系統和具策略性的方式定下短期及中期計劃以支援本署的業務。

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 initiatives identified in the last DITP have all been achieved or near completion. A new DITP is being prepared to support RVD's business in a systematic and strategic manner in the short to medium-term.





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環保報告

Environmental Report

本署主要負責評估物業的差餉與地租、修訂有關帳目和發出徵收通知書，並向政府決策局和部門提供物業估價服務、編製物業市場統計數字，以及就租務事宜為業主和租客提供諮詢與調解服務。

環保政策和目標

差餉物業估價署致力確保營運過程中履行環保責任，恪守《清新空氣約章》的承諾。本署制定了下列環保政策和目標：

政策：差餉物業估價署使用資源時，遵循「減用、再用和再造」三大原則。

目標：節約資源和減少廢物。

本署在運作上處處體現環保文化，日常運作中亦以推行各項環保措施為要務。為此，本署委任內務秘書為「環保經理」，負責監察和檢討部門推行環保措施的情況。

提高員工的環保意識

為了提高員工的環保意識，鼓勵他們身體力行環保概念，提倡節約能源和提高能源效益，以及爭取員工持續支持環保，本署：

- 透過內聯網，定期公布各項環保內務管理措施和最新的環保計劃；
- 發布資源節約小錦囊；

The Department is primarily responsible for the assessment of properties to rates and Government rent, maintaining accounts and issuing demand notes for their collection. We provide property valuation advice to Government bureaux and departments and compile property market statistics. We also provide advisory and mediatory services on landlord and tenant matters.

Environmental Policy and Objectives

The Department is committed to ensuring that our operations are conducted in an environmentally responsible manner and meeting the commitments of the Clean Air Charter. The Department has formulated its environmental policy and objectives as follows:

Policy : The Rating and Valuation Department will exercise the principles of Reduce, Reuse and Recycle in the consumption of resources.

Objectives : Resources saving and waste reduction.

The Department has integrated an environmentally responsible culture in all aspects of its operations and has accorded a high priority in implementing various green housekeeping measures in its operations. To this end, our Departmental Secretary is appointed as Green Manager to oversee and review the Department's green measures.

Promotion of Staff Awareness

To promote environmental awareness and participation among staff in the continuous improvement of environmental protection and enhancing energy conservation and efficiency on green issues, and to sustain staff support, the Department has:

- circulated regularly through the intranet system various departmental green housekeeping measures and up-to-date green initiatives;
- disseminated saving tips to promote economy in the use of resources;

- 鼓勵員工通過公務員建議書計劃、部門協商委員會會議提出環保建議；
- 建立網上討論區，方便員工討論部門各項改善措施；以及
- 藉着康樂社籌辦的活動，將環保觀念從辦公室推展至日常生活中，例如在本署的電子布告板設立「交換角」，讓員工刊登交換二手物品的電子廣告。
- encouraged staff to put forward green suggestions such as through Staff Suggestions Scheme and in Departmental Consultative Committee meetings;
- set up a cyber discussion forum to facilitate staff's discussion on departmental improvement measures; and
- extended the green concepts from office to daily life through activities organised by the Recreation Club, e.g. exchange goods among colleagues by posting e-advertisements on "Exchange Corner" in the Department's electronic bulletin board.

節省能源

本署在日常工作中推行的節省能源措施包括：

辦公室

- 當陽光直射室內時，將百葉簾放下；
- 員工即將進入房間（例如會議室）之前，才啟動空調；
- 午膳時間或沒有人使用辦公室時關掉電燈；
- 使用省電的 T5 光管，節約能源；
- 安排能源監督在午膳時間和下班時間後定期巡查，確保辦公室及會議室的電燈、文儀器材和空調關上；
- 辦公時間內將辦公室文儀器材設定至省電模式；
- 使用定時開關器於辦公時間後關閉網絡打印機；
- 避免使用非必要的照明設備，並拆除過多的光管，把員工一般不會在該處閱讀文件的地方調暗；

Energy Conservation

The Department has implemented various daily energy saving measures, including:

Office

- lower the venetian blinds when direct sunlight is penetrating a window;
- switch on air-conditioning units only immediately before users entering the venues such as conference rooms;
- switch off lightings during lunch hours and when offices are not in use;
- use energy-saving T5 fluorescent tubes to reduce energy consumption;
- conduct regular inspection by energy wardens to ensure lights, office equipment and air-conditioners in offices and conference rooms are switched off during lunch break and after office hours;
- set office equipment to energy saving mode during office hours;
- set up timer to switch off network printers after office hours;
- avoid unnecessary lightings and reduce the illumination level of areas where colleagues do not normally have to read written materials by removing excessive fluorescent tubes;

環保報告

Environmental Report

- 把電腦設備室的溫度調高攝氏 1 至 2 度；以及
- 提醒員工穿著輕便合適的衣服，將辦公室的溫度保持在攝氏 25.5 度。

汽車

- 鼓勵共用部門車隊，以減少汽油消耗量；
- 事先計劃路線，以縮短行車距離和時間，避開擁擠的地區；
- 善用外出車輛或安排多人乘搭同一車輛，避免一人用車的情況；
- 車輛等候時停車熄匙，以節省能源和減少廢氣排放；
- 密切監察汽車保養，確保車輛不會排出大量廢氣；以及
- 密切留意汽車耗油量。

善用紙張及信封

本署採取下列措施，以善用紙張及信封：

- 充分利用每張紙的正反兩面，並把多頁資料印在同一張紙上；
- 把過時表格的空白一面用作草稿紙；
- 使用再造紙代替原木漿紙；
- 影印機旁設置環保盒，放置經單面使用的紙張，以使用於複印；
- 以可供重複使用的釘孔信封傳遞非機密文件；
- 於會議時使用平板電腦，減少列印會議文件；
- 重複使用信封及暫用檔案夾；
- 發送傳真文件後，無需再郵寄文件的正本；

- adjust upwards the air-conditioning temperature of the computer equipment rooms by 1°C to 2°C; and
- dress light, casual and smart, and maintain the indoor office temperature at 25.5°C.

Vehicles

- encourage sharing of pool cars to reduce fuel consumption;
- plan routes to minimise the journey distance and time, and to avoid congested areas;
- plan travel or carpool to avoid single-passenger car trips;
- switch off vehicle engines while waiting to save energy and reduce vehicle emissions;
- closely monitor vehicle maintenance to ensure low emissions; and
- closely monitor vehicle fuel consumption.

Saving of Paper and Envelopes

The Department has adopted the following measures to economise the use of paper and envelopes:

- use both sides of the paper and print multiple pages on one sheet;
- use obsolete forms with one clean side as drafting paper;
- use recycled paper instead of virgin paper;
- set up green trays in photocopiers to facilitate printing with papers used on one side;
- use transit envelopes for unclassified documents;
- use tablets to store documents for meetings to save printing of hard copies;
- reuse envelopes and loose minutes jackets;
- avoid sending original documents after they have been sent by fax;

- 在適當情況下不使用傳真封面頁；
 - 盡量縮短文件的分發名單；
 - 減少指引和守則印文本的數目，廣泛使用內聯網和分區資料儲存庫；
 - 將部門刊物、員工通訊等上載到本署的知識管理系統、電子布告板和網頁；以及
 - 逐步採用文件管理系統，管理電子和非電子檔案。
- stop the use of fax cover page where appropriate;
 - keep documents distribution list to minimal level;
 - reduce the number of hardcopy manuals and regulations, and maximise the use of the intranet system and Divisional Information Centre;
 - release the Department's paper publications, staff newsletter, etc. by uploading the e-copy on the Department's Knowledge Management System, electronic bulletin board and homepage; and
 - adopt the Document Management System by phases to manage both electronic and non-electronic records.

廢物管理

在「物盡其用，人人有責」的原則下，本署採取下列各項措施：

- 收集廢紙及報紙作回收之用；
- 交還用完的雷射打印碳粉盒和噴墨盒作回收之用；以及
- 參與由大廈管理處統籌的回收計劃，在本署範圍內放置回收箱。

Management of Wastes

To uphold the principles of reduce, reuse and recycle, the Department has adopted the following:

- collect waste paper/newspaper for recycling;
- return used laser printer toner and ink-jet cartridges for recycling; and
- participate in the recycling programme coordinated by the Building Management Office by placing recycling bins in the Department premises.



環保報告

Environmental Report

採購環保產品

本署致力推行環保採購，購買產品時盡可能考慮環保因素：

- 購置具有自動節能功能、符合能源效益的辦公室文儀器材；
- 購置環保產品，例如再造紙、可替換筆芯的原子筆、可循環再造的碳粉盒 / 噴墨盒及環保電池 / 充電電池；以及
- 購置具有雙面影印與列印功能的影印機和打印機。

Procurement of Green Products

The Department is committed to green procurement. In conducting procurement, we took into account environmental factors as far as applicable:

- procure energy efficient office equipment with automatic energy saving function;
- procure green products such as recycled paper, refillable ball pens, recyclable toner/ink-jet cartridges and environmental-friendly/rechargeable batteries; and
- procure photocopiers and printers with double-sided copying/printing function.

環保方面的成果

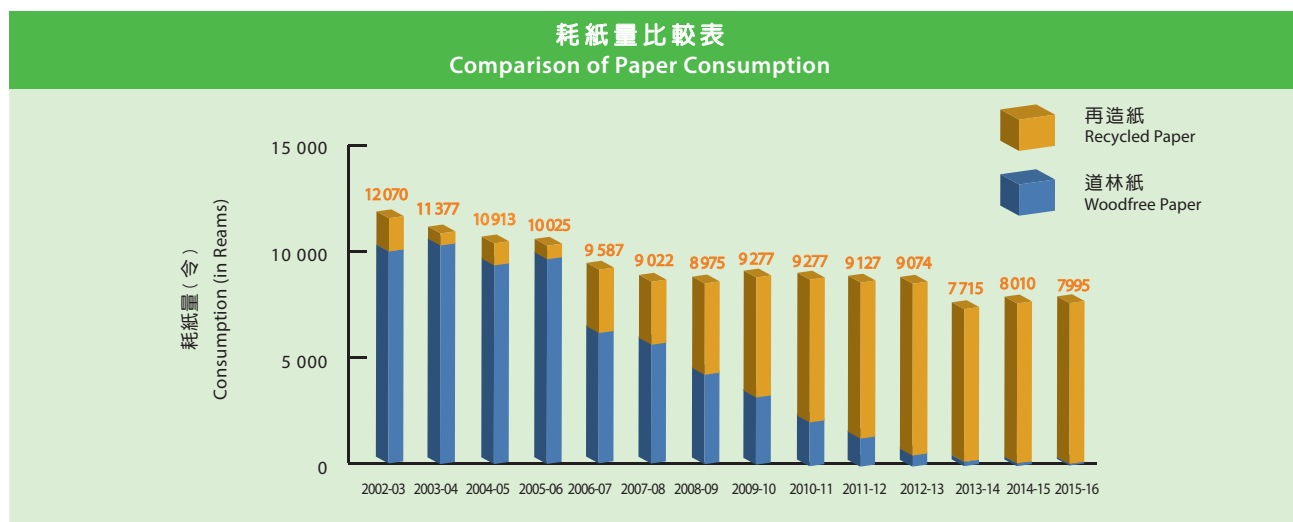
減少耗紙量

2015-16 年度本署的 A3 和 A4 紙耗用量合共為 7 995 令，較 2002-03 年度的 12 070 令減少 33.7%。此外，2015-16 年度的耗紙量約 98.5% 為再造紙。

Green Performance

Reduced Consumption of Paper

The consumption of A3 and A4 paper in 2015-16 was 7 995 reams, indicating a reduction of 33.7% against 12 070 reams in 2002-03. Besides, about 98.5% of the paper requirement for 2015-16 was met by recycled paper.



