

差餉物業估價署年報

Rating and Valuation Department
Annual Summary

2025-26



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

差餉物業估價署年報

RATING AND VALUATION DEPARTMENT
ANNUAL SUMMARY

2025-26



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2025-26 年度，香港住宅物業市場活躍蓬勃，非住宅物業市場則呈現回穩跡象。儘管面對外圍不利因素和複雜多變的地緣政治環境，但受惠於對外貿易急升及內部需求強韌，本地經濟仍錄得穩健增長。

為向市民和企業提供支持，所有差餉繳納人在 2025 年 4 月至 6 月首個季度均獲得差餉寬減，每個應繳差餉物業單位的寬減額以 500 元為上限。這項措施惠及 355 萬個物業的差餉繳納人，而政府收入則減少約 17 億元。

年內，感謝同事的齊心協力，本署在查核分間單位戶業主有否觸犯針對規管租賃罪行的績效指標，以及各項主要職能服務下的所有工作目標均達標或超額完成。

In 2025-26, Hong Kong's residential property market was active and buoyant, while the non-residential property market had showed signs of stabilisation. The local economy also registered solid growth amid external headwinds and complex geopolitical environment, underpinned by a surge in external trade and resilient domestic demand.

To reinforce support for the people and enterprises, rates concession was provided to all ratepayers for the first quarter from April to June 2025 subject to a cap of \$500 for each rateable tenement. This measure benefited ratepayers of 3.55 million properties with about \$1.7 billion in revenue foregone.

In the year, thanks to the concerted efforts of colleagues, the Department successfully achieved or exceeded the key performance indicator of checking landlords of subdivided units (SDU) households on whether they have committed offences for regulated tenancies, as well as all performance targets across its major services.

在政府財政整合計劃下，本署會繼續推動創新和善用如人工智能的新科技，並透過檢視工作優次和重整 / 精簡業務流程，優化資源運用。為應對公眾與日俱增的需求，並推進香港第一個五年規劃，以主動對接國家「十五五」規劃，我們會致力提升服務效率，並提供更具成本效益的公共服務。

Under the fiscal consolidation programme, the Department has continued to harness innovation, leverage new technologies such as artificial intelligence (AI), and optimise our resources through reviewing work priorities and re-engineering/streamlining business processes. We are fully committed to enhancing service efficiency and delivering more cost-effective public services to meet the evolving needs of the public and advance Hong Kong's First Five-Year Plan to proactively align with the National 15th Five-Year Plan.

挑戰與成果

2026-27 年度全面重估應課差餉租值工作涉及的估價物業單位數目龐大，而且同事須在緊迫的時限內完成多項環環緊扣的工序，實為一項充滿挑戰的核心任務。在緊密無間的團隊合作和周詳規劃下，我們參照 2025 年 10 月 1 日這個指定依據日期的租金水平，全面重估估價冊和地租登記冊所載的 496 萬個已估價物業單位的應課差餉租值。市民已可在 2026 年 5 月 31 日或之前，於本署網站和物業資訊網查閱有關新估價。本署共接獲近 85 000 份要求下調應課差餉租值的建議書，數字是過去 40 年來的新高。本署現正覆核有關建議書，務求在 2026 年 12 月 1 日前發出所有相應的決定通知書。

本署已於 2025 年 4 月推出方便易用且安全可靠的一站式網上平台「差餉百寶箱」，讓持有多個物業單位的已登記商業用戶，可輕鬆以電子方式就多個物業單位提交建議書及租金資料，索取相關的決定通知書，以及享用其他便捷服務。本署亦已進一步在平台推出人工智能聊天機械人，為商業用戶提供全天候及互動的個人化客戶支援。

本署一直全力保障分間單位租客的權益，並堅決打擊違反《業主與租客（綜合）條例》（第 7 章）第 IVA 部租務管制的行為，包括濫收水電費等。我們一直以多管齊下的方式主動識別和調查涉嫌違例的個案，並採取適當法律行動。截至 2026 年 8 月，本署已檢控 1 586 宗

Challenges and Achievements

The 2026-27 annual revaluation was a core and challenging exercise given the large number of assessments involved and the need to undertake a multitude of sequential tasks within a tight timeframe. With tight team work and thorough planning, we reviewed the rateable values of 4.96 million assessments in the Valuation List and the Government Rent Roll, by reference to the rental level as at the designated reference date of 1 October 2025. The new assessments were available for public inspection online at the Department's website and the Property Information Online service until 31 May 2026. Almost 85 000 proposals for reductions in rateable values were received, marking a record high in the past four decades. The Department is now reviewing the proposals with a view to issuing all corresponding decisions before 1 December 2026.

Following the introduction of the Rates Kit in April 2025 — a user-friendly and secured one-stop portal allowing registered business payers with multiple tenements to, amongst other convenient services, easily submit rental information and proposal forms and obtain relevant notices electronically in bulk — we have further launched an AI-enabled Chatbot to provide business payers with around-the-clock interactive and personalised customer support.

The Department has been fully dedicated to protecting the rights of tenants residing in SDUs and has resolutely been taking enforcement against any contraventions of tenancy control under Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap.7), including overcharging for water and

個案，當中 1 334 宗已被定罪，成功定罪比率達 100%，涉及 1 168 名分間單位業主，總罰款額超過 370 萬元。為提高公眾對租務管制的認知，我們於 2026 年 2 月透過在港鐵站刊登廣告展開新一輪的宣傳工作，以配合房屋局所推行的「簡樸房」制度下快將開展的「寬限期」登記工作。

大埔宏福苑火災發生後，本署迅速落實政府政策，豁免宏福苑住宅大廈內所有單位自 2025 年 10 月至 12 月季度起的差餉，並為業主及居民代繳地租，以及在適用的情況下安排退還多繳的差餉及地租。部門亦秉持「一個政府」的精神，約 100 名同事加入了政府應急隊伍，協助宏志閣居民從居所取回個人物品，並為他們安排交通返回臨時居所，以及組成部門小隊支援「一戶一社工」服務。

同事亦積極響應各項社區和義工服務，並踴躍參與政府的大型行動，例如在 2025 立法會換屆選舉中投身宣傳和支援選舉工作，在第十五屆全國運動會中提供義工服務，以及參與各項社區義工活動。在 2025 年「公務員義工嘉許計劃」中，本署兩名同事獲頒卓越義工獎銅獎，以表揚他們對社區服務的貢獻。

此外，本署一向致力投資於人，並推動持續進修的文化，以迎接日後各種挑戰及追求服務改進。年內，我們亦抓緊機遇，掌握包括國家政策及發展、創新科技及專業估價實務等多個重要領域的當今發展。

electricity, etc. We have proactively been adopting a multi-pronged approach in identifying, investigating and pursuing suitable legal actions on suspected contraventions. As of August 2026, the Department has prosecuted 1 586 cases, of which 1 334 cases have been convicted with a 100% success rate, involving 1 168 SDU landlords and fines amounting to over \$3.7 million. To enhance public awareness of the tenancy control regime, we rolled out a new round of publicity through advertisements at MTR stations in February 2026 to coincide with the imminent “grace-period” registration for the Basic Housing Unit (BHU) regime administrated by Housing Bureau.

In the aftermath of the fire at Wang Fuk Court in Tai Po, the Department swiftly implemented the Government’s policy to exempt rates payment and settle Government rent on behalf of the owners and residents of the units in the residential blocks from October to December 2025 quarter onwards, and arrange refund of overpaid rates and Government rent where applicable. Embracing the “One Government” spirit, around 100 colleagues joined the Government’s Quick Response Unit to assist the residents of Wang Chi Court in taking their belongings down from their flats and arranging transportation to their temporary residence, and acted as departmental squads deployed to support the “One Social Worker per Household” service.

Our colleagues have also staunchly supported community and volunteer services, and actively participated in large-scale Government operations, such as undertaking publicity and supporting election work for the 2025 Legislative Council General Election, volunteering at the 15th National Games, and taking part in various community volunteer activities. Two colleagues were recognised for their contributions to community services and received the Bronze Prize of the Excellent Volunteer Award under the 2025 Civil Service Volunteer Commendation Scheme.

In addition, the Department has been investing heavily in our human capital and fostering a continuous learning culture to meet the challenges ahead and pursue service improvements. During the year, we also seized every opportunity to keep abreast of the contemporary developments in many important fronts including national policies and developments, innovative technologies, professional valuation practices, etc.

在僱員再培訓局推行的「ERB 人才企業嘉許計劃」中，本署過去 10 年連續獲嘉許為「人才企業」，並欣喜於 2025 年獲升格為「Super MD」。本署亦在以「保障數據安全 邁向數碼新時代」為主題的「2025 年私隱之友嘉許獎」中，勇奪金獎。這些榮譽反映了部門在培訓人才和保障資料私隱及保安方面堅定不移的承諾。

機遇與展望

承接著香港差餉制度 180 年的歷史，我和同事們將繼續堅守這個公平簡單有效的制度，精益求精，與市民一同成長。

展望將來，以推進香港第一個五年規劃，本署會持續善用創新科技，並檢視業務流程，以具成本效益的方式和積極的態度，提供以民為本的優質服務。我們亦會繼續竭盡所能實施和執行分間單位租務管制，並與房屋局和其他部門緊密協作，加強對分間單位租客的保障。

最後，我衷心感謝同事在過去一年羣策羣力、悉力以赴、不屈不撓，使各主要措施得以成功落實。我們會團結一心，迎難而上，並盡忠職守、廉潔守正、秉持專業精神，及以結果為目標的思維服務市民。

差餉物業估價署署長
蕭家賢太平紳士
2026 年 9 月

The Department was accredited as a “Manpower Developer (MD)” for ten consecutive years under the Employees Retraining Board’s “ERB Manpower Developer Award Scheme”, and we are delighted to be elevated to “Super MD” in 2025. We also received the Gold Award at the Privacy-Friendly Awards 2025, themed “Safeguarding Data Security: Marching towards a New Digital Era”. These accolades reflect our unwavering commitment to developing our people and protecting data privacy and security.

Opportunities and Prospects

Riding on the 180-year history of the Hong Kong rating system, my colleagues and I will continue to uphold this equitable, simple and effective system, and strive for the better and grow alongside with the public.