來年本署定當繼續提醒同事注意保護環境，確保紙張用得其所。

2004年1月，本署推出綜合發單及繳款服務，讓擁有多個物業的繳納人可選擇收取一張綜合徵收通知書，自此本署的紙張及信封耗用量持續減少。

截至2015-16年度最後一季為止，約有15萬個獨立帳目整合成大約1 900個綜合帳目。本署會繼續鼓勵擁有多個物業的差餉繳納人，採用這種以客為本且符合環保原則的服務。

減少和回收廢物

本署繼續積極減少製造廢物，並鼓勵廢物回收。2015-16年度共回收了35 112公斤廢紙，並收集了1 057個用完的碳粉盒和噴墨盒，交予政府物流服務署公開拍賣。

《清新空氣約章》

為配合《清新空氣約章》的承諾，本署實施下列有助改善空氣質素的環保標準和做法，並提醒員工注意：

- 遵守所有適用於汽車操作的條例和規例；
- 每年為部門車輛安排全面檢查，確保車輛操作正常；以及
- 採取各項辦公室和車輛操作的節能措施。

自2009年起，本署辦事處所在的長沙灣政府合署已獲頒發《良好級室內空氣質素檢定證書》。

In the coming year, the Department shall keep on promoting environmental awareness among colleagues and endeavor to continue to economise consumption.

The consumption of paper and envelopes has been reducing since the launching of the Consolidated Billing and Payment Service in January 2004, which allows payers with multiple properties the option of receiving a consolidated demand.

As at the end of 2015-16, about 150 000 individual accounts have been replaced by around 1 900 consolidated accounts. The Department will continue to invite multi-property ratepayers to use this customer-focus and environmental friendly service.

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2015-16, 35 112 kilograms of waste paper were collected for recycling; and 1 057 numbers of empty toner/ink-jet cartridges were collected for sale by public auctions arranged by the Government Logistics Department.

Clean Air Charter

In line with the commitments of the Clean Air Charter, the Department has maintained and reminded staff to observe environmental standards/practices in improving air quality:

- comply with all the applicable ordinance and regulations related to vehicle operation;
- arrange annual maintenance to ensure proper function of the Department's vehicle; and
- adopt a number of energy saving measures in the office and for vehicle operation.

Our office building, the Cheung Sha Wan Government Offices, has been awarded the "Good Class" Indoor Air Quality Certificate since 2009.

環保報告

Environmental Report

前瞻

為響應政府節省能源和紙張的呼籲，本署會繼續盡力節約用紙和用電。各科別將認真檢討並密切留意用紙和用電模式，務求令辦公室的運作更具環保效益。

電子資料管理系統

因應電子資料管理策略工作小組的建議，本署已於 2013 年 2 月推出名為「知識管理系統」的資訊科技平台，集 departments 的書面知識，以及同事的工作經驗和知識，通過電子媒介以有效的方式讓同事分享。另外，為配合政府檔案管理電子化的方針，本署已開發第一階段的管理系統，務求把部門內部的電子和非電子檔案以統一的方式整合管理。實施電子資料管理計劃有助減少檔案儲存空間，向辦公室無紙化邁進一步。

電子發單服務

為提供快捷簡便的服務，同時節約用紙，本署在 2010 年 12 月推出電子發單服務，市民可於徵收差餉及 / 或地租季度通知書印文本發出之前，經互聯網收取通知書的電子版本。自 2015 年開始，本署已參與電子帳單及繳費平台。差餉繳納人可於這平台收到徵收差餉及 / 或地租通知書的電子帳單摘要及安排以電子繳費方式繳交其物業的差餉及 / 或地租。本署希望最終可停發印文本通知書，以達到環保的目標。

The Way Forward

To support the Government's drive to economise the use of energy and paper, the Department will sustain its effort in saving paper and electricity with best endeavour. All divisions will continue to critically review and closely monitor their paper and energy consumption patterns with a view to achieving a greener office.

Electronic Information Management System (EIMS)

Following the recommendation of the Electronic Information Management (EIM) Working Group, the Department has developed and implemented an IT platform - Knowledge Management System (KMS) in February 2013 under which the Department's written knowledge as well as colleagues' working experiences and knowledge can be built up and shared among staff effectively through electronic means. Separately, pursuant to the Government's drive for electronic records management, the Department has implemented the first phase of the Document Management System to manage both electronic and non-electronic records in an integrated and consistent manner. Implementation of the EIM strategy will help reduce our need for storage area and is a step towards a paperless office.

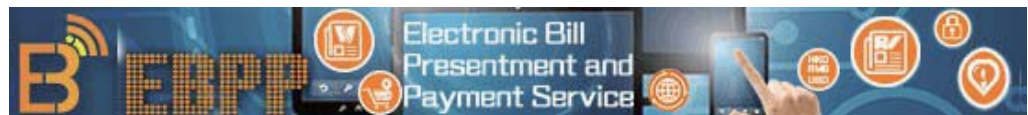
E-Billing

To provide a convenient, efficient service and to conserve paper consumption, the Department launched the e-billing service in December 2010. This allows the public to receive the quarterly demands for rates and/or Government rent via the Internet in advance of the paper bills. Starting from 2015, the Department has joined the Electronic Bill Presentation and Payment (EBPP) Platform. Through the platform, ratepayers can use the EBPP service for receiving e-Bill summaries from and making e-payments to the Department in respect of the Demand for Rates and/or Government Rent of their properties. Dispensing with paper bills is our ultimate environmental-friendly objective.

環保報告 Environmental Report

截至 2016 年 3 月為止，超過 22 600 個用戶登記使用電子發單服務，連結 32 900 個繳納人帳戶，當中約 59% 用戶選擇停收通知書印文本，表示繳納人對本署的電子服務有信心，並且支持環保。本署會繼續努力與市民合作節約用紙，提倡綠化環境。

As at March 2016, over 22 600 subscribers have registered for the service, linking up about 32 900 payer accounts. About 59% of the subscribers have opted to drop their paper bills. This has demonstrated the confidence of our payers in using the service and their commitment to conserving the environment. The Department will continue its effort to join hands with the public in reducing paper consumption and in promoting a greener environment.



《清新空氣約章》

本署將一如既往，在所有工作環節中採取節能措施，以恪守《清新空氣約章》的承諾，為改善香港的空氣質素出一分力。

Clean Air Charter

The Department will continue to adopt energy-efficient measures in all its practices in an effort to improve Hong Kong's air quality in compliance with the commitments of the Clean Air Charter.



人力資源

Human Resources



鄧炳光太平紳士
署長

Mr PK TANG, JP
Commissioner

蔡立耀太平紳士
副署長

Mr LY CHOI, JP
Deputy Commissioner

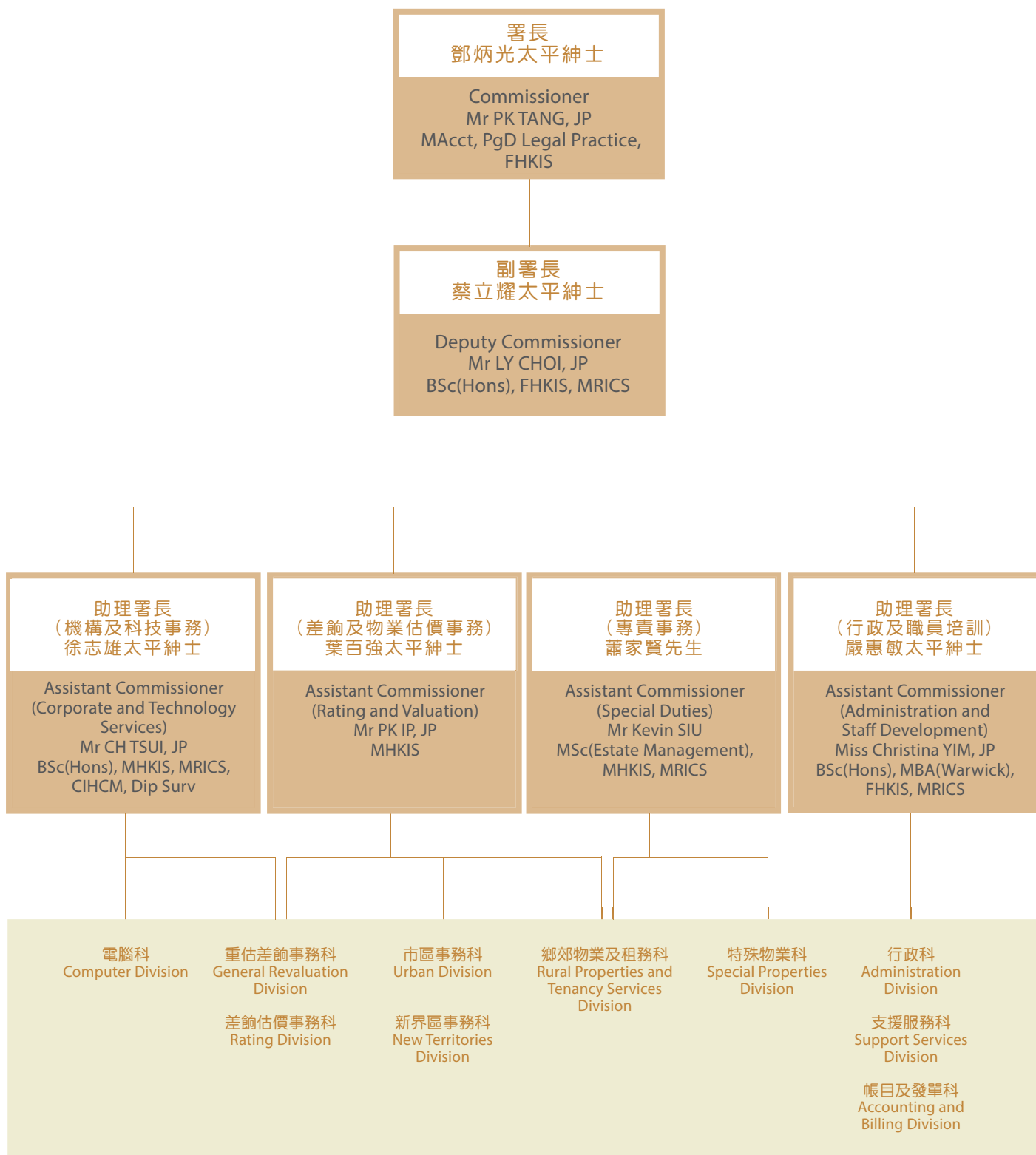
蕭家賢先生
助理署長
(專責事務)
Mr Kevin SIU
Assistant
Commissioner
(Special Duties)

徐志雄太平紳士
助理署長
(機構及科技事務)
Mr CH TSUI, JP
Assistant Commissioner
(Corporate and
Technology Services)

嚴惠敏太平紳士
助理署長
(行政及職員培訓)
Miss Christina YIM, JP
Assistant Commissioner
(Administration and
Staff Development)

葉百強太平紳士
助理署長
(差餉及物業估價事務)
Mr PK IP, JP
Assistant Commissioner
(Rating and Valuation)

部門架構 (2016 年 4 月 1 日)
Organisation Structure (1 April 2016)



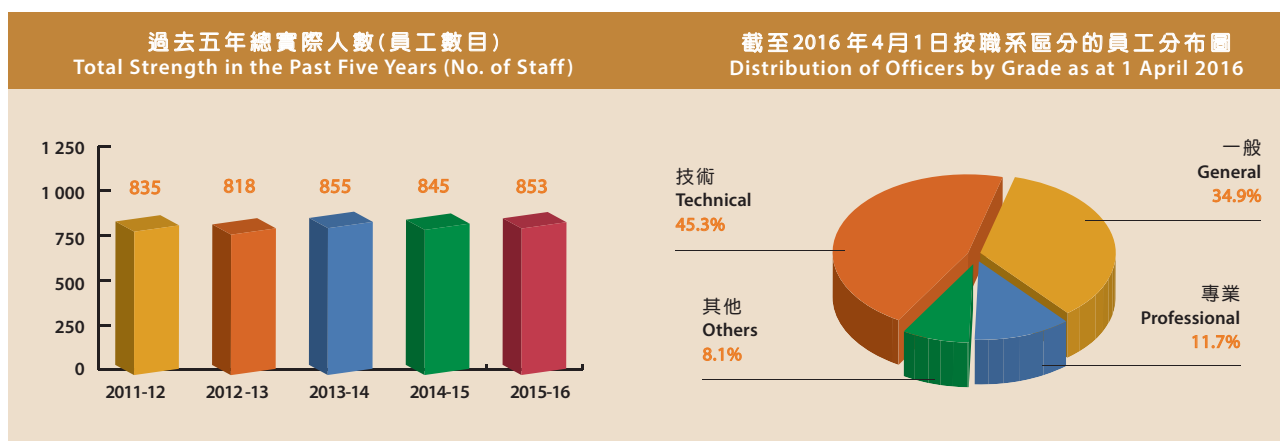
人力資源

Human Resources

人手編制

截至 2016 年 4 月 1 日，本署實際總人數為 853 人，其中包括 100 名專業職系及 386 名技術職系人員，298 名一般職系及 69 名其他職系人員。