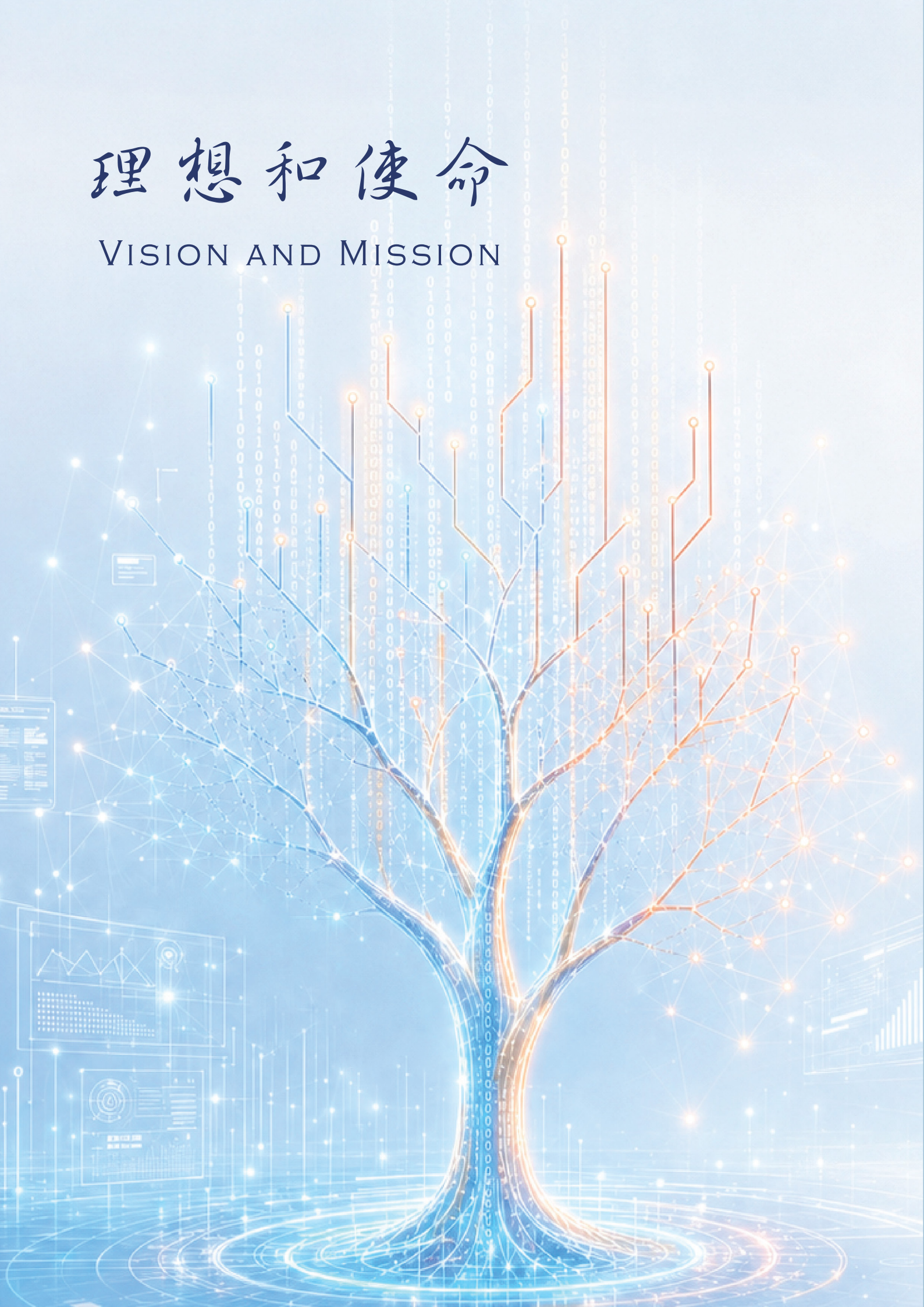
Looking ahead, to advance Hong Kong’s First Five-Year Plan, the Department will continuously embrace innovative technologies and review our business processes to deliver people-oriented and quality services in a cost-effective and responsive manner. We will also continue to do our best to administer and enforce the tenancy control regime for SDUs, and work closely with Housing Bureau and other departments to strengthen the protection of SDU tenants.

Last but not least, I wish to express my heartfelt gratitude to colleagues for the close teamwork, unfailing support and resilience in bringing key initiatives to successful fruition during the year. We will stand united to rise up to the challenges ahead and to serve the public with dedication, integrity, professionalism and a result-oriented mindset.

Kevin KY SIU, JP
Commissioner of Rating and Valuation
September 2026

理想和使命

VISION AND MISSION



理想 Vision

在全球提供物業估價和資訊服務的公營機構中，成為典範。

To be a world-wide model as a public agency in property valuation and information services.

使命

提供公平合理的估價，迅速地徵收差餉及地租。
提供優質的物業資訊和相關服務，配合社會的需要。
推廣資訊和技術交流，提高物業市場透明度和效率。
擴展積極進取的部門文化和團隊精神。

To provide equitable valuations for the efficient and timely collection of rates and Government rent.

To deliver quality property information and related services tailored to the needs of the community.

To contribute to a transparent and efficient property market through information and technology sharing.

To develop a dynamic corporate culture and workforce in partnership with staff.

Mission

信念

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。

全力承擔

我們就服務水平和表現，竭誠盡責。

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。

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。

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。

物有所值

我們善用資源，向顧客和伙伴提供最佳服務。

Customer Satisfaction

We proactively identify customers' needs, and take every opportunity to enhance customer satisfaction.

Accountability

We accept our accountability to the Government and community for our service standards and performance.

Professionalism

We apply appropriate professional knowledge, skills and experience, and uphold the highest standard of integrity in our work.

Innovation

We anticipate new challenges and opportunities, and respond to these in a timely and creative way.

Respect

We value our colleagues, partners and customers, and look to work with them in a spirit of mutual respect and trust.

Value for Money

We strive to provide the best service to our customers and partners in the most cost-effective manner.

Values

職能

FUNCTIONS



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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，並採取適當執法行動。

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指定百分率徵收。

應課差餉租值是根據物業在指定日期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，載列全港已評估差餉的物業單位。

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2026年4月1日，估價冊所載的差餉估價物業單位有2 770 573個，應課差餉租值總值約為7 600億元，詳情請參閱表1至表8。

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 and taking enforcement action as appropriate.

Rating Assessment

Rates are a tax on the occupation of landed properties and are levied at specified percentage(s) of rateable value.

Rateable value is an estimate of the annual rental value of a property as at a designated date.

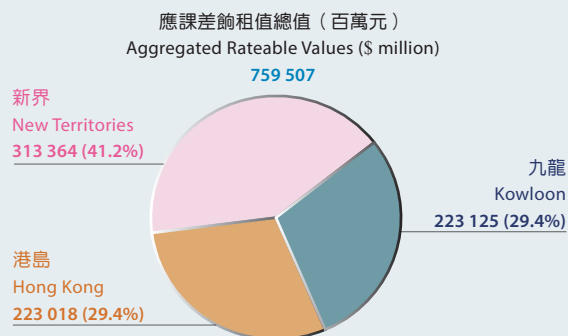
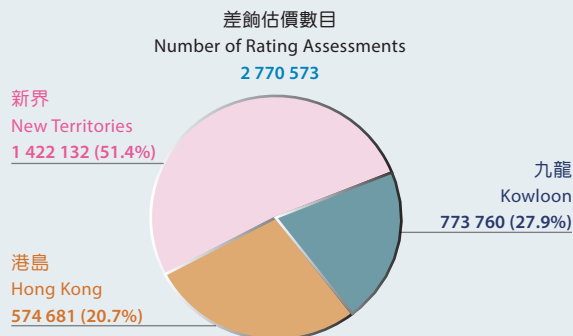
The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

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 2026 contained 2 770 573 rating assessments with a total rateable value of about \$760 billion. Further details are shown in Tables 1 - 8.

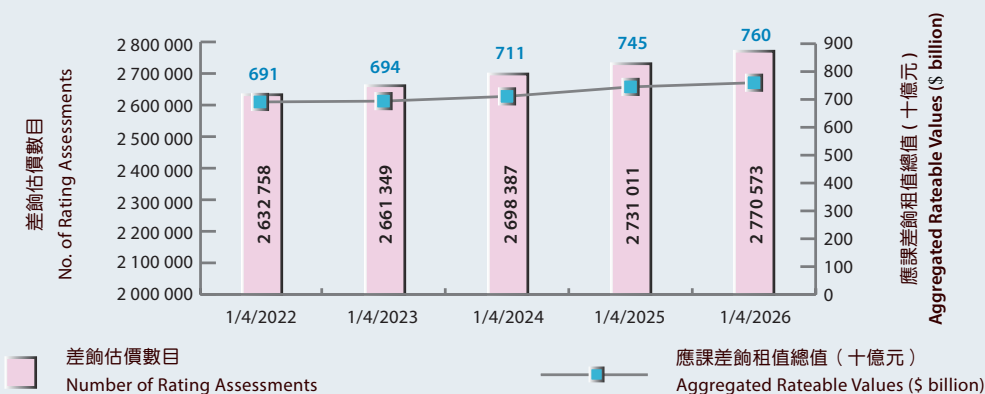
截至2026年4月1日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2026



下圖顯示過去五年差餉估價數目及應課差餉租值總值：

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須繳納地租的政府租契批出。

本署負責評定兩類根據下列法例徵收，並按物業的應課差餉租值計算的地租：

- (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).

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適用租契的物業及其應課差餉租值。截至 2026 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 188 551 個，應課差餉租值總值約為 4 870 億元，詳情請參閱表 9。

按第 515 章徵收的地租，是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，包括根據下列類別的政府租契持有的物業：

- (a) 藉《新界土地契約（續期）條例》（第 150 章）續期的政府租契；
- (b) 藉《政府租契續期條例》（第 648 章）續期的政府租契；或
- (c) 租契中有訂明責任繳交每年租金，而租金相等於租出土地的不時的應課差餉租值 3% 的政府租契。

一般來說，這些包括：

- (a) 新界和新九龍界限街以北的政府租契；
- (b) 在 1985 年 5 月 27 日或以後批出或交回後重批的政府租契；以及
- (c) 在 1985 年 5 月 27 日起獲准延續的沒有續期權利的政府租契。

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。

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

The Commissioner is responsible for assessing and collecting the Government rent and for the compilation of the Government Rent Roll containing the rateable values of all properties of an applicable lease under this Ordinance. The Government Rent Roll contained 2 188 551 assessments as at 1 April 2026 with an aggregated rateable value of about \$487 billion. Further details are shown in Table 9.

Under Cap. 515, the Government rent is charged at 3% of the rateable value of a property and is adjusted in step with changes in the rateable value. Properties so liable to the Government rent are those held under the following types of Government lease:

- (a) a Government lease extended by the New Territories Leases (Extension) Ordinance (Cap. 150);
- (b) a Government lease extended by the Extension of Government Leases Ordinance (Cap. 648); or
- (c) a Government lease under which there is an express obligation to pay an annual rent of an amount equal to 3% of the rateable value from time to time of the land leased.