以下圖表顯示過去五年的實際總人數，以及截至 2016 年 4 月 1 日按職系區分的員工比例：



附錄 B 列出 2015 年 4 月 1 日和 2016 年 4 月 1 日本署的編制與實際人數比較。

本署 2015-16 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支達 4.96 億元，上年度則為 4.76 億元。

培訓與發展計劃

本署 2015-16 年度培訓與發展計劃順利推行，年內每名部門職系人員平均受訓了 1.9 天。本署深知由於環境轉變、工作量與日俱增、工作愈趨複雜，以及為滿足市民更高的要求，員工須面對種種挑戰，因此安排多方面的培訓和發展課程，內容既針對部門提供服務的需要，又照顧到員工的事業發展與個人抱負。

Staffing

As at 1 April 2016, the Department had a total strength of 853 officers comprising 100 professional and 386 technical officers, 298 officers of general grade and 69 of other grades.

The following figures show the total strength of staff in the past five years and the distribution of officers by grade as at 1 April 2016:

Annex B sets out a comparison of the establishment and strength as at 1 April 2015 and 1 April 2016.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.), and charges for departmental expenses amounted to \$496 million in 2015-16, compared with \$476 million in the preceding year.

Training and Development Plan

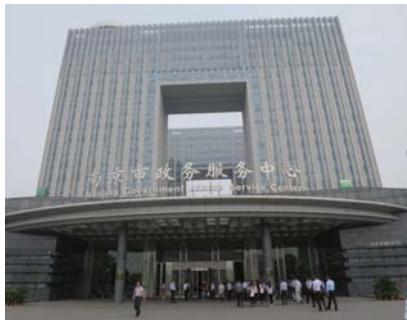
The Departmental Training and Development Plan for 2015-16 was implemented successfully. During the year, departmental grade staff received training for 1.9 days on average. The Department is fully aware of challenges faced by staff due to the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in its service delivery, the various training and development programmes contribute to meeting career development needs and personal aspirations of staff.

專業職系人員培訓

為配合專業職系人員的事業發展，以及掌握最新的海外估價實務，本署安排一名物業估價測量師前赴英國物業估價局，由2015年6月起實習四個月。

2015年4月，一名高級物業估價測量師借調到商務及經濟發展局實習六個月。經委派到政府不同決策局實習，本署人員得以汲取寶貴的工作經驗，深入認識政府的內部運作。

為加深了解內地的政治、社會、經濟和法律制度，本署一名助理署長曾到國家行政學院參加進階國家事務研習課程，一名高級物業估價測量師和一名物業估價測量師分別參加由清華大學和南京大學所舉辦的國家事務研習課程。



持續專業發展方面，本署年內為擁有專業資格的人員和見習人員舉辦了六個涉及不同專業課題的內部研討會。

一如往年，英國專家學院於2016年3月舉辦了為期兩天的專家證人培訓課程，有八名物業估價測量師參加。

Professional Staff Training

For career development and updating overseas practices, a Valuation Surveyor was attached to the Valuation Office Agency (VOA) of the United Kingdom for four months from June 2015.

One Senior Valuation Surveyor was seconded to the Commerce and Economic Development Bureau for six months from April 2015. Various attachments to Government bureaux provide colleagues with valuable working experience as well as opportunities to broaden their horizons within the Government environment.

To familiarise with the political, social, economic and legal systems in the Mainland, an Assistant Commissioner of Rating and Valuation attended the Advanced National Studies Course at the Chinese Academy of Governance, one Senior Valuation Surveyor and one Valuation Surveyor attended National Studies Courses at Tsinghua University and Nanjing University respectively.



For continuing professional development, six in-house seminars on different professional topics were held for professionally qualified officers and trainees of the Department during the year.

As in previous years, a two-day expert witness course run by the Academy of Experts, United Kingdom, was held in March 2016 for eight Valuation Surveyors.

人力資源 Human Resources

為物業估價測量見習生、年資淺的物業估價測量師和助理物業估價測量師而設的師友制計劃，早於 2003 年初和 2004 年 9 月相繼推出。本署於年內安排 55 名資歷較淺的物業估價測量師和助理物業估價測量師接受四名首席物業估價測量師和 14 名高級物業估價測量師指導，而七名物業估價測量見習生則分別由七名資深的物業估價測量師指導。

The mentoring schemes for Valuation Surveying Graduates, junior Valuation Surveyors and Assistant Valuation Surveyors have been in place since early 2003 and September 2004 respectively. There were 55 junior Valuation Surveyors and Assistant Valuation Surveyors placed under the mentorship of four Principal Valuation Surveyors and 14 Senior Valuation Surveyors, as well as seven Valuation Surveying Graduates under the mentorship of seven experienced Valuation Surveyors.

專業資格

2015-16 年度，本署一名人員通過了香港測量師學會的專業評核試最終評審，成為該學會的專業會員。

Professional Membership

In 2015-16, one officer passed the Final Assessment of Professional Competence (APC) conducted by the Hong Kong Institute of Surveyors (HKIS) and was then elected to professional membership.

內部培訓課程

本署職員培訓組負責舉辦內部職業培訓課程和經驗分享會，內容涉及不同課題，包括部門電腦系統運作、估價實務與工作程序等。該組於年內共舉辦了 12 班課程和研討會，涵蓋九個不同課題，共有 363 人次出席。

In-house Training Courses

The Department's Staff Development Section has organised a wide variety of in-house job-specific training courses and experience sharing sessions on different subjects including computer systems in RVD, valuation practices and work procedures. A total of 12 classes covering nine topics were held with a total attendance of 363 trainees.

此外，職員培訓組年內為 62 名新入職人員及新到任的一般和共通職系人員安排入職講座。

In-house induction seminars were held for 62 new recruits as well as officers of the general and common grades posted to the Department during the year.



其他培訓課程

本署人員對電腦和資訊科技應用的培訓反應理想，年內共有 95 名學員參加由政府承辦商提供的各類電腦課程。

本署人員共有 395 人次參加了公務員事務局公務員培訓處和其他決策局 / 部門舉辦的各類課程。

Other Training Courses

Responses of staff on computer training and IT applications were good. A total of 95 trainees attended a variety of computer courses run by the Government bulk contractors.

For other wide-ranging courses organised by the Civil Service Training and Development Institute of the Civil Service Bureau, and other Government bureaux/departments, a total attendance of 395 was recorded.

估價署網上學習系統和知識管理系統

除網上學習系統之外，本署於 2013 年 2 月推出知識管理系統，目的是改善蒐集、分享和應用機構知識的途徑。兩個系統均方便員工經內聯網善用網上學習資源。

2015-16 年度，網上學習系統共錄得 1 272 次點擊，26 名學員報讀不同的網上課程。知識管理系統作為「一站式知識平台」，已成為署內資訊和知識的單一接觸點，提供各種協作工具，包括項目支援工具與討論區，讓同事就有興趣的課題分享資訊和交流意見。

RVD e-Learning System and Knowledge Management System

In addition to the RVD e-Learning System, the Department rolled out the Knowledge Management System in February 2013 to improve the way of capturing, sharing and using organisational knowledge. Both systems provide our staff with user-friendly access to learning resources via the Intranet.

In 2015-16, 1 272 hits to the e-Learning System were recorded with 26 users enrolling on various web-courses. Serving as a “one-stop knowledge shop”, the Knowledge Management System provides a single access point for internal information and knowledge as well as collaborative tools including project support tools and discussion forum for colleagues sharing advice and information on topics of interest.



人力資源

Human Resources

職員關係和參與

本署一向致力確保員工能自由發表對署內事務的意見，以促進良好的管職關係。

由職方、管方和公務員事務局代表組成的部門協商委員會，提供一個有效的溝通平台。委員會定期開會，商討影響員工福祉的事宜，而管方會迅速跟進會上所提出的事項。

一般職系協商委員會旨在透過定期會議，加強管方與一般職系人員的溝通和合作。

為進一步改善內部溝通，署方定期舉辦工餘茶敘，讓管職雙方在輕鬆的氣氛下聚首一堂，交流專業知識、分享工作經驗和交換意見。

部門設有公務員建議書審核委員會，專責評審員工就提高工作效率、改善公共服務質素和開源節流等事宜提交的建議。年內收到多項建議，部門亦已頒發紀念品予有關同事，嘉許其創意和進取精神。

至於有關員工的消息，部門每月透過內聯網發送《部門快訊》，報道相關資訊。此外，本署每年編印一份名為《估藝集》的部門雜誌，內容豐富，包括部門花絮和不同題材的文章，全部稿件均由本署職員提供。

Staff Relations and Participation

The Department makes every effort to ensure that individual staff members can freely air their views and concerns to foster good staff relations.

The Departmental Consultative Committee, comprising representatives of the staff side, management side and Civil Service Bureau, provides a platform for effective communication. Meetings are held regularly to discuss matters affecting the well-being of staff and prompt follow-up action is taken on matters raised.

The General Grades Consultative Committee aims at strengthening communication and co-operation between the management and General Grades staff through regular discussions.

To further improve communication, informal get-togethers are also held regularly. Staff and the management are given opportunity to share knowledge and experience and exchange views in a relaxed atmosphere.

The Departmental Staff Suggestion Committee considers proposals submitted by staff on efficiency enhancement, service improvement or expenditure-cutting measures. A number of suggestions were received during the year and some colleagues were awarded for their good efforts and initiative.

News pertaining to staff matters is disseminated through the monthly "RVD Express" on the Department's Intranet. In addition, a lively in-house magazine "ASSESSMENT" is published each year. It contains news roundups and articles, on a variety of subjects, contributed by staff.



社交和康樂活動

本署一向鼓勵同事保持作息平衡，注重健康生活。

康樂社

年內，本署康樂社舉辦多項體育比賽，包括羽毛球、足球、籃球、乒乓球和網球。此外，康樂社亦舉辦多個興趣班和工作坊，例如太極拳、瑜伽、書法、扭氣球及製作天然個人護理用品，大受同事歡迎。

康樂社亦舉辦節日活動，如新春對聯比賽和復活蛋競猜遊戲，同事均踴躍參加。此外，康樂社在年內更推出午間健康講座系列。

本署義工隊一向熱心公益，年內與多個非牟利慈善團體合作，關顧社會上不同階層的有需要人士，這些團體包括循道衛理楊震社會服務處、聖公會聖匠堂和母親的抉擇。此外，義工隊會在不同節日到地區探訪獨居長者及護老院，陪同體弱人士出外觀光和協助慈善團體舉辦籌款活動。

康樂社的經費來自員工福利基金、入會費和各項活動的報名費。

慈善活動

本署曾參與公益金、樂施會和其他慈善機構舉辦的活動，籌得善款 38 000 元。

Social and Recreation

The Department encourages staff to maintain a healthy work-life balance and live a healthy lifestyle.

Recreation Club

The Department's Recreation Club organised a variety of sport competitions including badminton, football, basketball, table tennis and tennis. The Club also organised various interest classes and workshops on Taichi, Yoga, Chinese calligraphy, balloon art and DIY natural personal care products. They were well received by colleagues.