In general, this includes:

- (a) a Government lease in the New Territories and in New Kowloon north of Boundary Street;
- (b) a Government lease which has been granted, or surrendered and regranted, since 27 May 1985; and
- (c) a non-renewable Government lease which has been extended 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.

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，而另一部分是根據其他類別的租契持有，則本署會另行釐定相關的應課差餉租值。

根據《政府租契條例》（第 40 章）評估的地租

可續期政府租契續期後的地租評估和徵收方法，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的應課差餉租值的 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，地租會修訂為新建建築物的應課差餉租值的 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。

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。

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.

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 Government 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.

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 has 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.

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值，本署會提供物業的合理市值估價。

本署亦為沒有訂明價值的轉讓物業提供估值。

遺產稅

雖然遺產稅由 2006 年 2 月起取消，但本署仍會繼續收到此日期之前的個案，並須就所涉物業向遺產稅署署長提供估值方面的意見，以釐定遺產稅。

為其他政府部門提供估價服務

本署亦經常因應其他政府部門的工作需要而提供估價服務。

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.

Estate Duty

Following the abolition of Estate Duty in February 2006, the Department is 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.

Valuations for Other Government Departments

The Department provides regular valuation services to other Government departments 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。本署定期編制多項統計數據，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，展開專題分析。

本署每年出版《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。

上述兩份刊物可於本署網站免費瀏覽。

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 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".

Both publications are available for free access on the Department's website.



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獲授權向建築物的擁有人發出命令，規定在有關建築物標示獲編配的門牌號數。

本署已透過媒體定期推行有關建築物擁有人有責任標示正確門牌號數的宣傳活動。現時，本署亦會舉辦地區性門牌號數標示運動，提醒有關人士正確標示門牌號數，讓郵差和緊急救援人員等公務人員更有效率為市民服務。

Building Numbering

Under the Buildings Ordinance (Cap. 123), the Commissioner of Rating and Valuation is empowered to serve an order requiring the owner of a building to mark the building with the allocated building number.

The Department has set regular promotion through the mass media concerning owners' duty to display correct building numbers. At present, the Department also conducts district-based Building Numbering Campaign to remind the relevant parties to display building numbers properly. The correct display of building numbers enables public services, like postal and emergency services, to be provided more efficiently.



樓宇名稱

本署出版的《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。這刊物可於本署網站免費瀏覽。

Names of Buildings

The Department publishes the "Names of Buildings" which contains a comprehensive list of names of buildings in the territory, building addresses in both Chinese and English, and the year of completion. This publication is available for free access on the Department's website.

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和義務均有所規定。自2022年1月22日起，該條例亦規管分間單位作住宅用途的租賃，包括向規管租賃租客提供為期四年的租住權保障、就為期兩年的次期租賃續期租金設限，以及對規管租賃實施法定要求等。

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和調解服務。本署亦定期派員到各區民政事務處會見市民和每天到土地審裁處當值，提供諮詢服務。

市民亦可瀏覽本署網站或透過本署24小時自動電話資訊服務，獲得更多租務資訊。

執法 and 檢控

本署就涉嫌觸犯第7章的個案作出調查，並會按該條例考慮採取法律行動。

新租出或重訂協議通知書及租賃通知書

本署為業主批署分別就住宅租賃和規管租賃而提交的新租出或重訂協議通知書（表格CR109）和租賃通知書（表格AR2）。經批署的通知書是採取法律行動追收欠租時所需的文件。規管租賃的業主如沒有合理解釋而未有按規定向本署提交租賃通知書，即屬觸犯該條例的有關罪行。

此外，本署每月發布從表格AR2中所得並經分析的分間單位租金資料，供市民參考。

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. Since 22 January 2022, the Ordinance also regulates domestic tenancies of SDUs by providing tenants of regulated tenancies with a security of tenure of 4 years; restricting the renewal rent for the 2-year second term tenancy; and imposing statutory requirements for regulated tenancies, etc.

Advisory and Mediator Services

Comprehensive and free advisory and mediatory services are available to the public on landlord and tenant matters. Advisory 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.

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

Enforcement and Prosecution

The Department investigates cases suspected of committing offences under Cap. 7 and considers taking legal action in accordance with this Ordinance.

Notice of New Letting or Renewal Agreement and Notice of Tenancy

The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) and Notices of Tenancy (Form AR2) submitted by landlords in respect of domestic tenancies and regulated tenancies respectively. These endorsed notices are required in legal proceedings for recovery of rent. A landlord of a regulated tenancy who, without reasonable excuse, fails to submit a Notice of Tenancy to the Department as required commits the relevant offence under this Ordinance.

The Department also publishes the analysed SDU rental information reported in the Form AR2 on a monthly basis for reference by the public.

服務表現和成就

PERFORMANCE AND ACHIEVEMENTS



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評估差餉和地租

修訂和更新估價冊及地租登記冊

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

表 10 顯示 2025-26 年度臨時估價和刪除估價的數目。下列圖表顯示估價冊及地租登記冊內按區域劃分的臨時估價和刪除估價數目，以及有關的應課差餉租值：

Rating and Government Rent

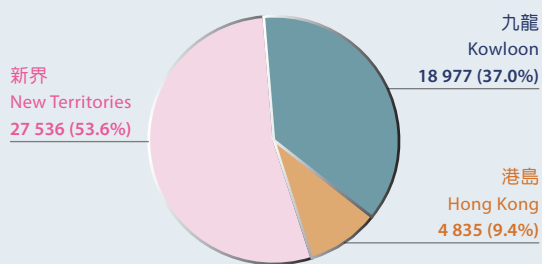
Maintenance of the Valuation List and Government Rent Roll

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

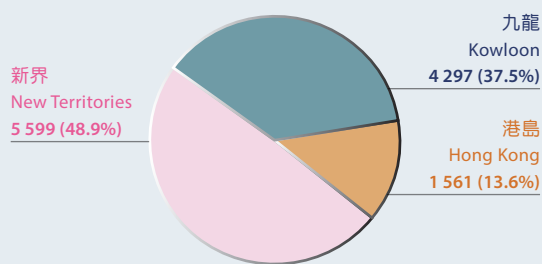
The number of interim valuations and deletions carried out in 2025-26 are shown in Table 10. The following charts show the distribution by area of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:

2025-26 年度臨時估價和刪除估價
Interim Valuations and Deletions in 2025-26

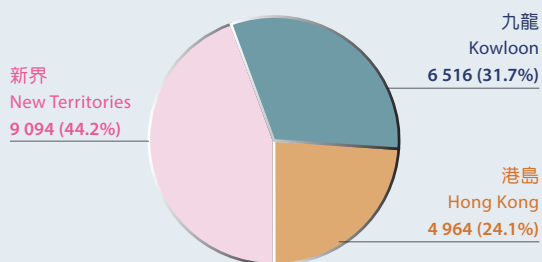
臨時估價數目
Number of Interim Valuations
51 348



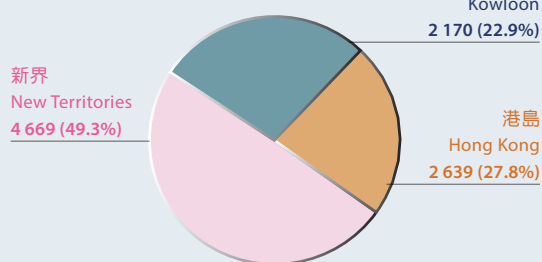
刪除估價數目
Number of Deletions
11 457



臨時估價的應課差餉租值 (百萬元)
Rateable Value (\$ million) of Interim Valuations
20 574



刪除估價的應課差餉租值 (百萬元)
Rateable Value (\$ million) of Deletions
9 478



每年重估應課差餉租值

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

在全面重估2026-27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2 770 573個物業的應課差餉租值，以及載於地租登記冊內2 188 551個物業的應課差餉租值。

新應課差餉租值乃根據2025年10月1日這指定依據日期的市場租金而釐定，生效日期是2026年4月1日。

重估完成後，差餉及地租的應課差餉租值分別平均上升1.1%和1.4%。

在新的估價冊內，其中69.3%物業的應課差餉租值平均上升5.1%，另有24.5%物業的應課差餉租值維持不變，餘下6.2%物業的應課差餉租值則平均下跌7.6%。

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。

建議、反對和上訴

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

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

Annual General Revaluations

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

Altogether 2 770 573 assessments in the Valuation List and 2 188 551 assessments in the Government Rent Roll were reviewed in the revaluation for 2026-27.

The new rateable values which took effect on 1 April 2026 were based on market rents as at the designated reference date of 1 October 2025.

The exercise had resulted in an average increase in rateable values of 1.1% for rates and 1.4% for Government rent.

For 69.3% of the properties in the new Valuation List, the rateable values were increased by 5.1% on average. Another 24.5% had no change in rateable values. The remaining 6.2% of the properties had their rateable values decreased by 7.6% on average.

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

Proposals, Objections and Appeals

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

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

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

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

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

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

表 12 詳列本署過去兩年處理的建議書、反對書和上訴個案數目。

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

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

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

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

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

差餉徵收率

差餉是根據應課差餉租值乘以指定百分率而徵收的。以 2025-26 財政年度而言，所有非住宅物業的差餉徵收率為 5%。至於住宅物業，應繳差餉採用下列的累進差餉徵收率計算：

Rates Percentage Charge(s)

Rates are payable at specified percentage(s) of rateable value. For the financial year 2025-26, the rates percentage charge for all non-domestic tenements was 5%. For domestic tenements, rates were calculated according to the following progressive rates charge scale:

住宅物業的應課差餉租值 Rateable Value of Domestic Tenements	差餉徵收率 Rates Percentage Charge
首 550 000 元 First \$550 000	5%
另 250 000 元 Next \$250 000	8%
餘額 Remainder	12%

現時所有差餉收入均撥歸政府一般收入帳目。

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 2026 年 3 月 31 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 31 March 2026 are summarised in the table below:

按供水情況扣減差餉的物業 Properties with Water Concessions				
	應繳差餉獲扣減 7.5% Rates payable reduced by 7.5%		應繳差餉獲扣減 15% Rates payable reduced by 15%	
	數目 No.	應課差餉租值（千元） Rateable Value (\$'000)	數目 No.	應課差餉租值（千元） Rateable Value (\$'000)
港島 Hong Kong	-	-	8	31 346
九龍 Kowloon	-	-	1	43
新界 New Territories	1	10	458	182 985
總數 Overall	1	10	467	214 374

根據《地租（評估及徵收）條例》（第 515 章）徵收地租

截至 2026 年 4 月 1 日，地租登記冊記載的估價物業單位有 2 188 551 個。

2025-26 年度，本署為徵收地租而作出的臨時估價有 41 470 個，刪除估價則有 6 292 個，詳情見表 10。

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

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

根據《政府租契條例》（第 40 章）為可續期政府租契徵收地租

本署負責評估按《政府租契條例》徵收的地租，並通知地政總署有關估價以供其發單及徵收之用。截至 2026 年 3 月 31 日，有 240 091 個帳目須根據此條例繳納地租。由於愈來愈多這類租契續期，加上此類土地在續期後重新發展逐漸增多，因此會有更多物業須根據第 40 章繳納地租。

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

The number of assessments in the Government Rent Roll as at 1 April 2026 was 2 188 551.

The number of interim valuations and deletions carried out in 2025-26 for Government rent purposes were 41 470 and 6 292 respectively. Details are in Table 10.

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

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

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

For Government rent under the Government Leases Ordinance, the Department is responsible for assessing the rent and notifying the Lands Department of the assessment for billing and collection. As at 31 March 2026, there were 240 091 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.

下表顯示過去五年本署處理的個案宗數，以及評估的應課差餉租值總值：

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

過去五年處理的地租（第 40 章）個案 Government Rent (Cap. 40) Cases Handled in the Past Five Years				
年度 Year	續期 Renewal		重新發展 Redevelopment	
	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） Total Rateable Value (\$ million)	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） Total Rateable Value (\$ million)
2021-22	-	-	1 033	465
2022-23	325	142	1 266	1 755
2023-24	965	486	1 110	302
2024-25	1 423	433	408	240
2025-26	4 779	1 216	338	73

帳目和發單

Accounting and Billing

差餉收入

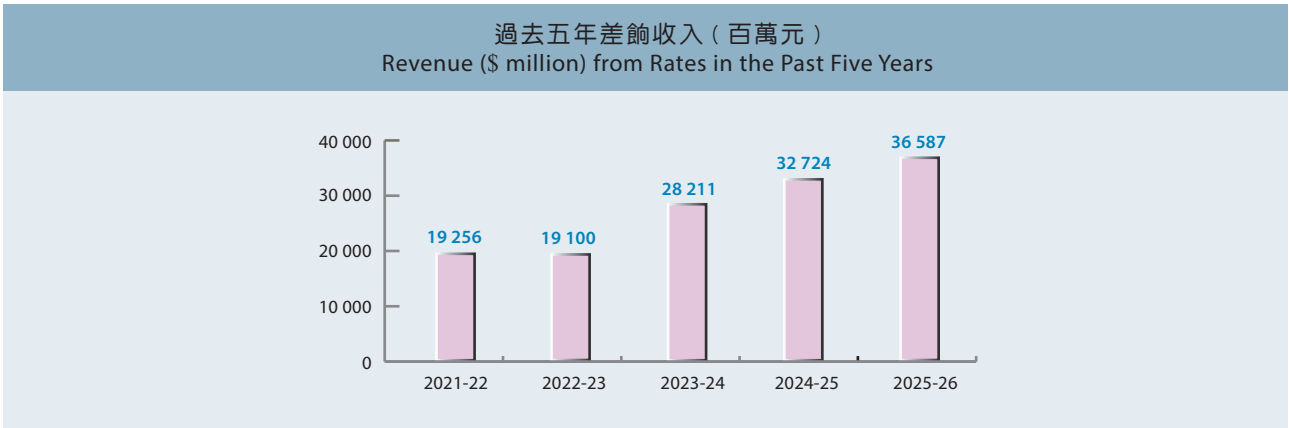
Revenue from Rates

2025-26 年度的差餉收入約為 365.87 億元，反映了年內因差餉寬減措施而少收約 17.38 億元的款額。

The revenue from rates in 2025-26 was about \$36 587 million, reflecting the revenue foregone of about \$1 738 million attributable to rates concession provided in the year.

下圖顯示過去五年的差餉總收入：

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



差餉退款

只有空置土地和因政府取得相關法院頒令而空置的物業，才可獲退還差餉。2025-26 年度退還的款額微不足道。

差餉欠款

2025-26 年度，本署向欠交差餉的業主追討欠款的個案約有 37 000 宗。

該財政年度終結時，約有 38 000 個帳目尚未清繳欠款，此數目並不包括現正辦理原居村民豁免差餉申請的物業。截至 2026 年 3 月 31 日，錄得的拖欠差餉額約為 2.76 億元，相等於全年差餉徵收額的 0.7%。此差餉欠款比率遠低於其他司法管轄地區所徵收類似物業稅項的欠款比率。下圖顯示過去五年的差餉欠款情況：

Refund of Rates

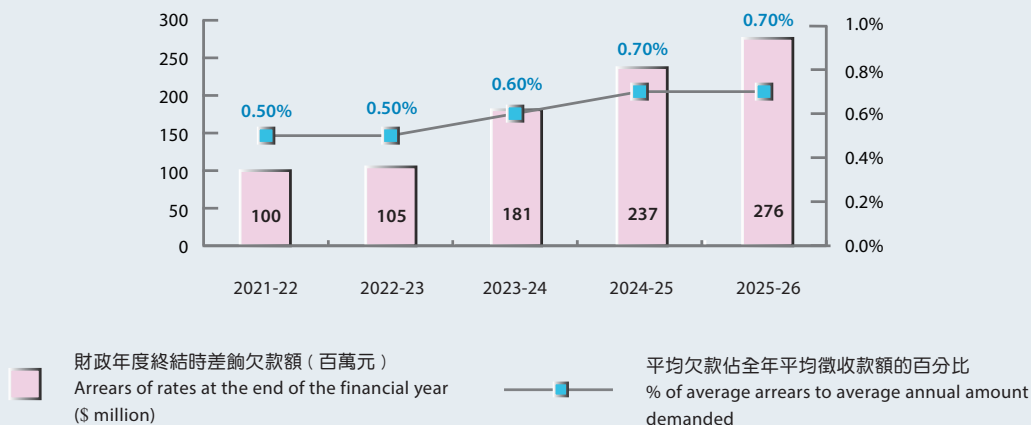
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2025-26.

Arrears of Rates

In 2025-26, the Department took recovery action in respect of arrears outstanding for about 37 000 cases.

Some 38 000 accounts had outstanding rates at the end of the financial year. The number of accounts with outstanding rates excluded the properties for which applications for rates exemption by indigenous villagers were being processed. By 31 March 2026, about \$276 million of rates arrears, or 0.7% of annual rates demanded were recorded. This arrears rate is far below those in other jurisdictions charging similar property rates. The chart below shows arrears of rates in the past five years:

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



地租收入及欠款

2025-26 年度按第 515 章評估的地租收入約為 138.82 億元。

截至 2026 年 3 月 31 日，拖欠地租的帳目約有 27 000 個，未收的款項約為 1.28 億元，平均欠款佔全年平均地租徵收額 0.9%，此欠款額並未包括現正辦理原居村民為其擁有物業申請租金優惠而暫緩繳納地租的欠款。

Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2025-26 was about \$13 882 million.

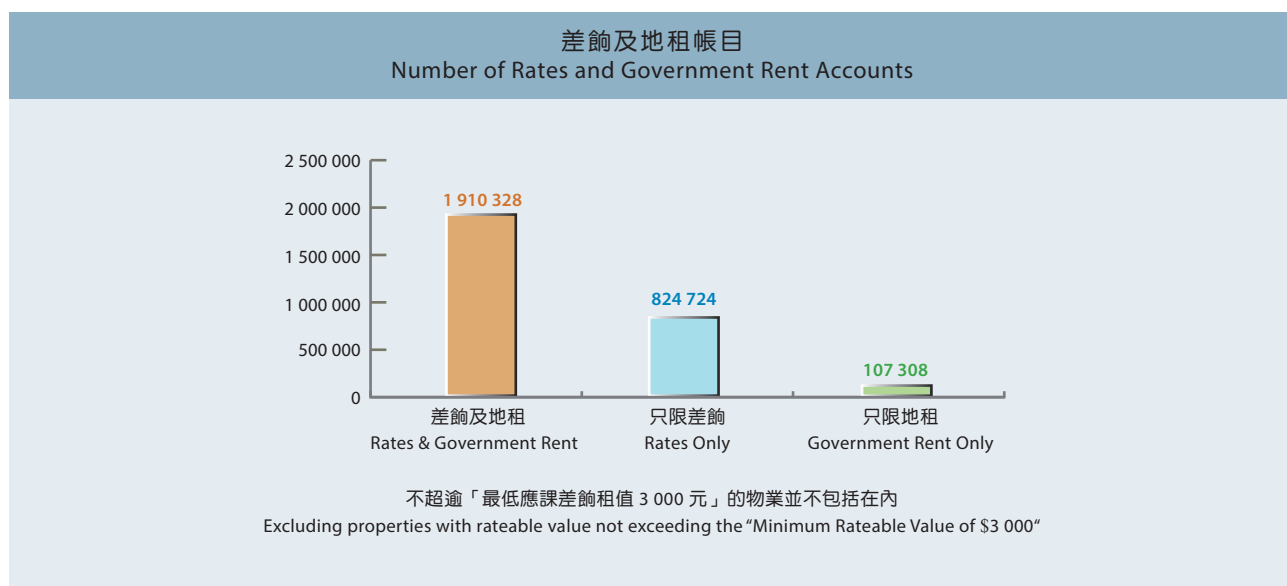
Some 27 000 accounts had rent arrears as at 31 March 2026, comprising about \$128 million. The percentage of average arrears to average annual Government rent demanded was 0.9%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

差餉和地租帳目

截至 2026 年 4 月 1 日，本署處理約 284 萬個差餉和地租帳目。下圖顯示各類帳目的數量：

Rates and Government Rent Accounts

About 2.84 million rates and Government rent accounts were maintained by the Department as at 1 April 2026. These accounts are set out in the chart below:



宣傳準時繳款

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

Announcement on Prompt Payment

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

估價及物業資訊服務

印花稅

2025-26 年度，本署共接獲 107 664 宗需作審查和估價的個案，並提供 9 662 項估價，涉及的物業均屬申報價值偏低，以及在轉讓時未有註明轉讓價值。

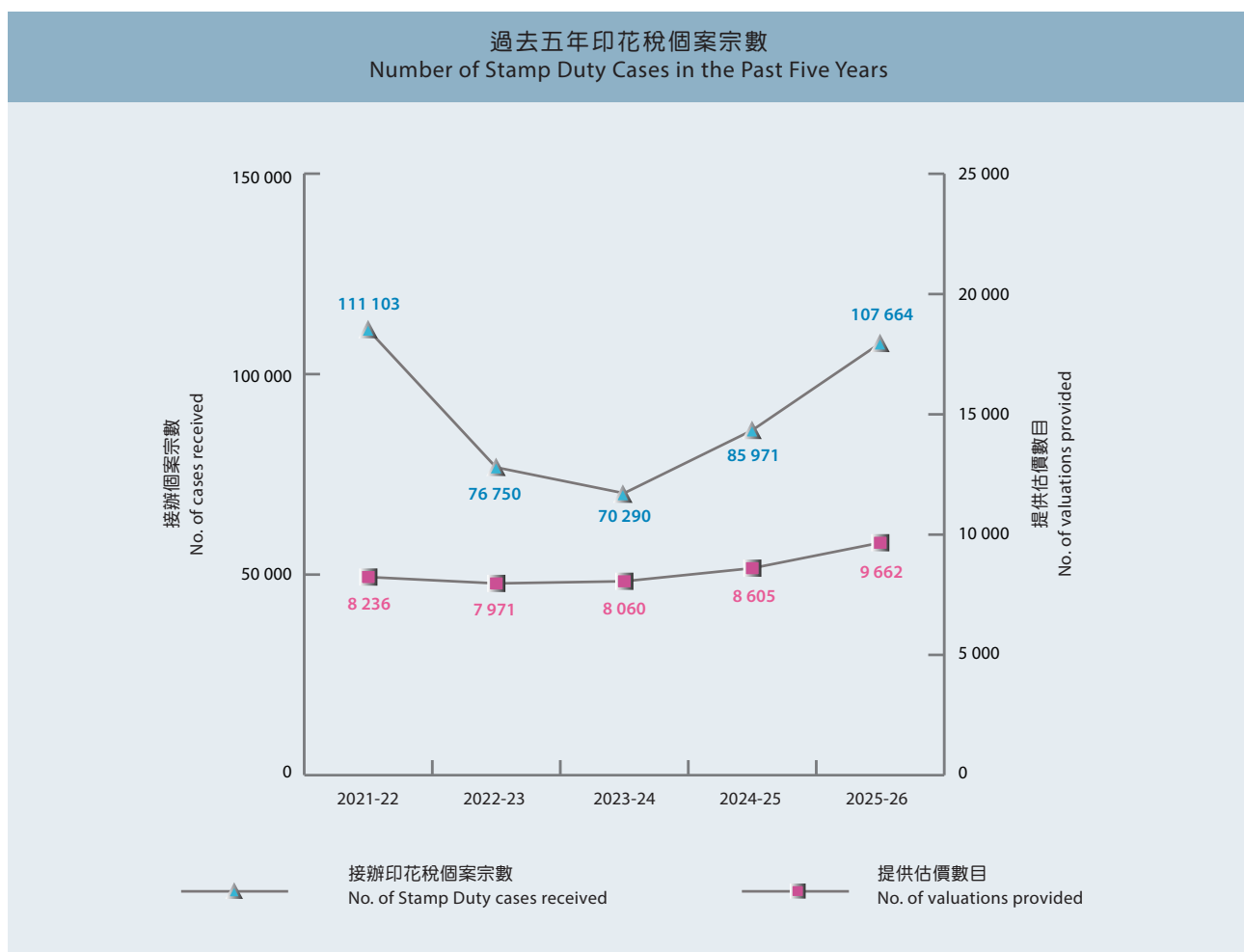
下圖顯示過去五年這方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2025-26, the number of cases received for examination and valuation was 107 664. The Department provided 9 662 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:

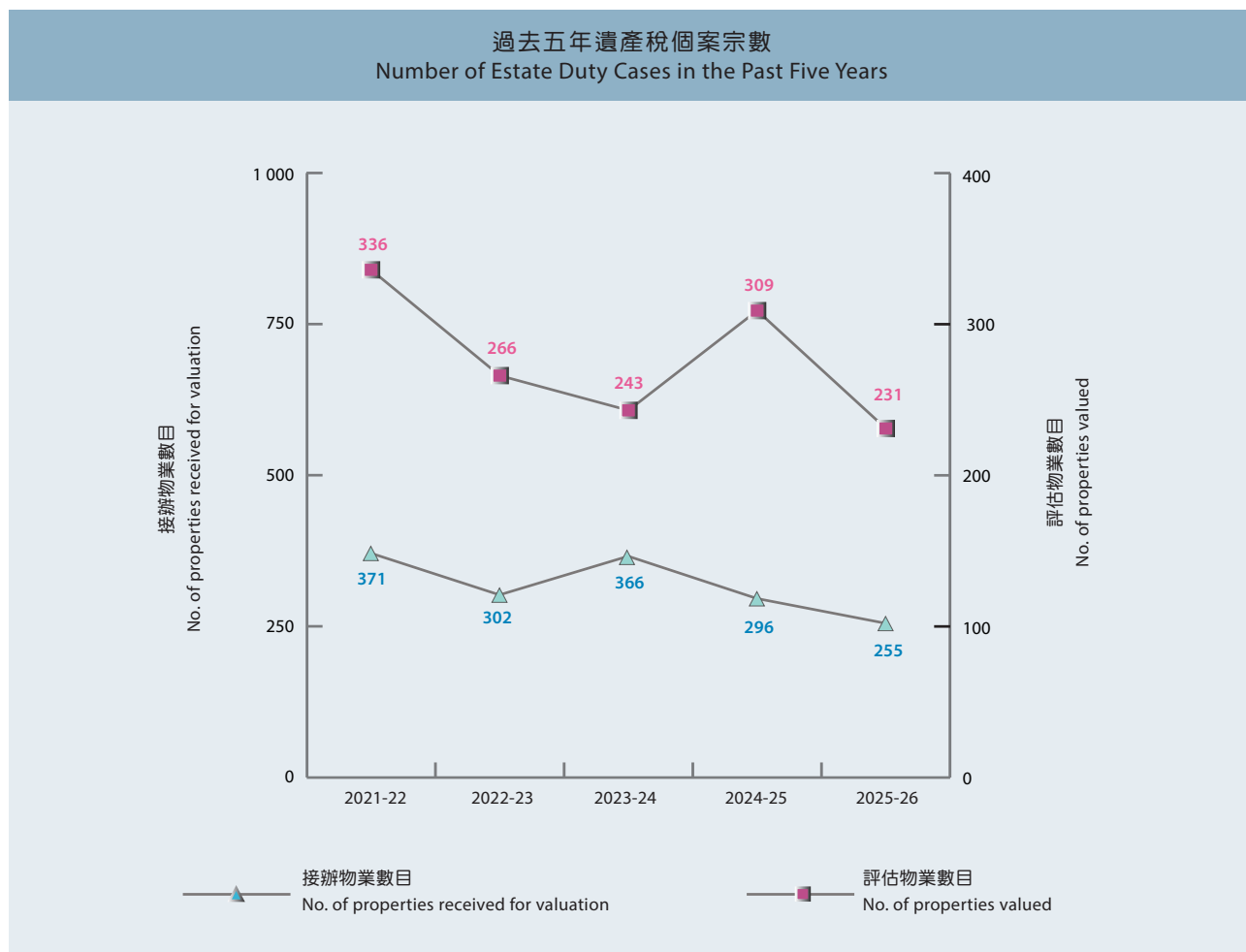


遺產稅

年內共有 86 宗個案交由本署評定物業價值，涉及 255 個物業。下圖顯示過去五年的遺產稅工作量：

Estate Duty

During the year, 86 cases involving 255 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



雖然遺產稅已於 2006 年 2 月取消，但本署仍接到此日期之前的個案。

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

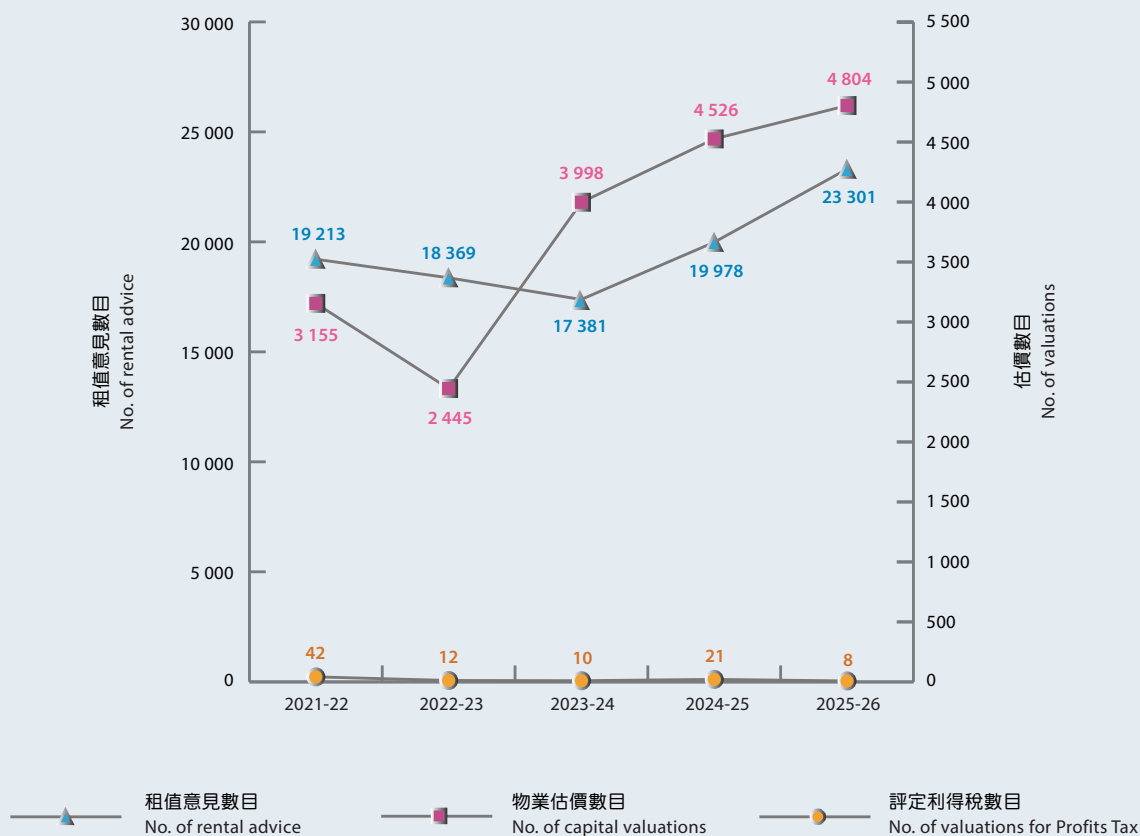
為其他政府部門提供估價服務

過去一年間，為其他政府部門提供的估價服務，包括 23 301 宗租值意見、4 804 個物業售價評估，以及處理 8 宗利得稅個案。下圖概述本署過去五年提供的這類估價服務：

Valuations for Other Government Departments

Other valuations, including 23 301 rental advice, 4 804 capital valuations and 8 profits tax cases, were provided to other Government departments in the past year. These valuation services given in the past five years are summarised in the graph below:

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



物業資訊服務

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

《香港物業報告》2026年版回顧2025年物業市場的情況，並預測2026及2027年的樓宇落成量。市民可登入本署網站免費下載。

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

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

Property Information Services

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

The 2026 edition of the “Hong Kong Property Review” gives a review of the property market in 2025 and provides forecasts of completions in 2026 and 2027. It is available for free download from the Department’s website.