On festive occasions, the Club organised the Chinese New Year Couplet Competition and Easter Eggs Fun Games and all the colleagues enjoyed participating in these activities. In addition, the Club introduced a series of health talks at lunch time.

The RVD Volunteer Service Team worked together with different non-profit making organisations, such as the Yang Memorial Methodist Social Service, SKH Holy Carpenter Church and Mother's Choice to serve the people in need from all walks of life. The Volunteer Service Team also participated in a wide variety of volunteer activities, such as paying home visits to the elderly living alone and the residential care homes for the elderly during various festivals, accompanying people with physical disability for sightseeing and assisting charitable organisations in arranging fund-raising events.

Sources of funds for the Club include the Staff Welfare Fund, subscriptions from members and enrolment fees for various activities.

Charity

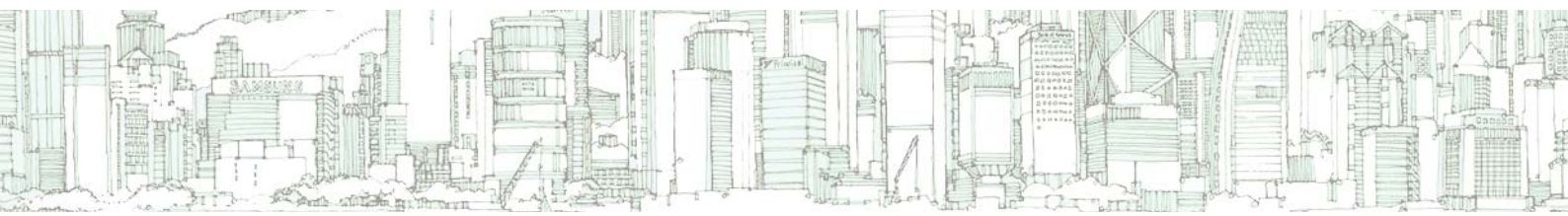
The Department raised over \$38 000 in total for various charity events organised by the Community Chest, Oxfam and other charitable organisations.

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估價冊 - 截至 2016 年 4 月 1 日各地區的已估價物業
Valuation List - Assessments by District as at 1 April 2016

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	150 798	87 529 449
灣仔	Wan Chai	101 805	52 156 368
東區	Eastern	206 936	50 578 960
南區	Southern	90 577	26 894 402
港島	Hong Kong	550 116	217 159 180
油尖旺	Yau Tsim Mong	187 784	75 051 362
深水埗	Sham Shui Po	121 029	26 870 954
九龍城	Kowloon City	143 776	31 438 636
黃大仙	Wong Tai Sin	93 078	17 864 582
觀塘	Kwun Tong	144 717	39 463 476
九龍	Kowloon	690 384	190 689 010
葵青	Kwai Tsing	109 104	40 926 424
荃灣	Tsuen Wan	126 410	26 422 404
屯門	Tuen Mun	169 123	20 318 123
元朗	Yuen Long	175 798	24 376 796
北區	North	101 204	12 559 449
大埔	Tai Po	109 733	15 362 426
沙田	Sha Tin	223 204	42 004 657
西貢	Sai Kung	146 133	26 550 700
離島	Islands	53 241	24 934 477
新界	New Territories	1 213 950	233 455 458
總數	OVERALL	2 454 450	641 303 648

估價冊 - 截至 2016 年 4 月 1 日各地區的已估價私人住宅物業
Valuation List - Private Domestic Assessments by District as at 1 April 2016

地區 District	A 及 B 類 Classes A & B		C 類 Class C		D 及 E 類 Classes D & E		雜類物業* Miscellaneous*		總數 Total	
	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區 Central and Western	70 260	11 689 975	9 714	3 742 488	13 707	11 751 062	392	186 788	94 073	27 370 312
灣仔 Wan Chai	44 084	7 623 751	7 325	2 597 441	11 415	8 462 159	224	39 767	63 048	18 723 117
東區 Eastern	138 927	21 906 037	17 709	5 510 862	5 782	2 872 738	200	89 719	162 618	30 379 357
南區 Southern	45 022	6 231 981	4 036	1 372 408	11 339	10 917 707	65	127 117	60 462	18 649 214
港島 Hong Kong	298 293	47 451 744	38 784	13 223 199	42 243	34 003 666	881	443 390	380 201	95 121 999
油尖旺 Yau Tsim Mong	97 872	12 254 015	14 712	4 536 185	4 945	2 730 176	417	61 151	117 946	19 581 527
深水埗 Sham Shui Po	72 587	8 572 897	6 814	1 618 829	3 125	1 472 199	304	174 909	82 830	11 838 834
九龍城 Kowloon City	77 484	9 690 777	17 722	4 506 308	11 059	5 361 255	184	327 714	106 449	19 886 054
黃大仙 Wong Tai Sin	68 910	7 497 546	1 444	413 024	499	218 641	123	9 690	70 976	8 138 901
觀塘 Kwun Tong	90 441	10 057 283	816	148 583	135	27 344	153	38 842	91 545	10 272 051
九龍 Kowloon	407 294	48 072 517	41 508	11 222 929	19 763	9 809 615	1 181	612 306	469 746	69 717 367
葵青 Kwai Tsing	64 268	7 292 594	2 894	692 370	604	186 107	279	42 505	68 045	8 213 576
荃灣 Tsuen Wan	73 138	9 421 909	7 242	1 543 993	1 550	521 400	402	53 629	82 332	11 540 931
屯門 Tuen Mun	113 654	9 378 412	4 294	616 656	2 869	740 183	298	92 981	121 115	10 828 232
元朗 Yuen Long	117 355	8 967 191	13 588	2 042 018	8 153	1 700 231	1 291	39 041	140 387	12 748 480
北區 North	73 841	5 728 784	3 457	346 235	3 826	735 848	1 329	35 625	82 453	6 846 492
大埔 Tai Po	72 697	6 690 207	5 898	989 153	7 966	2 746 274	492	38 860	87 053	10 464 494
沙田 Sha Tin	139 695	16 541 301	16 540	3 885 254	5 858	2 322 781	194	158 322	162 287	22 907 658
西貢 Sai Kung	112 124	14 540 258	5 657	1 303 253	4 900	2 929 863	112	90 714	122 793	18 864 087
離島 Islands	33 860	3 032 981	8 151	1 633 889	3 410	1 499 810	215	6 355	45 636	6 173 036
新界 New Territories	800 632	81 593 639	67 721	13 052 820	39 136	13 382 496	4 612	558 032	912 101	108 586 987
總數 OVERALL	1 506 219	177 117 900	148 013	37 498 948	101 142	57 195 777	6 674	1 613 728	1 762 048	273 426 353

* 這表示住宅樓宇內的處所，包括天台屋、由閣樓或「閣仔」改建而成的住宅物業、儲物室等。

• 上述數字包括在租者置其屋計劃下已售出的租住單位，但不包括另行評估的停車位。

* This denotes premises in a residential block including a penthouse, domestic premises converted from a mezzanine floor or a cockloft, a storeroom, etc.

• The above figures include those former public rental housing units sold under the Tenants Purchase Scheme, but exclude parking spaces which are separately assessed.

估價冊 - 截至 2016 年 4 月 1 日各地區的已估價公屋住宅物業
Valuation List - Public Domestic Assessments by District as at 1 April 2016

地區	District	房屋委員會 HOUSING AUTHORITY						房屋協會及 香港平民屋宇有限公司 # HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED #	
		租者置其屋計劃下 已售出的前租住公屋單位 Former Rental Housing Units sold under TPS *		租住公屋 Rental Housing					
				數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	非租者置其屋計劃 Non TPS *	
						數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	-	-	-	-	5	39 591	878	176 290
灣仔	Wan Chai	-	-	-	-	-	-	-	-
東區	Eastern	2 719	236 218	907	61 447	70	2 680 874	446	438 755
南區	Southern	7 827	559 127	2 700	150 875	42	1 539 861	5	45 151
港島	Hong Kong	10 546	795 345	3 607	212 322	117	4 260 326	1 329	660 196
油尖旺	Yau Tsim Mong	-	-	-	-	4	274 952	672	63 942
深水埗	Sham Shui Po	4 885	300 545	1 845	91 047	106	3 475 870	8	67 793
九龍城	Kowloon City	-	-	-	-	32	1 190 338	18	386 166
黃大仙	Wong Tai Sin	17 289	1 245 092	6 120	336 246	134	4 473 023	-	-
觀塘	Kwun Tong	10 689	632 776	5 362	228 250	204	8 219 129	342	311 095
九龍	Kowloon	32 863	2 178 413	13 327	655 542	480	17 633 313	1 040	828 997
葵青	Kwai Tsing	11 370	754 754	3 235	160 817	158	5 912 499	461	198 117
荃灣	Tsuen Wan	-	-	-	-	39	1 106 974	175	124 135
屯門	Tuen Mun	11 691	576 463	9 660	343 556	61	1 583 551	-	-
元朗	Yuen Long	4 971	215 730	3 512	142 978	109	2 304 484	-	-
北區	North	13 215	694 915	4 369	188 470	21	891 207	18	22 370
大埔	Tai Po	14 819	1 055 739	6 027	318 548	15	528 893	-	-
沙田	Sha Tin	21 888	1 500 497	4 621	258 502	85	3 473 190	19	229 739
西貢	Sai Kung	10 877	775 498	4 326	245 904	37	1 847 572	249	116 376
離島	Islands	-	-	-	-	148	896 613	-	-
新界	New Territories	88 831	5 573 596	35 750	1 658 775	673	18 544 984	922	690 736
總數	OVERALL	132 240	8 547 354	52 684	2 526 640	1 270	40 438 623	3 291	2 179 929

包括房屋協會長者安居樂計劃下興建的單位。

- 另行評估的停車位並不包括在上述數字內。
- 上述數字所表示的估價物業多以大廈為單位，但經租者置其屋計劃已售出或仍未售出的單位普遍會以個別單位數目顯示。

* TPS: Tenants Purchase Scheme

Include units developed under the Senior Citizen Residence Scheme of Housing Society.

- The above figures exclude parking spaces which are separately assessed.
- Number denotes units of assessments which are mostly on a building basis, but units sold and unsold under TPS generally indicate number of individual flats.

估價冊 - 截至 2016 年 4 月 1 日各地區的已估價鋪位及其他商業樓宇
Valuation List - Shop and Other Commercial Assessments by District as at 1 April 2016

地區	District	鋪位 Shop		其他商業樓宇 Other Commercial	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	9 139	10 277 339	2 495	6 097 123
灣仔	Wan Chai	7 422	11 168 440	2 078	4 316 921
東區	Eastern	9 043	3 995 137	1 057	884 939
南區	Southern	2 225	1 214 315	620	336 555
港島	Hong Kong	27 829	26 655 230	6 250	11 635 537
油尖旺	Yau Tsim Mong	21 370	22 847 375	3 860	8 094 320
深水埗	Sham Shui Po	9 326	4 291 727	1 385	560 483
九龍城	Kowloon City	7 750	3 085 820	867	667 163
黃大仙	Wong Tai Sin	3 378	1 870 974	147	123 592
觀塘	Kwun Tong	5 746	4 447 921	300	422 620
九龍	Kowloon	47 570	36 543 817	6 559	9 868 178
葵青	Kwai Tsing	3 808	2 345 069	165	178 082
荃灣	Tsuen Wan	5 334	3 416 751	213	439 647
屯門	Tuen Mun	5 293	2 679 326	146	297 659
元朗	Yuen Long	7 201	3 327 376	408	418 193
北區	North	2 768	1 905 937	50	84 870
大埔	Tai Po	2 585	1 448 951	147	191 381
沙田	Sha Tin	4 484	4 540 053	111	472 363
西貢	Sai Kung	3 178	2 164 201	27	25 561
離島	Islands	2 606	5 642 445	64	233 847
新界	New Territories	37 257	27 470 109	1 331	2 341 604
總數	OVERALL	112 656	90 669 156	14 140	23 845 319

估價冊 - 截至 2016 年 4 月 1 日各地區的已估價寫字樓及工貿大廈
Valuation List - Office and Industrial/Office Assessments by District as at 1 April 2016

地區	District	寫字樓 Office		工貿大廈 Industrial/Office	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	22 946	29 467 789	-	-
灣仔	Wan Chai	12 660	12 558 884	-	-
東區	Eastern	4 844	5 773 262	200	225 155
南區	Southern	1 488	644 675	26	8 946
港島	Hong Kong	41 938	48 444 610	226	234 101
油尖旺	Yau Tsim Mong	22 095	12 408 472	86	20 808
深水埗	Sham Shui Po	1 857	926 046	1 058	446 315
九龍城	Kowloon City	1 344	618 095	18	5 863
黃大仙	Wong Tai Sin	168	145 811	345	63 773
觀塘	Kwun Tong	3 174	5 224 594	1 286	701 667
九龍	Kowloon	28 638	19 323 017	2 793	1 238 426
葵青	Kwai Tsing	644	801 548	403	278 972
荃灣	Tsuen Wan	1 390	514 278	447	37 575
屯門	Tuen Mun	481	119 859	-	-
元朗	Yuen Long	541	138 384	-	-
北區	North	204	105 866	58	9 374
大埔	Tai Po	60	18 445	-	-
沙田	Sha Tin	1 467	1 203 626	100	39 303
西貢	Sai Kung	12	29 826	-	-
離島	Islands	400	712 263	-	-
新界	New Territories	5 199	3 644 094	1 008	365 225
總數	OVERALL	75 775	71 411 721	4 027	1 837 752

估價冊 - 截至 2016 年 4 月 1 日各地區的已估價工廠大廈及貨倉
Valuation List - Factory and Storage Assessments by District as at 1 April 2016

地區	District	工廠大廈 Factory		貨倉 Storage	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	384	103 805	-	-
灣仔	Wan Chai	-	-	-	-
東區	Eastern	6 200	2 417 396	24	144 101
南區	Southern	3 913	1 107 424	10	29 490
港島	Hong Kong	10 497	3 628 625	34	173 591
油尖旺	Yau Tsim Mong	2 199	464 597	2	358
深水埗	Sham Shui Po	4 993	2 000 364	52	161 128
九龍城	Kowloon City	3 173	1 279 793	111	167 925
黃大仙	Wong Tai Sin	3 284	910 358	2	2 520
觀塘	Kwun Tong	19 228	5 162 964	156	276 250
九龍	Kowloon	32 877	9 818 077	323	608 179
葵青	Kwai Tsing	17 365	3 717 997	793	3 126 633
荃灣	Tsuen Wan	11 820	3 028 710	434	654 572
屯門	Tuen Mun	7 026	1 492 541	270	137 699
元朗	Yuen Long	1 196	805 213	100	127 609
北區	North	2 233	538 089	43	153 516
大埔	Tai Po	332	824 324	-	-
沙田	Sha Tin	10 023	2 003 661	311	802 027
西貢	Sai Kung	38	468 701	5	5 496
離島	Islands	25	114 772	116	235 572
新界	New Territories	50 058	12 994 008	2 072	5 243 123
總數	OVERALL	93 432	26 440 709	2 429	6 024 894

估價冊 - 截至 2016 年 4 月 1 日各類物業的估價及應課差餉租值
Valuation List - Distribution of Assessments and Rateable Values by Category as at 1 April 2016

類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 819 293	74.1	318 571 545	49.7
鋪位及其他商業樓宇	Shop and Other Commercial Premises	126 796	5.2	114 514 475	17.9
寫字樓	Office	75 775	3.1	71 411 721	11.1
工貿大廈	Industrial / Office Premises	4 027	0.2	1 837 752	0.3
工廠大廈	Factory	93 432	3.8	26 440 709	4.1
貨倉	Storage Premises	2 429	0.1	6 024 894	0.9
停車位 *	Parking Spaces *	274 471	11.2	12 145 056	1.9
其他物業	Others	58 227	2.4	90 357 497	14.1
總數	OVERALL	2 454 450	100	641 303 649	100

* 包括住宅及非住宅停車位。

* Include both domestic and non-domestic parking spaces.

估價冊 - 截至 2016 年 4 月 1 日按應課差餉租值劃分的已估價物業
Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2016

應課差餉租值 (元) Rateable Value Range (\$)	港島 Hong Kong	九龍 Kowloon	新界 New Territories	總數 Total	%	累積 % [^] Cumulative % [^]
3 001 - 9 999	2 242	6 093	31 881	40 216	1.6	1.6
10 000 - 19 999	11 267	18 194	79 453	108 914	4.4	6.1
20 000 - 29 999	33 824	27 360	51 814	112 998	4.6	10.7
30 000 - 39 999	19 546	29 186	40 709	89 441	3.6	14.3
40 000 - 49 999	10 214	20 986	46 346	77 546	3.2	17.5
50 000 - 59 999	3 637	24 501	52 779	80 917	3.3	20.8
60 000 - 69 999	7 642	39 616	81 876	129 134	5.3	26.0
70 000 - 79 999	9 322	46 280	83 413	139 015	5.7	31.7
80 000 - 89 999	14 690	47 433	99 415	161 538	6.6	38.3
90 000 - 99 999	18 984	44 783	99 468	163 235	6.7	44.9
100 000 - 119 999	48 420	73 277	148 964	270 661	11.0	56.0
120 000 - 139 999	53 241	51 314	104 937	209 492	8.5	64.5
140 000 - 159 999	51 131	43 476	76 499	171 106	7.0	71.5
160 000 - 179 999	36 132	30 680	49 530	116 342	4.7	76.2
180 000 - 199 999	30 438	31 035	35 580	97 053	4.0	80.2
200 000 - 249 999	49 773	43 920	50 379	144 072	5.9	86.0
250 000 - 299 999	28 902	25 186	23 187	77 275	3.1	89.2
300 000 - 349 999	21 684	18 451	10 757	50 892	2.1	91.3
350 000 - 399 999	12 856	12 155	6 699	31 710	1.3	92.5
400 000 - 449 999	11 000	9 196	4 892	25 088	1.0	93.6
450 000 - 499 999	10 188	7 277	4 304	21 769	0.9	94.5
500 000 - 599 999	13 202	8 190	5 788	27 180	1.1	95.6
600 000 - 749 999	12 655	7 547	6 193	26 395	1.1	96.6
750 000 - 999 999	12 595	6 605	5 132	24 332	1.0	97.6
1 000 000 - 1 499 999	11 341	5 799	4 805	21 945	0.9	98.5
1 500 000 - 1 999 999	4 447	3 201	2 189	9 837	0.4	98.9
2 000 000 - 2 999 999	3 670	2 810	2 353	8 833	0.4	99.3
3 000 000 - 9 999 999	5 334	4 315	3 229	12 878	0.5	99.8
10 000 000 - 99 999 999	1 683	1 482	1 334	4 499	0.2	100.0
100 000 000 - 999 999 999	54	34	42	130	*	100.0
1 000 000 000 - 99 999 999 999	2	2	3	7	*	100.0
總數 OVERALL	550 116	690 384	1 213 950	2 454 450	100.0	-

* 低於 0.05%。

[^] 在“%”及“累積 %”二欄內之數字是獨立計算得來，由於四捨五入關係，最後一欄的數字，表面上看來可能出現誤差。

* Percentage below 0.05%.

[^] Figures in the “%” and “Cumulative %” columns are computed separately, and there may be apparent errors for some figures in the last column due to rounding.

地租登記冊 - 截至 2016 年 4 月 1 日各地區的已估價物業
Government Rent Roll - Assessments by District as at 1 April 2016

地區	District	不超過最低應課差餉租值 *	超過最低應課差餉租值	
		Not Exceeding Minimum Rateable Value *	Above Minimum Rateable Value	應課差餉租值 Rateable Value (千元 \$'000)
		數量 Number	數量 Number	
中西區	Central and Western	118	15 177	21 542 226
灣仔	Wan Chai	3	10 894	6 684 011
東區	Eastern	96	47 764	11 795 251
南區	Southern	35	48 093	10 817 153
港島	Hong Kong	252	121 928	50 838 640
油尖旺	Yau Tsim Mong	60	56 160	25 275 880
深水埗	Sham Shui Po	322	119 506	24 328 227
九龍城	Kowloon City	13	46 401	14 392 432
黃大仙	Wong Tai Sin	75	92 960	16 869 222
觀塘	Kwun Tong	278	144 880	35 690 850
九龍	Kowloon	748	459 907	116 556 611
葵青	Kwai Tsing	377	108 040	33 129 409
荃灣	Tsuen Wan	2 632	126 384	23 100 536
屯門	Tuen Mun	5 449	166 238	19 414 595
元朗	Yuen Long	32 284	169 951	22 202 598
北區	North	37 875	91 438	11 162 853
大埔	Tai Po	31 658	102 425	14 676 923
沙田	Sha Tin	5 505	218 516	39 687 524
西貢	Sai Kung	16 414	141 166	26 366 489
離島	Islands	20 724	50 041	22 436 657
新界	New Territories	152 918	1 174 199	212 177 582
總數	OVERALL	153 918	1 756 034	379 572 834

* 凡物業的應課差餉租值不超過最低應課差餉租值 3 000 元，用以計算地租的應課差餉租值在法律上當作為 1 元，而應繳地租為每年 0.03 元。實際上，本署不會向這類物業發出徵收地租通知書。

* Where the rateable value of a property does not exceed the Minimum Rateable Value of \$3 000, the rateable value for Government rent purposes is deemed by law to be \$1 and the Government rent payable if demanded would be 3 cents per annum. In practice, no rent demands are issued for such cases.

2015-16 年度臨時估價及刪除估價 *
Interim Valuations and Deletions in 2015-16 *

區域 Area		差餉及地租 Rates and Government Rent		只計差餉 Rates Only		只計地租 Government Rent Only	
		臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	刪除估價 Deletions
港島 Hong Kong	數量 Number	1 254	293	4 231	4 110	12	9
	應課差餉租值 Rateable Value (千元 \$'000)	1 486 475	1 218 065	4 630 993	3 717 786	681 240	24 756
九龍 Kowloon	數量 Number	5 111	2 163	2 001	2 388	90	337
	應課差餉租值 Rateable Value (千元 \$'000)	3 352 017	2 017 029	3 319 646	2 294 807	1 591 149	267 576
新界 New Territories	數量 Number	16 898	2 937	2 606	399	4 009	1 975
	應課差餉租值 Rateable Value (千元 \$'000)	4 636 824	1 863 748	771 008	316 492	1 365 602	890 729
總數 OVERALL	數量 Number	23 263	5 393	8 838	6 897	4 111	2 321
	應課差餉租值 Rateable Value (千元 \$'000)	9 475 316	5 098 843	8 721 647	6 329 085	3 637 991	1 183 062

* 不包括在估價冊/地租登記冊直接載入和刪除的估價。

* Exclude assessments directly inserted into and excluded from the Valuation List/Government Rent Roll.