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

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

編配門牌號數

2025-26 年度獲編配門牌號數的發展項目有 873 個，其中 805 個位於新界。

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

樓宇名稱

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

業主與租客服務

諮詢和調解服務

2025-26 年度，本署處理約 108 000 宗查詢，其中 37 000 宗由本署每天派駐土地審裁處當值的人員處理，另有 1 100 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。

新租出或重訂協議通知書及租賃通知書

2025-26 年度，本署共處理約 96 000 份新租出或重訂協議通知書（表格 CR109）和租賃通知書（表格 AR2）。

Building Numbering

During 2025-26, 873 developments were allotted with building numbers, of which 805 were in the New Territories.

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

Names of Buildings

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

Landlord and Tenant Services

Advisory and Mediatory Services

In 2025-26, around 108 000 enquiries were handled, with 37 000 and 1 100 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.

Notice of New Letting or Renewal Agreement and Notice of Tenancy

A total of about 96 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2025-26.

服務表現和目標

服務承諾

在 2025-26 年度服務承諾所載的全部 11 項工作，以及查核分間單位的業主有否觸犯針對規管租賃罪行的績效指標，均達標或超額完成。

Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2025-26 Performance Pledge, as well as the key performance indicator for checking landlords of SDUs on whether they have committed offences for regulated tenancies, the set service levels or targets were either achieved or exceeded.



24 小時自動電話資訊服務及 1823

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

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

24-hour Automated Telephone Enquiry Service and 1823

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

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

新增和優化服務

NEW AND IMPROVED SERVICES



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物業資訊網

物業資訊網設有功能全面的中英雙語搜尋服務，為市民提供下列網上查詢服務，可用作尋找逾 270 萬個物業地址記錄：

收費服務

（透過繳費靈、轉數快、主要信用卡、Apple Pay 或 Google Pay 付款）

- 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

- 查閱新公布的估價冊及地租登記冊（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
- 差餉或地租繳納人查詢其私人住宅物業（不包括村屋）的實用面積及樓齡。

Property Information Online

Equipped with a versatile bilingual search engine, the Property Information Online provides the following online enquiry services of over 2.7 million property address records for the public:

Chargeable Service

(payment through PPS, Fast Payment System (FPS), major credit cards, Apple Pay or Google Pay)

- 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 latest three 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 (available online after the declaration of the Valuation List and Government Rent Roll in mid-March and up to 31 May every year); and
- Enquiry on saleable area and age for individual rates or Government rent payers of their private domestic properties (excluding village houses).

推廣數碼平台和服務

本署接受以電子方式遞交按《差餉條例》、《地租（評估及徵收）條例》和《業主與租客（綜合）條例》規定須送達的指明表格和通知書，以及本署所有其他公用表格。這項遞交電子表格服務與「智方便」平台無縫銜接，用戶可透過個人身份認證，將已儲存的資料自動填寫於本署大部分電子表格。

為了讓商業用戶可方便快捷地管理多個物業單位的差餉及地租評估和帳目事宜，本署於2025年4月推出名為「差餉百寶箱」的一站式網上平台。已登記的商業用戶可隨時隨地享用為其度身訂造的服務，包括經安全可靠的中央物業平台，以更簡便的流程，就公司轄下多個物業提交租賃資料和「修改估價冊或地租登記冊建議書」；以及輕鬆索取本署發出的相關電子通知書等。此外，本署於2025年9月推出了人工智能聊天機械人，為商業用戶提供24小時互動和個人化的支援。本署日後會推出更多以客為本的電子服務。

Promotion of Digital Platforms and Services

We accept electronic submission of specified 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, as well as all other public forms of the Department. This e-Form submission service provides seamless interface with the "iAM Smart" portal and allows automatic pre-filling of information through the authenticated single digital identity for most of the forms.

To facilitate business users with multiple tenements in managing their rating and Government rent assessments and accounts easily and conveniently, an online one-stop portal called Rates Kit was launched in April 2025. Registered business users can enjoy customised e-services at their fingertips, including streamlined processes of submitting rental information and Proposals for Alteration of the Valuation List or Government Rent Roll for multiple tenements of the company via a secure and reliable centralised property platform; and easy retrieval of relevant electronic notices from the Department, etc. Furthermore, an AI-enabled Chatbot was introduced in September 2025 to offer business payers interactive and personalised support around-the-clock. More customer-centric e-services will be added in the future.



經優化的發單服務與電子繳費選項

為配合實施住宅物業累進差餉制度，本署已採用新版「季度徵收差餉及 / 或地租通知書」，能更清楚地顯示帳目資料及適用個案的應繳累進差餉款額。市民亦可使用本署的網上計算機，估算應繳差餉及地租款額。此外，「電子差餉地租單」服務支援「智方便」，已登記用戶可使用各項無縫的發單和繳款服務，例如收取和即時清繳電子帳單。持有多個物業的繳納人也可利用「電子差餉地租單」服務，一次過清繳全部帳項，並輕易地管理其綜合帳目。

本署接受以轉數快、繳費靈、網上銀行繳費服務、主要信用卡和電子支票 / 電子本票的電子方式繳付差餉及地租。所有徵收通知書均印有轉數快二維碼，繳納人可使用任何支援轉數快的流動銀行應用程式或電子錢包快捷繳款。繳納人亦可利用從本署網頁帳目查詢服務所取得的「付款二維碼」，於郵政局和便利店繳交款項。

Enhanced Billing and Electronic Payment Options

To tie in with the implementation of the progressive rating system for domestic tenements, the Department has adopted a new version of the Quarterly Demand for Rates and/or Government Rent to display clearer billing information and show the amount of progressive rates charged for applicable cases. An online calculator is also available at the Department's website for the public to estimate their rates and Government rent payable. Besides, the eRVD Bill Service supports "iAM Smart" and allows registered subscribers to enjoy various seamless billing and payment services such as receiving electronic demands and settling them instantly. Payers with multiple properties can also settle their demands in one single transaction at the eRVD Bill Service, and easily manage their consolidated accounts.

We accept e-payment of rates and Government rent using FPS, PPS, internet banking payment service, major credit cards and e-Cheque/e-Cashier's Order. FPS payment code is available on all demands for prompt payment using any supporting mobile banking applications or e-wallets. Payers can also obtain a "payment QR code" from our online Account Enquiry services for making payment at post offices and convenience stores.



分間單位租務管制

本署於 2026 年年初展開新一輪宣傳教育工作，以提高公眾對租務管制主要罪行及刑罰的認知，並鼓勵市民網上提交租賃通知書（表格 AR2）。除了在港鐵站展示廣告外，本署發出 2025 年 10 月至 12 月季度和 2026 年 1 月至 3 月季度的徵收差餉及地租通知書時，亦於載有通知書的信封印上宣傳訊息。本署在竭盡全力，主動識別涉嫌違規個案，並採取堅決的執法行動的同時，亦鼓勵市民盡快舉報涉嫌違規個案。除透過電話熱線、電郵、傳真、郵寄或親身到訪的渠道之外，本署亦提供兩份簡單表格，分別供租客查詢租賃通知書（表格 AR3）和供租客作出投訴（表格 AR4）。

在分析表格 AR2 所申報的分間單位租金資料後，本署每月發布分間單位的租金中位數，供市民參考。本署已提供規管周期中次期租賃的要約（表格 AR1）及網上「次期租賃租金計算機」，方便相關分間單位業主和租客履行自身的法律責任，並計算法例所准許的次期租賃租金最高款額。我們亦陸續按照首期租賃屆滿日期，分批發信給相關分間單位業主和租客，旨在協助他們了解各自的法定責任和權利。請瀏覽 www.rvd.gov.hk/tc/tenancy_matters/second_term_tenancy.html 了解更多詳情，包括「一圖看清」、小冊子及教學短片等。

Tenancy Control of Subdivided Units

In early 2026, the Department launched a new round of publicity and education work to enhance public awareness about the key offences and penalties under the tenancy control regime and encourage online submission of the Notice of Tenancy (Form AR2). Apart from displaying advertisements in MTR stations, promotional messages were printed on envelopes for the October – December 2025 and January – March 2026 quarterly rates and Government rent demand notes. While the Department has been exerting the best efforts to proactively identify suspected offence cases and take resolute enforcement actions, to encourage the public to report suspected contraventions promptly, the Department provides two simple forms, one for Tenant's Enquiry about Notice of Tenancy (Form AR3) and the other for Tenant to Lodge a Complaint (Form AR4), to complement other channels through telephone hotline, by email, facsimile, post, or in person.

Upon analysis of the SDU rental information reported in Form AR2, we publish the median rents of SDUs on a monthly basis for reference by the public. To facilitate the relevant SDU landlords and tenants in discharging their legal obligations and calculating the maximum amount of rent for the second term tenancy as permitted by law, the Department has provided the Offer for Second Term Tenancy of a Regulated Cycle (Form AR1) and the online "Second Term Tenancy Rent Calculator". We have also been issuing letters to the relevant SDU landlords and tenants in batches, according to first term tenancy expiry dates to assist them in understanding their respective statutory obligations and rights. More details, including a concise guide, brochures and tutorial videos, etc. are available at www.rvd.gov.hk/en/tenancy_matters/second_term_tenancy.html.

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每年全面重估應課差餉租值

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

分間單位租務管制

本署會繼續堅決對涉嫌違反租務管制的個案採取執法行動。我們的執法及調查特遣隊一直以多管齊下的方式，主動識別涉嫌違規個案、加快調查，並與其他決策局／部門緊密合作，採取適當法律行動。為進一步提升執法力度和加強阻嚇力，本署已為 2026-27 年度訂立績效指標，查核不少於 1 000 個分間單位的業主有否觸犯針對規管租賃的罪行。我們將繼續宣傳租務管制制度，以加強公眾的認知。

善用創新科技 提升公共服務

為應對公眾及社區與日俱增的需求和推進香港的第一個五年規劃，本署會持續積極創新及善用如人工智能的新科技，優化資源運用及檢視業務流程，以提升服務效率及提供以民為本和更具成本效益的公共服務。我們將以務實、審慎及系統化方式，研究如何推行部門資訊科技計劃中所建議的創新科技項目。

Annual General Revaluation

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

Tenancy Control of Subdivided Units

The Department will continue to take resolute enforcement against suspected breaches of the tenancy control regime. Our enforcement and investigation task force has been adopting a multi-pronged approach to proactively identify suspected offences, expedite the investigation and pursue appropriate legal actions in close collaboration with other bureaux/departments. To further step up enforcement and strengthen the deterrent effect, the Department has set a key performance indicator for 2026-27 on checking landlords of no less than 1 000 SDU households on whether they have committed offences for regulated tenancies. We will also continue to promote the tenancy control regime to raise public awareness.