2016-17 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾

2016-17 General Revaluation - Effect on Main Property Types⁽¹⁾

物業類別 Property Type	差餉 Rates			地租 Government Rent		
	應課差餉租值 平均增減 Average Change in Rateable Value %	平均每月 差餉 (元) Average Rates Payment \$p.m.	平均每月 差餉增減 (元) Average Change in Rates \$p.m.	應課差餉租值 平均增減 Average Change in Rateable Value %	平均每月 地租 (元) Average Govt. Rent Payment \$p.m.	平均每月 地租增減 (元) Average Change in Govt. Rent \$p.m.
小型私人住宅物業 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	+7	490	+30	+7	279	+18
中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+5	1 059	+47	+5	601	+27
大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	+2	2 359	+41	+2	1 162	+19
私人住宅物業 Private Domestic Premises	+5	647	+32	+6	344	+18
公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾	+5	242	+11	+5	144	+7
所有住宅物業 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+5	487	+24	+6	266	+14
鋪位及其他商業樓宇 Shop and Other Commercial Premises	+3	3 712	+111	+4	2 061	+72
寫字樓 Office	+2	3 911	+91	+3	3 868	+96
工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	+11	1 365	+130	+11	844	+81
所有非住宅物業 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	+3	3 189	+94	+4	1 741	+74
所有類別物業 All Types of Properties	+4	835	+33	+5	425	+21

註：

(1) 住宅物業的計算主要是反映物業數目，而非住宅物業則反映估價數目。

(2) 所有住宅物業均按實用面積分類：

小型住宅 -- 不超過 69.9 平方米

中型住宅 -- 70 至 99.9 平方米

大型住宅 -- 100 平方米或以上

(3) 指由房屋委員會、房屋協會及香港平民屋宇有限公司提供的租住單位。

(4) 包括住宅用停車位。

(5) 包括工廠、貨倉及工貿大廈。

(6) 包括其他形式物業如酒店、戲院、油站、學校及非住宅用停車位。

Notes:

(1) The calculations mainly reflect the number of units for Domestic Premises, and the number of assessments for Non-domestic Premises.

(2) Domestic units are classified by relation to saleable areas as below:

Small domestic -- up to 69.9 m²

Medium domestic -- 70 m² to 99.9 m²

Large domestic -- 100 m² or over

(3) Refer to Housing Authority, Housing Society and Hong Kong Settlers Housing Corporation Ltd. rental units.

(4) Include carparking spaces in domestic premises.

(5) Include factory, storage and industrial/office premises.

(6) Include miscellaneous premises such as hotels, cinemas, petrol filling stations, schools and carparking spaces in non-domestic premises.

2014-15 及 2015-16 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2014-15 and 2015-16

	差餉 Rating		地租 Government Rent	
	2014-15	2015-16	2014-15	2015-16
建議書 Proposals				
接辦及完成個案 Cases received and completed	52 781	50 304	407	367
<u>覆核結果 Status on review :</u>				
- 估價作實 assessment confirmed	38 390	38 657	387	332
- 削減應課差餉租值 rateable value reduced	1 242	1 417	7	4
- 其他 others ⁽¹⁾	13 149	10 230	13	31
反對書 Objections ⁽²⁾				
年初所餘 Outstanding at beginning of year	840	1294	312	299
接辦個案 Cases received	3 778 *	3 383	1 296 *	534
完成個案 Cases completed	3 324	3 572	1 309	728
<u>覆核結果 Status on review :</u>				
- 建議臨時估價、刪除或更正估價作實 proposed interim valuation, deletion or correction confirmed	2 457	2 878	987	567
- 削減應課差餉租值 rateable value reduced	307	289	187	81
- 其他 others ⁽¹⁾	560	405	135	80
上訴 Appeals				
年初所餘 Outstanding at beginning of year	927	961	2 622	2 297
接辦個案 Cases received	120	154	73	70
完成個案 Cases completed	86	87	398	146
<u>個案完成結果 Status of completed cases :</u>				
- 估價作實 (全面聆訊) assessment confirmed (full hearing)	-	1	-	-
- 削減應課差餉租值 (全面聆訊) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	17	32	5	1
- 撤銷 / 失效 withdrawn/lapsed	69	54	393	145

註：

(1) 此欄包括無效、反對人自行撤銷反對、修改物業單位名稱及刪除估價等的個案。

(2) 數字反映所涉及的應課差餉租值數目。

* 修訂數字 (與去年年報比較)。

Notes:

(1) These include invalid cases, cases subsequently withdrawn by objectors, cases where the alterations made were related to amendment to the tenement's description and deletion of the assessment, etc.

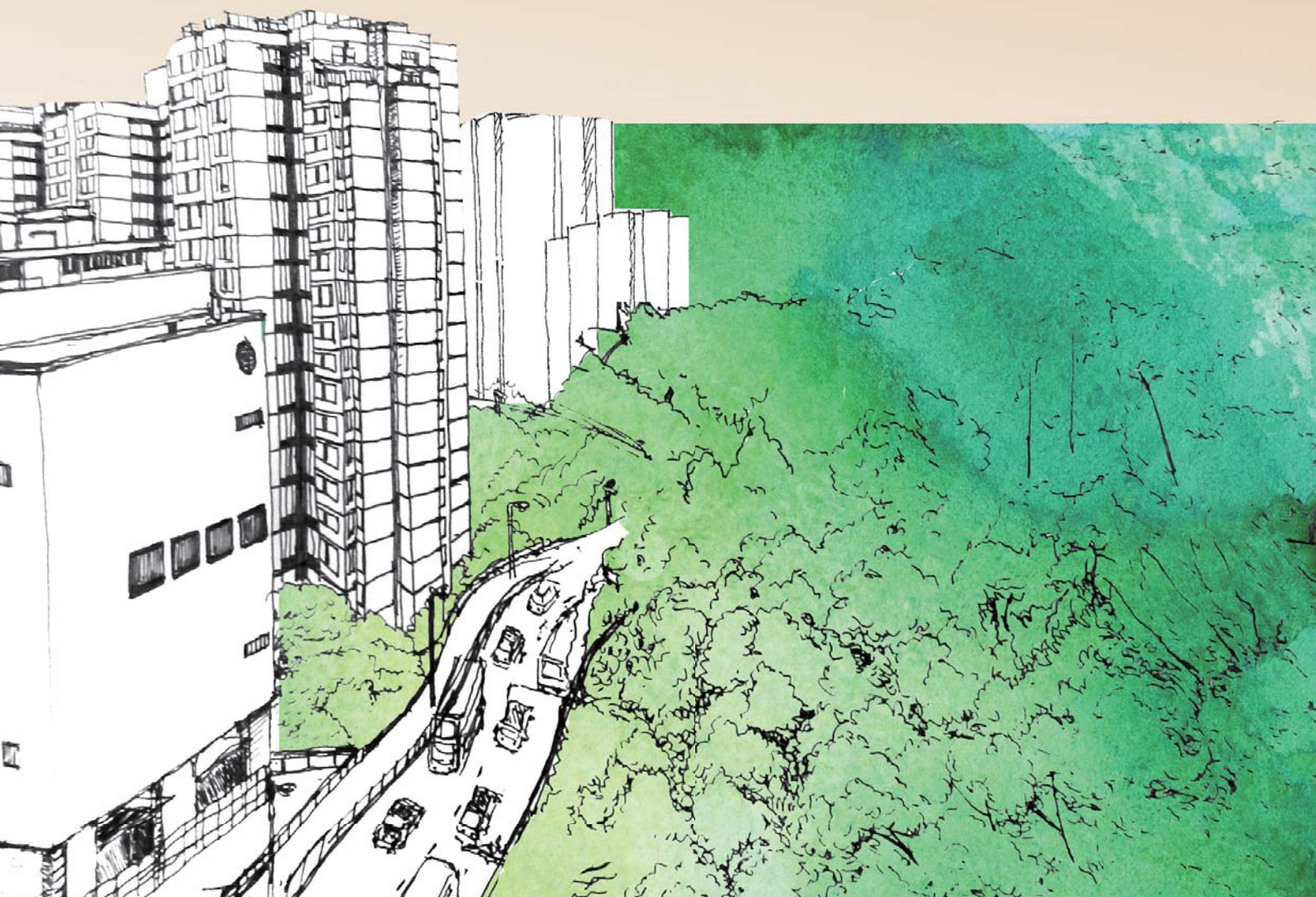
(2) The figures represent the total number of rateable values involved.

* Revised figure (as compared with last year's Annual Summary).

附錄

Annexures

- A 刊物
Publications
- B 本署的編制及實際人數
Establishment and Strength of the Department
- C 技術附註
Technical Notes
- D 各區域及地區
Areas and Districts
- E 分區圖
Plans



刊物 Publications

香港物業報告	Hong Kong Property Review
樓宇名稱	Names of Buildings
年報	Annual Summary
差餉及地租簡介	Your Rates and Government Rent
誰有責任繳納差餉與地租	Who is responsible for paying rates and Government rent
服務承諾	Performance Pledge
差餉物業估價署歷年發展（英文版）	Rating and Valuation Department - A Chronology
香港物業報告 - 每月補編	Hong Kong Property Review - Monthly Supplement
「物業資訊網」服務的簡介小冊子	Explanatory Leaflet of Property Information Online
《業主與租客（綜合）條例》指引概要	A Summary Guide on the Landlord and Tenant (Consolidation) Ordinance
宣傳標示門牌號數的資料單張	Explanatory Leaflet for Display of Building Numbers
*香港差餉稅收歷史 （英文版、繁體及簡體版）	*The History of Rates in Hong Kong (English, Traditional Chinese and Simplified Chinese versions)
*香港差餉稅制 - 評估、徵收及管理 （英文版、繁體及簡體版）	*Property Rates in Hong Kong - Assessment, Collection and Administration (English, Traditional Chinese and Simplified Chinese versions)

• 以上刊物可供市民於本署網站（網址：www.rvd.gov.hk）免費下載。

* 此書亦可在政府新聞處刊物銷售小組購買。

• The above publications are available to the public for free download from the Department's website at www.rvd.gov.hk.

* The book can also be purchased from the Publications Sales Unit of the Information Services Department.

本署的編制及實際人數 Establishment and Strength of the Department

	1.4.2015		1.4.2016		增加 / 減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
署長 Commissioner	1	-	1	1	-	+1
副署長 Deputy Commissioner	1	1	1	1	-	-
助理署長 Assistant Commissioner	4	4	4	3	-	-1
首席物業估價測量師 Principal Valuation Surveyor	8	6	8	6	-	-
高級物業估價測量師 Senior Valuation Surveyor	23	17	23	16	-	-1
物業估價測量師 Valuation Surveyor	59	64	59	63	-	-1
助理物業估價測量師 Assistant Valuation Surveyor	5	7	5	7	-	-
首席物業估價主任 Principal Valuation Officer	15	13	15	12	-	-1
高級物業估價主任 Senior Valuation Officer	80	70	81	69	+1	-1
物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee	268	275	272	276	+4	+1
一級 / 二級物業估價助理 Valuation Assistant I/II	1	-	1	-	-	-
高級租務主任 Senior Rent Officer	4	3	4	4	-	+1
一級租務主任 Rent Officer I	8	6	8	7	-	+1
二級租務主任 Rent Officer II	6	5	6	2	-	-3
物業調查員 Valuation Referencer	1	1	1	1	-	-
高級統計主任 Senior Statistical Officer	2	1	2	1	-	-
一級統計主任 Statistical Officer I	3	3	3	2	-	-1
二級統計主任 Statistical Officer II	3	4	3	5	-	+1

* EST. = Establishment SG. = Strength

本署的編制及實際人數 Establishment and Strength of the Department

	1.4.2015		1.4.2016		增加 / 減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
高級技術主任 Senior Technical Officer	2	2	2	2	-	-
技術主任/見習技術主任 Technical Officer/Technical Officer Trainee	4	4	4	4	-	-
總行政主任 Chief Executive Officer	1	1	1	1	-	-
高級行政主任 Senior Executive Officer	1	1	1	1	-	-
一級行政主任 Executive Officer I	3	3	3	3	-	-
一級法定語文主任 Official Language Officer I	1	1	1	1	-	-
二級法定語文主任 Official Language Officer II	2	2	2	2	-	-
繕校員 Calligraphist	1	1	1	1	-	-
高級私人秘書 Senior Personal Secretary	1	1	1	1	-	-
一級私人秘書 Personal Secretary I	5	5	5	5	-	-
二級私人秘書 Personal Secretary II	6	6	6	6	-	-
機密檔案室助理 Confidential Assistant	1	1	1	1	-	-
高級文書主任 Senior Clerical Officer	16	12	16	13	-	+1
文書主任 Clerical Officer	37	41	37	38	-	-3
助理文書主任 Assistant Clerical Officer	112	105	112	109	-	+4
文書助理 Clerical Assistant	105	97	105	101	-	+4
一級物料供應員 Supplies Supervisor I	1	1	1	1	-	-
二級物料供應員 Supplies Supervisor II	1	1	1	1	-	-
物料供應服務員 Supplies Attendant	1	1	1	1	-	-

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本署的編制及實際人數 Establishment and Strength of the Department

	1.4.2015		1.4.2016		增加 / 減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
高級庫務會計師 Senior Treasury Accountant	1	1	1	1	-	-
高級會計主任 Senior Accounting Officer	1	-	1	-	-	-
一級會計主任 Accounting Officer I	4	5	4	5	-	-
執達主任助理 Bailliff's Assistant	2	2	2	2	-	-
電話接線生 Telephone Operator	1	1	1	1	-	-
司機 Motor Driver	7	7	7	7	-	-
辦公室助理 Office Assistant	10	9	10	9	-	-
二級工人 Workman II	10	4	10	3	-	-1
高級電腦操作員 Senior Computer Operator	1	1	1	1	-	-
一級電腦操作員 Computer Operator I	5	5	5	5	-	-
二級電腦操作員 / 見習電腦操作員 Computer Operator II / Student Computer Operator	7	7	7	7	-	-
高級系統經理 Senior Systems Manager	1	-	1	-	-	-
系統經理 Systems Manager	3	4	3	4	-	-
一級系統分析 / 程序編製主任 Analyst/Programmer I	11	7	11	8	-	+1
二級系統分析 / 程序編製主任 Analyst/Programmer II	4	6	4	5	-	-1
小計 Sub-total	861	825	866	826	+5	+1

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本署的編制及實際人數 Establishment and Strength of the Department

	1.4.2015		1.4.2016		增加 / 減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
額外人員 Supernumerary Staff						
署長 Commissioner	1	1	0	0	-1	-1
助理署長 Assistant Commissioner	1	1	0	0	-1	-1
首席物業估價測量師 Principal Valuation Surveyor	1	1	0	0	-1	-1
高級物業估價測量師 Senior Valuation Surveyor	0	0	1	1	+1	+1
物業估價測量師 Valuation Surveyor	1	1	2	2	+1	+1
首席物業估價主任 Principal Valuation Officer	0	0	1	1	+1	+1
高級物業估價主任 Senior Valuation Officer	5	5	3	3	-2	-2
物業估價主任 Valuation Officer	2	2	10	10	+8	+8
高級統計主任 Senior Statistical Officer	1	1	0	0	-1	-1
一級租務主任 Rent Officer I	1	1	1	1	0	0
高級文書主任 Senior Clerical Officer	1	1	3	3	+2	+2
文書主任 Clerical Officer	3	3	4	4	+1	+1
助理文書主任 Assistant Clerical Officer	1	1	1	1	0	0
文書助理 Clerical Assistant	2	2	1	1	-1	-1
小計 Sub-total	20	20	27	27	+7	+7
總數 Total	881	845	893	853	+12	+8

* EST. = Establishment SG. = Strength

技術附註
Technical Notes

見於本年報內的下述用語，除另有註明外，其意思如下：

(1) 樓面面積

面積以平方米計算。住宅單位的樓面面積是以「實用面積」來計算。「實用面積」是指個別單位獨立使用的樓面面積，包括露台、陽台、工作平台及其他類似設施，但不包括公用地方，如樓梯、升降機槽、入牆暗渠、大堂及公用洗手間。實用面積是量度至外牆的表面或共用牆的中線所包括的面積。窗台、平台、天台、梯屋、閣樓、花園、前庭、天井、冷氣機房、冷氣機平台、花槽及車位並不包括在內。

非住宅樓宇的面積是以「內部樓面面積」來計算，量度範圍是有關單位牆壁及／或與毗連單位的共用牆向內的一面所圍繞的全部面積。

(2) 物業類別

住宅：

- (a) 私人住宅單位 - 各自設有專用的煮食設施和浴室（及／或廁所）的獨立居住單位。居者有其屋計劃、私人機構參建居屋計劃、市區改善計劃、住宅發售計劃和夾心階層住屋計劃的住宅單位，均屬這一類別。租者置其屋計劃下售出的單位亦屬這一類別。

住宅單位可按樓面面積分類如下：

- A 類 - 實用面積少於 40 平方米
B 類 - 實用面積為 40 至 69.9 平方米
C 類 - 實用面積為 70 至 99.9 平方米
D 類 - 實用面積為 100 至 159.9 平方米
E 類 - 實用面積為 160 平方米或以上

- (b) 公屋住宅單位 - 由香港房屋委員會、香港房屋協會和香港平民屋宇有限公司興建的租住單位。
- (c) 雜類住宅單位 - 包括用作住宅的閣仔、天台建築物等。

Where referred to in this publication the terms shown below, unless otherwise indicated, have the following general meanings:

(1) Floor Areas

Areas are expressed in square metres. A domestic unit is measured on the basis of "saleable area" which is defined as the floor area exclusively allocated to the unit including balconies, verandahs, utility platforms and other similar features but excluding common areas such as stairs, lift shafts, pipe ducts, lobbies and communal toilets. It is measured to the exterior face of the external walls and walls onto common parts or the centre of party walls. Bay windows, flat roofs, top roofs, stairhoods, cocklofts, gardens, terraces, yards, air-conditioning plant rooms, air-conditioning platforms, planters/flower boxes and carparking spaces are excluded.

Non-domestic accommodation is measured on the basis of "internal floor area" which is defined as the area of all enclosed space of the unit measured to the internal face of enclosing external and/or party walls.

(2) Property Types

Domestic:

- (a) Private domestic - Independent dwellings with separate cooking facilities and bathroom (and/or lavatory). Domestic units built under the Home Ownership Scheme, Private Sector Participation Scheme, Urban Improvement Scheme, Flat-for-Sale Scheme and Sandwich Class Housing Scheme are included. Domestic units sold under the Tenants Purchase Scheme are also included.

Domestic units are sub-divided by reference to floor area as follows:

- Class A - Saleable area less than 40 m²
Class B - Saleable area of 40 m² to 69.9 m²
Class C - Saleable area of 70 m² to 99.9 m²
Class D - Saleable area of 100 m² to 159.9 m²
Class E - Saleable area of 160 m² or above

- (b) Public domestic - Units built for rental by the Hong Kong Housing Authority, Hong Kong Housing Society and Hong Kong Settlers Housing Corporation Limited.
- (c) Miscellaneous domestic units - Include cocklofts, roof top structures, etc. used for domestic purposes.

非住宅：

- (a) 鋪位 - 設計或改建作零售業用途，並實際作這用途的物業。
- (b) 商業樓宇 - 設計或改建作商業用途的樓宇，例如百貨公司等，但不包括鋪位或寫字樓。
- (c) 寫字樓 - 商用樓宇內的物業，但不包括綜合用途樓宇內的非住宅用途單位。
- (d) 工貿大廈 - 設計或獲證明作工貿用途的樓面面積。
- (e) 工廠 - 為製造業工序及有關用途而建設的物業。
- (f) 貨倉 - 設計或改建作倉庫或冷藏庫的樓宇。
- (g) 停車位 - 位於主要作住宅或非住宅用途樓宇內的停車位。
- (h) 其他物業 - 不屬於上述任何類別的物業，例如酒店，戲院及劇場、學校、康樂會及會所、社區及福利用途樓宇、油站等物業。

(3) 租金

本書所載租金全部以港元計算，通常不包括差餉、管理費及其他費用在內。

(4) 匯率

除另有說明外，本年報所用的「元」均指港元。自1983年10月17日起，政府透過一項有關發行紙幣的措施，將港元與美元掛鈎，採用大約7.8港元兌1美元的聯繫匯率。

(5) 四捨五入

由於數字四捨五入，所以個別項目的總和與各表所示的總數可能有些微差別。

Non-Domestic:

- (a) Shop - Premises designed or adapted for retail trade and used as such.
- (b) Commercial premises - Premises designed or adapted for commercial use, but not falling within the definitions of shop or office, e.g. department stores, etc.
- (c) Office - Premises situated in buildings designed for commercial/business purposes excluding non-domestic floors in composite buildings.
- (d) Industrial/office premises - Premises comprising floor space designed or certified for industrial/office use.
- (e) Factory - Premises designed for manufacturing processes and uses directly related to such processes.
- (f) Storage premises - Premises designed or adapted for use as godowns or cold stores.
- (g) Parking spaces - Parking spaces either in a predominantly domestic or non-domestic building.
- (h) Other premises - Premises not included in any of the above types such as hotels, cinemas and theatres, schools, recreation clubs and association premises, community and welfare premises, petrol filling stations, etc.

(3) Rent

All rents quoted are in Hong Kong dollars and are normally exclusive of rates, management and other charges.

(4) Exchange Rate

Where dollars are quoted in this report, they are, unless otherwise stated, Hong Kong dollars. Since 17 October 1983, the Hong Kong dollar has been linked to the US dollar, through an arrangement in the note-issue mechanism, at a rate of around HK\$7.8 = US\$1.

(5) Rounding of Figures

Due to rounding, there may be a slight discrepancy between the sum of individual items and the total shown in the Tables.

各區域及地區 Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries	小規劃統計區 Tertiary Planning Units	
區域：港島 Area：Hong Kong			
中西區 Central and Western	堅尼地城、石塘咀、 西營盤、上環、 中環、金鐘、 半山區、山頂	Kennedy Town, Shek Tong Tsui, Sai Ying Pun, Sheung Wan, Central, Admiralty, Mid-levels, Peak	111, 112, 113, 114, 115, 116, 121, 122, 123, 124, 141, 142, 143, 181, 182
灣仔 Wan Chai	灣仔、銅鑼灣、 天后、跑馬地、 大坑、掃桿埔、 渣甸山	Wan Chai, Causeway Bay, Tin Hau, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout	131, 132, 133, 134, 135, 140, 144, 145, 146, 147, 148(p), 149, 151(p), 152(p), 183, 184, 190
東區 Eastern	寶馬山、北角、 鰂魚涌、西灣河、 筲箕灣、柴灣、 小西灣	Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan	148(p), 151(p), 152(p), 153, 154, 155, 156, 157, 158, 161, 162, 163, 164, 165, 166, 167
南區 Southern	薄扶林、香港仔、 鴨脷洲、黃竹坑、 壽臣山、淺水灣、 舂坎角、赤柱、 大潭、石澳	Pok Fu Lam, Aberdeen, Ap Lei Chau, Wong Chuk Hang, Shouson Hill, Repulse Bay, Chung Hom Kok, Stanley, Tai Tam, Shek O	171, 172, 173, 174, 175, 176, 191, 192, 193, 194, 195, 196, 197, 198
區域：九龍 Area：Kowloon			
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九龍文化區、 京士柏、旺角、 大角咀	Tsim Sha Tsui, Yau Ma Tei, West Kowloon Cultural District, King's Park, Mong Kok, Tai Kok Tsui	211, 212, 214, 215, 216, 217, 220, 221, 222, 225, 226, 227, 228, 229, 251, 252, 253, 254, 256
深水埗 Sham Shui Po	美孚、荔枝角、 長沙灣、深水埗、 石硤尾、又一村、 大窩坪、昂船洲	Mei Foo, Lai Chi Kok, Cheung Sha Wan, Sham Shui Po, Shek Kip Mei, Yau Yat Tsuen, Tai Wo Ping, Stonecutters Island	255, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269
九龍城 Kowloon City	紅磡、土瓜灣、 馬頭角、馬頭圍、 啟德、九龍城、 何文田、九龍塘、 筆架山	Hung Hom, To Kwa Wan, Ma Tau Kok, Ma Tau Wai, Kai Tak, Kowloon City, Ho Man Tin, Kowloon Tong, Beacon Hill	213, 231, 232, 233, 234, 235, 236, 237, 241, 242, 243, 244, 245, 246, 247, 271, 272, 285, 286
黃大仙 Wong Tai Sin	新蒲崗、黃大仙、 東頭、橫頭磡、 樂富、鑽石山、 慈雲山、牛池灣	San Po Kong, Wong Tai Sin, Tung Tau, Wang Tau Hom, Lok Fu, Diamond Hill, Tsz Wan Shan, Ngau Chi Wan	281, 282, 283, 284, 287, 288, 289
觀塘 Kwun Tong	坪石、九龍灣、 牛頭角、佐敦谷、 觀塘、秀茂坪、 藍田、油塘	Ping Shek, Kowloon Bay, Ngau Tau Kok, Jordan Valley, Kwun Tong, Sau Mau Ping, Lam Tin, Yau Tong	280, 290, 291, 292, 293, 294, 295, 297, 298