Enhancing Public Services through Innovative Technologies

To meet the evolving needs of the public and community and advance Hong Kong's First Five-Year Plan, the Department will continuously embrace innovation and leverage new technologies such as AI, optimise our resources and review our business processes to enhance service efficiency and deliver people-oriented and more cost-effective public services. We will consider how to proceed with the innovative and technology solutions as proposed in the latest Departmental Information Technology Plan in a pragmatic, prudent and systematic manner.

評估地租

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

《政府租契續期條例》（第 648 章）已於 2024 年 7 月 5 日生效。本署負責就按該條例續期的適用租契評估和徵收地租，並會預早通知相關繳納人有責任於租契續期後繳納地租。

外判機遇

本署一直積極發掘外判機遇，以期提高運作效率，並尋求服務改進和創新。年內，本署把空置物業調查、評估本港物業、巡查建築物門牌號數的標示情況，以及視察供公眾作宗教崇拜用途的物業等工作外判。有效管理外判的各項主要問題，包括採購、品質保證和風險管理，以取得預期成效，仍屬我們今後需要面對的挑戰。

Government Rent Assessment

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

The Department is engaged in assessing and collecting the Government rent for applicable leases extended under the Extension of Government Leases Ordinance (Cap. 648) which came into operation on 5 July 2024. We will notify the relevant payers in advance in respect of their Government rent liability after lease extension.

Outsourcing Opportunities

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

環保報告

ENVIRONMENTAL REPORT



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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，以及執行《業主與租客（綜合）條例》，並提供相關的諮詢與調解服務。截至 2026 年 3 月 31 日，本署的編制上限為 969 個職位，2025-26 年度運作開支的修訂預算為 7.54 億元。本署總部設於長沙灣政府合署，其大廈管理的工作集中由政府產業署負責。此外，本署於 2025-26 年度亦在入境事務大樓^{註 1}設有外設辦事處。

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 administer the Landlord and Tenant (Consolidation) Ordinance and provide relevant advisory and mediatory services to the public. As at 31 March 2026, the Department had an establishment ceiling of 969 posts and the revised estimate of Operational Expenses for 2025-26 was around \$754 million. Our head office is located at the Cheung Sha Wan Government Offices (CSWGO), and the building management is centrally undertaken by the Government Property Agency. We also operated an outstation office in the Immigration Tower^{Note 1} in 2025-26.

環保政策和目標

差餉物業估價署致力確保在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。

本署在運作各方面均體現環保文化，日常運作中亦以推行各項環保措施為要務，致力推動實現 2026 年碳中和目標。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。

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 (RVD) 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, with a view to contributing in achieving carbon neutrality before 2026. To this end, our Departmental Secretary is appointed as Green Manager to oversee and review the Department's green measures.

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；
- 鼓勵員工通過公務員建議書計劃和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，例如參觀「破」館（前灣仔環境資源中心），提高同事對碳中和的認識，了解如何透過節能、減少浪費和綠色交通等日常習慣來過低碳生活；以及於大潭家樂徑舉辦遠足活動，讓同事在欣賞香港的自然風光的同時，了解大潭水塘豐富的生態資源，以宣揚保護大自然的訊息。

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;
- encouraged staff to put forward green suggestions such as through Staff Suggestions Scheme and in Departmental Consultative Committee meetings;
- set up an online 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. visit to kNOW Carbon House (former Wan Chai Environmental Resource Centre) for staff to raise their awareness of carbon neutrality, and to understand how to live a low-carbon lifestyle by adopting daily practices in energy saving, waste reduction and green transport; and hiking tour along Tai Tam Family Walk for staff to appreciate the nature of trails in Hong Kong and understand the ecological abundance of Tai Tam Reservoir with a view to promoting the message of environmental protection.



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，才啟動空調及照明；
- 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，把一般不會用作閱讀文件的地方調暗；
- 把電腦設備室的溫度調高攝氏 1 至 2 度；
- 提醒員工穿着輕便合適的衣服。當室外的氣溫高於攝氏 25.5 度時，將辦公室的溫度保持在攝氏 25.5 度；
- 鼓勵員工徒步上落一、兩層樓，以取代使用升降機；
- 於洗手間使用自動感應水龍頭以節省用水；以及
- 使用水龍頭水流控制器，節省用水，並減少消耗供水時所需能量。

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 lightings and 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;
- adjust upwards the air-conditioning temperature of the computer equipment rooms by 1°C to 2°C;
- dress light, casual and smart, and maintain the indoor office temperature at 25.5°C when the outdoor air temperature is above 25.5°C;
- encourage using the stairs rather than taking the lift for going up or down one or two storeys;
- use auto-sensitised water taps in toilets to save water; and
- use flow controller at water taps to reduce the use of water and in turn reduce the energy required for supplying water to the users.

汽車

- 使用電動車及相關充電設備；
- 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。

Vehicles

- adopt electric vehicles (EV) and relevant equipment to support the use of the EV;
- 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.



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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；

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;

- 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。正本可供存檔之用；
- 在適當情況下不使用傳真封面頁；
- 使用電腦接收傳真文件，以便篩選垃圾郵件；
- 盡量縮短文件的分發名單；
- 減少指引和守則印文本的數目，廣泛使用內聯網和其他電子方式分發指引和守則；
- 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；
- 於佳節傳送電子賀卡；以及
- 於實地視察時利用「地理空間資訊平台」獲取資訊（例如地圖）。
- 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 and the original documents can be used as a file copy;
- stop the use of fax cover page where appropriate;
- use computer to receive fax so as to screen out junk mail;
- keep documents distribution list to minimal level;
- reduce the number of hardcopy manuals and regulations, and maximise the use of the intranet system and other electronic means in distributing manuals and regulations;
- 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;
- send out electronic seasonal greeting cards during festive seasons; and
- adopt Geospatial Information System platform for retrieving records (e.g. maps) for site inspections.

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；
- 避免使用難以回收的紙張（例如紙杯及塗有塑料的紙）；
- 保持可回收的廢紙乾爽清潔，並盡量清除紙上的膠紙、釘書釘和回形針；

Management of Wastes

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

- collect waste paper/newspaper for recycling;
- avoid using paper which has no/limited recycling outlet (e.g. paper cups, paper coated with plastic);
- keep paper recyclables dry and clean and remove adhesive tapes, staples and paper clips from paper to be recycled as far as possible;

- 在日常運作以及在籌辦會議和活動時，避免使用即棄物品；
- 提倡同事出席會議和參加活動時自備杯子和餐具；
- 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。

- avoid using disposable items in daily operations as well as in organising meetings and events;
- promote Bring Your Own Cups & Tableware when attending meetings and official events;
- return used laser printer toner and inkjet cartridges for recycling; and
- participate in the recycling programme coordinated by the Building Management Office by placing recycling bins in the Department premises.

採購環保產品

本署致力推行環保採購。在 2025 年，本署按照環保採購清單，採購了總值約 626 萬元的產品，主要類別包括電腦設備和產品，文具及辦公用品。購買產品時盡可能考慮環保因素：

- 購置具有自動節能功能和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；
- 於採購時盡量採用環境保護署制定的環保規格；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 2025, the Department spent about \$6.26 million in purchasing products from the green procurement list, with major categories including computer and network equipment/products as well as stationery and office supplies. 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/inkjet cartridges and environmental-friendly/rechargeable batteries;
- adopt green specifications promulgated by the Environmental Protection Department for procurement exercises where such specifications are applicable; and
- procure photocopiers and printers with double-sided copying/printing function.

環保方面的成果

減少耗紙量

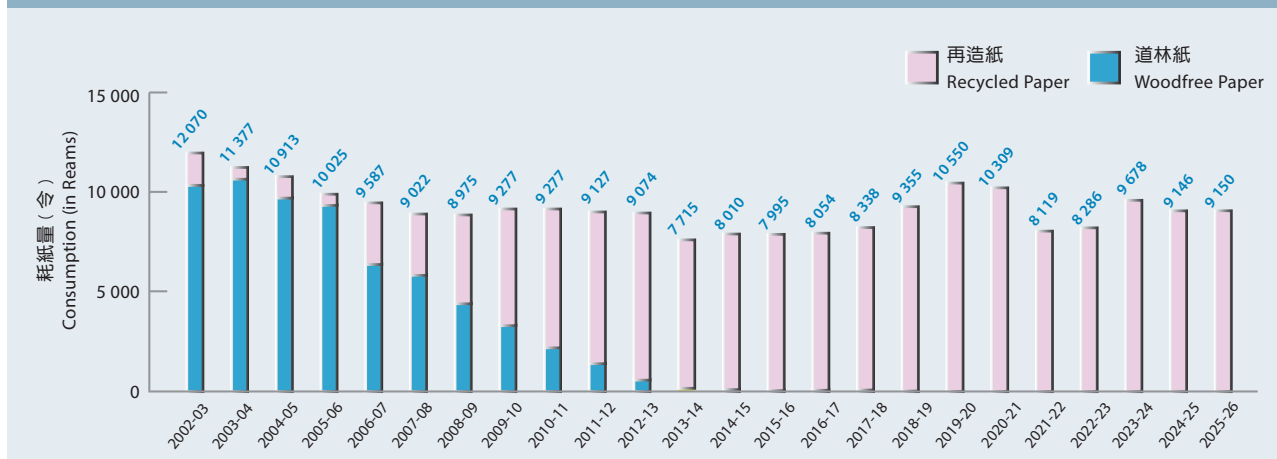
2025-26 年度本署的 A3 和 A4 紙耗用量合共為 9 150 令，較 2002-03 年度的 12 070 令減少 24%。此外，2025-26 年度 100% 的耗紙量為再造紙。

Green Performance

Reduced Consumption of Paper

The consumption of A3 and A4 paper in 2025-26 was 9 150 reams, indicating a reduction of 24% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2025-26 was met by recycled paper.

耗紙量比較表
Comparison of Paper Consumption



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。

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

本署分別於 2004 年及 2010 年推出「綜合發單及繳款服務」及「電子差餉地租單服務」，自此本署的紙張及信封耗用量持續減少。截至 2026 年 3 月 31 日為止，約有 182 100 個獨立帳目整合成大約 2 400 個綜合帳目，擁有多個物業的繳納人可選擇收取一張綜合徵收通知書。同時，超過 113 800 個用戶登記使用電子差餉地租單服務，連結超過 158 000 個繳納人帳戶，當中約 60% 用戶選擇停收通知書印文本。本署會繼續提供更多電子公共服務，加強節約用紙，以及提倡綠化環境。

The consumption of paper and envelopes has reduced with the introduction of the Consolidated Billing and Payment Service and eRVD Bill Service in 2004 and 2010 respectively. As at 31 March 2026, about 182 100 individual accounts were merged into around 2 400 consolidated accounts, and these payers holding multiple properties can receive a single consolidated demand. At the same time, over 113 800 subscribers have registered for the eRVD Bill Service, linking up over 158 000 payer accounts, and about 60% of them opted to drop their paper bills. The Department will continue to provide more electronic public services to step up its efforts to reduce paper consumption and promote a greener environment.