(p) = part 部分

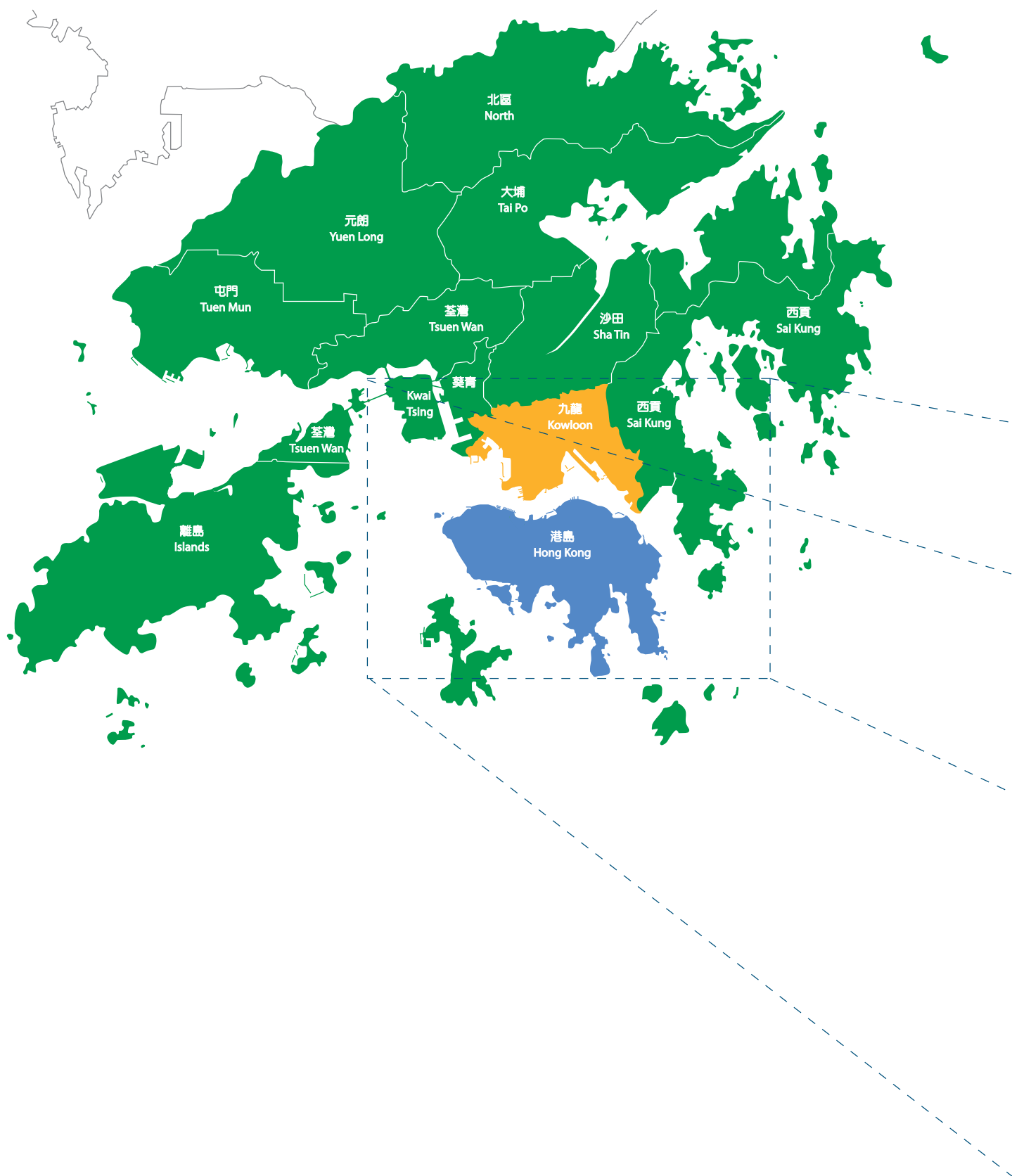
各區域及地區 Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries	小規劃統計區 Tertiary Planning Units
區域：新界 Area : New Territories		
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi 320, 326, 327, 328, 329, 350, 351
荃灣 Tsuen Wan	荃灣、上葵涌、 汀九、深井、 青龍頭、馬灣、 欣澳	Tsuen Wan, Sheung Kwai Chung, Ting Kau, Sham Tseng, Tsing Lung Tau, Ma Wan, Sunny Bay 310, 321, 322, 323, 324, 325, 331, 332, 333, 334, 335, 336, 340, 731, 973(p), 974, 975
屯門 Tuen Mun	大欖涌、掃管笏、 屯門、藍地	Tai Lam Chung, So Kwun Wat, Tuen Mun, Lam Tei 411, 412(p), 413, 414, 415, 416, 421, 422, 423, 424, 425, 426, 427, 428, 431, 432, 433, 434, 441, 442
元朗 Yuen Long	洪水橋、廈村、 流浮山、天水圍、 元朗、新田、 落馬洲、錦田、 石崗、八鄉	Hung Shui Kiu, Ha Tsuen, Lau Fau Shan, Tin Shui Wai, Yuen Long, San Tin, Lok Ma Chau, Kam Tin, Shek Kong, Pat Heung 412(p), 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 521, 522, 523, 524, 525, 526, 527, 528, 529, 531, 532, 533, 541, 542, 543, 544, 610
北區 North	粉嶺、聯和墟、 上水、石湖墟、 沙頭角、鹿頸、 烏蛟騰	Fanling, Luen Wo Hui, Sheung Shui, Shek Wu Hui, Sha Tau Kok, Luk Keng, Wu Kau Tang 545, 546, 621, 622, 623, 624, 625, 626, 627, 628, 629, 632, 634, 641, 642, 651, 652, 653, 711(p), 712(p)
大埔 Tai Po	大埔墟、大埔、 大埔滘、大美督、 船灣、樟木頭、 企嶺下	Tai Po Market, Tai Po, Tai Po Kau, Tai Mei Tuk, Shuen Wan, Cheung Muk Tau, Kei Ling Ha 631, 633, 711(p), 712(p), 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 741, 742, 743, 744, 751
沙田 Sha Tin	大圍、沙田、 火炭、馬料水、 烏溪沙、馬鞍山	Tai Wai, Sha Tin, Fo Tan, Ma Liu Shui, Wu Kai Sha, Ma On Shan 732, 733, 753, 754, 755, 756, 757, 758, 759, 761, 762
西貢 Sai Kung	清水灣、西貢、 大網仔、將軍澳、 坑口、調景嶺、 馬游塘	Clear Water Bay, Sai Kung, Tai Mong Tsai, Tseung Kwan O, Hang Hau, Tiu Keng Leng, Ma Yau Tong 296, 811, 812, 813, 814, 815, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 831, 832, 833, 834, 835, 836, 837, 838, 839
離島 Islands	長洲、坪洲、 大嶼山 (包括東涌)、 南丫島	Cheung Chau, Peng Chau, Lantau Island (including Tung Chung), Lamma Island 911, 912, 913, 920, 931, 932, 933, 934, 941, 942, 943, 944, 950, 951, 961, 962, 963, 971, 973(p), 976

(p) = part 部分

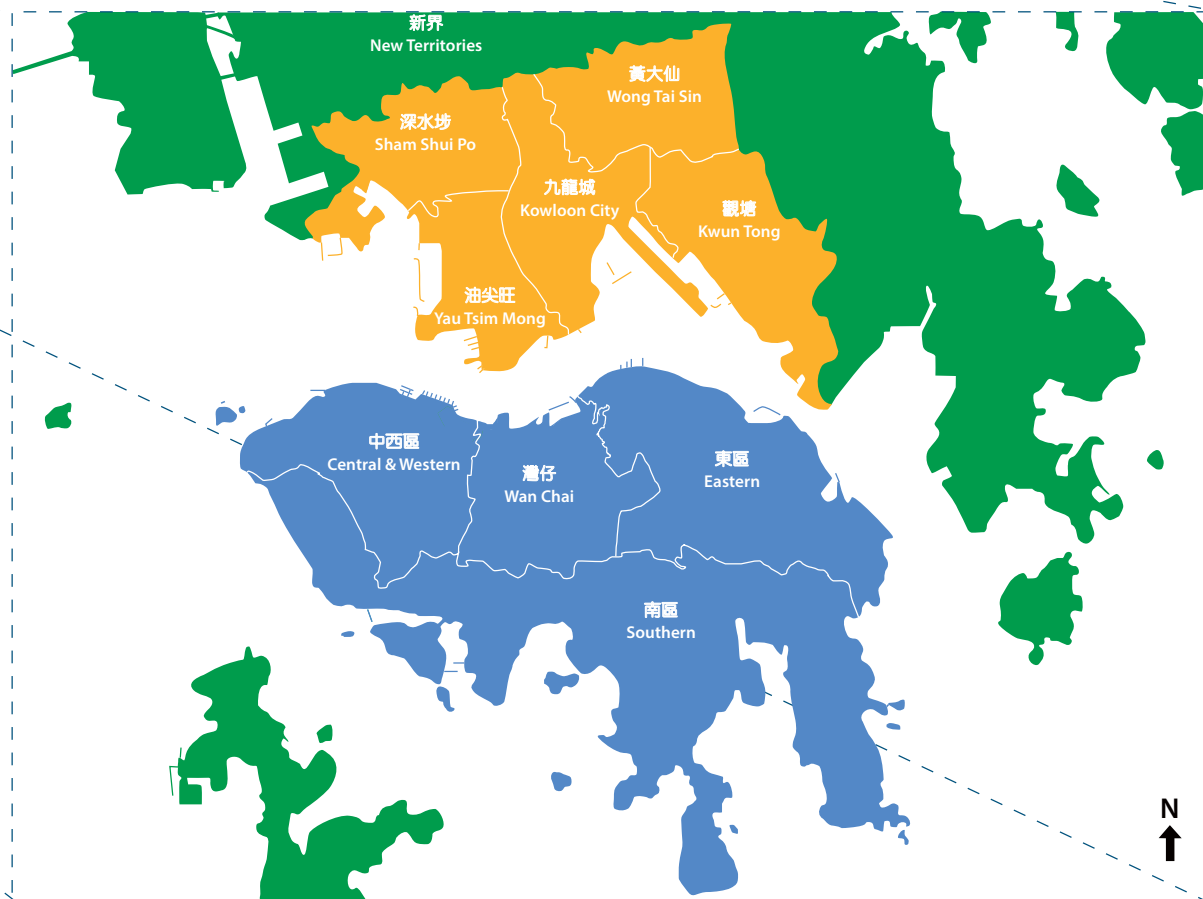
分區圖 Plans

新界地區 New Territories Districts



分區圖 Plans

港島及九龍地區 Hong Kong and Kowloon Districts



差餉物業估價署

地址：

中國香港
九龍長沙灣道 303 號
長沙灣政府合署 15 樓

電話：

2152 0111/ 2152 2152

圖文傳真：

2152 0123

電郵地址：

enquiries@rzd.gov.hk
billing@rzd.gov.hk
complaints@rzd.gov.hk

網址：

www.rzd.gov.hk

Rating and Valuation Department

Address：

15th Floor, Cheung Sha Wan Government Offices,
303 Cheung Sha Wan Road, Kowloon,
Hong Kong, China

Telephone：

2152 0111/ 2152 2152

Facsimile：

2152 0123

E-mail：

enquiries@rzd.gov.hk
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