節約能源

政府訂定「綠色能源目標」，以 2018-19 年度為基準，在運作環境相若的情況下，節能幅度需達 6%。本署位於長沙灣政府合署的辦公室^{註二}在 2025-26 年度的總耗電量為 826 038 千瓦小時，較 2018-19 年度的耗電量（927 477 千瓦小時）節省了 10.9%。

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。2025-26 年度共回收了 33 107 公斤廢紙及 250 個用完的碳粉盒和噴墨盒。

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。

本署位於長沙灣政府合署及入境事務大樓的辦公室分別自 2009 年及 2024 年獲頒發《良好級室內空氣質素檢定證書》。

Energy Conservation

The Government has set a “Green Energy Target” for saving energy of 6% under comparable operating conditions in 2018-19 as the baseline. The RVD’s office in CSWGO^{Note 2} consumed 826 038 kWh of electricity in 2025-26, achieving an overall 10.9% energy saving as compared to that of 2018-19 at 927 477 kWh.

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2025-26, 33 107 kilograms of waste paper and 250 numbers of empty toner/inkjet cartridges were collected for recycling.

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.

RVD’s offices at the CSWGO and the Immigration Tower have been awarded the “Good Class” Indoor Air Quality Certificate since 2009 and 2024 respectively.



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。

電子政府服務

為配合電子政府措施，推動無紙化作業流程以及提升顧客服務，本署一向主動積極推動各項電子化政府服務。除了物業資訊網、電子發單和電子繳款服務外，本署亦接受以電子方式遞交《差餉條例》、《地租（評估及徵收）條例》及《業主與租客（綜合）條例》規定送達的所有法定表格及通知書。本署亦為所有其他公用表格提供以電子方式遞交表格的選項。此外，本署自 2025 年 4 月推出的「差餉百寶箱」網上平台，提供以客為本的電子服務，讓商業用戶可就多個物業單位更簡便地提出建議修改應課差餉租值、遞交補充資料和收取相關電子通知書等，從而可減少用紙並降低碳排放，有助實現保護環境的目標。本署會繼續引進更多電子化服務，務求與市民合作節約用紙，提倡綠化環境。

工作流程及工序的數碼化

為求體現環保文化，本署持續善用資訊科技，在開發或更新電腦系統時，盡量把內部工作流程及工序數碼化，以期減省紙張用量。

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.

e-Government Services

To tie in with the e-Government initiative, promote paperless operation and improve our customer service, the Department has all along been proactively pursuing various e-Government services. Apart from the Property Information Online service, electronic billing and payment services, we accept electronic submission of all 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. We also provide an e-submittable option to facilitate submission of all the other public forms to the Department. In addition, with the launch of Rates Kit since April 2025, an online portal for business users that allows bulk electronic submission of objections and supporting information to alter the rateable value of multiple assessments and retrieval of relevant electronic notices from the Department, etc., paper consumption and carbon emissions can be reduced, thus contributing to our environment protection goals. The Department will continue its effort to join hands with the public in reducing paper consumption and in promoting a greener environment by introducing more electronic services.

Digitalisation of Workflow and Processes

To align with our environmentally responsible culture, we continue to leverage on information technologies and strive to seek opportunities for digitalising our internal workflow and processes with a view to minimising the paper consumption.

電子檔案保管系統

為提升保存和管理政府檔案的效率，本署於2024年12月推行中央電子檔案保管系統。此系統將逐步減省列印電子記錄存檔的需要，有助進一步減少在公務上使用的紙張。

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，為改善本港的空氣質素出一分力。

Electronic Recordkeeping System (ERKS)

To enhance efficiency in preparing and managing government records, the Department rolled out the Central ERKS in December 2024. The adoption of the Central ERKS will gradually minimise the need to print electronic records for filing and further reduce the use of paper in official businesses.

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.

註一：入境事務大樓的辦公室於2026年3月遷至將軍澳政府合署。將軍澳政府合署採用了多種節能措施和再生能源技術，例如變速驅動水冷式冷水機組、自動送風需求控制、排氣熱回收系統、樓宇能源管理系統、用於景觀灌溉的雨水收集系統、收集冷卻塔排污水和冷凝水用於沖廁水、以及光導管等。此外，在建造過程中還採用了低碳建築技術和材料，包括部分設施採用「組裝合成」建築法、使用太陽能反射率大於78的預製混凝土屋瓦，及於施工階段採用金屬模板等。新合署大樓於2024年9月獲得綠建環評暫定白金級認證。

註二：長沙灣政府合署的辦公室具備獨立電錶，可顯示由2018-19年度至2025-26年度的耗電量，供評估在相若運作環境下的客觀節約用電表現。

Note 1: Office at the Immigration Tower has been relocated to the Tseung Kwan O Government Offices (TKOGO) since March 2026. TKOGO has adopted various forms of energy efficient features and renewable energy technologies, such as water-cooled chillers with variable speed drive, automatic demand control of supply air, heat recovery system for exhaust air to conserve energy, building energy management system, rainwater harvesting system for landscape irrigation, collection of cooling tower bleeding off and condensate water for flushing, and light pipes, etc. In addition, low carbon construction technologies and materials, including Modular Integrated Construction for several building facilities, precast concrete roofing tile with solar reflectance index greater than 78, and metal formwork for column, etc., were adopted during the course of the construction. Platinum rating was received for the project in September 2024 under BEAM Plus Provisional Assessment.

Note 2: Separately metered electricity consumption figures are only available at the RVD's office in CSWGO to facilitate a quantitative assessment of performance in electricity consumption saving from 2018-19 to 2025-26 under comparable operating conditions.

人力資源

HUMAN RESOURCES



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蕭家賢太平紳士
Mr Kevin K Y SIU, JP

署長
Commissioner

蔡民偉太平紳士
Mr Leo M W CHOY, JP

副署長
Deputy Commissioner

陳子平太平紳士
Mr Ronald CHAN, JP

助理署長
(差餉及物業估價事務)
Assistant Commissioner
(Rating and Valuation)

吳清清女士
Ms Anita NG

助理署長(機構及科技事務)
Assistant Commissioner
(Corporate and Technology Services)

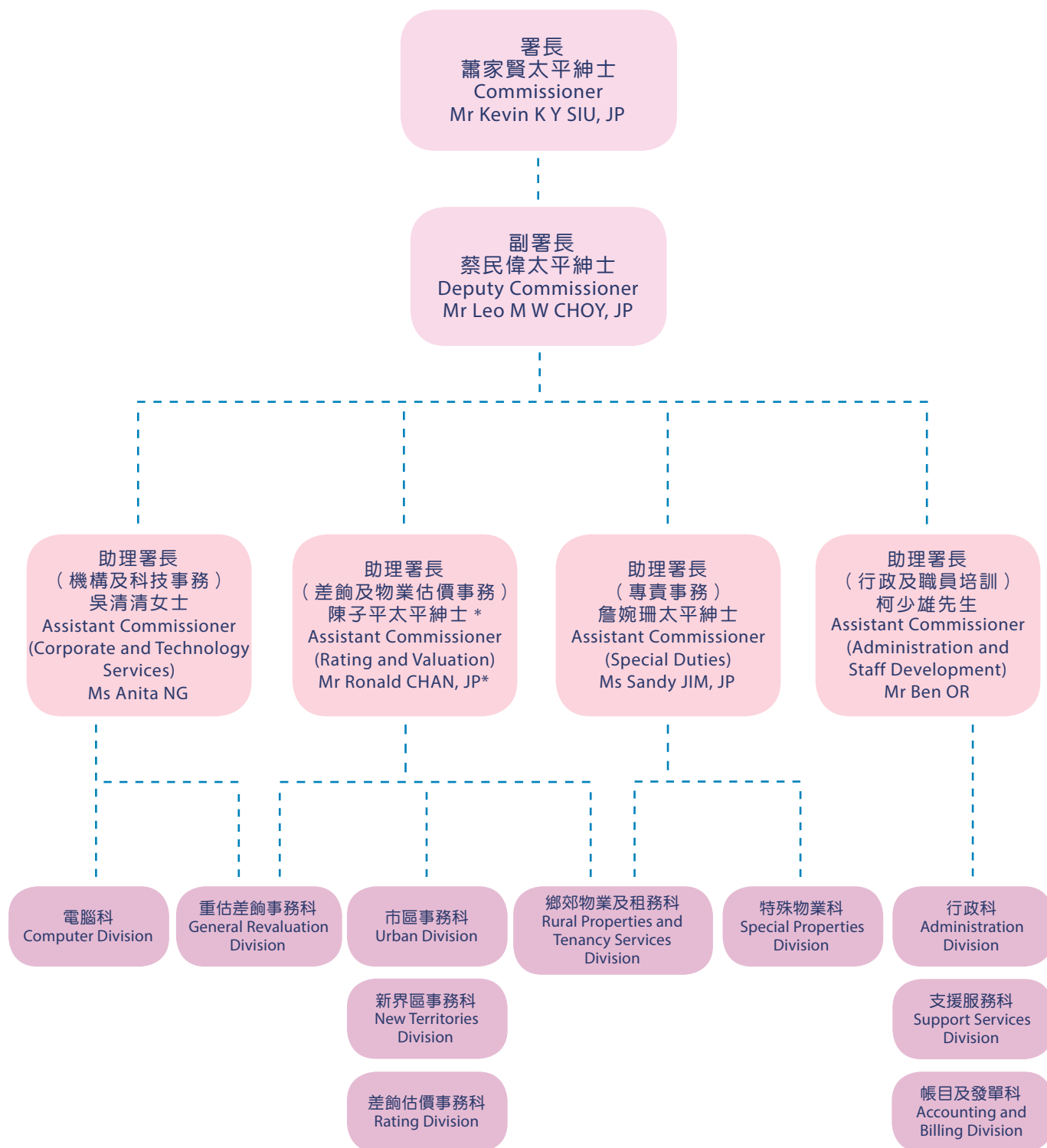
詹婉珊太平紳士
Ms Sandy JIM, JP

助理署長(專責事務)
Assistant Commissioner
(Special Duties)

柯少雄先生
Mr Ben OR

助理署長(行政及職員培訓)
Assistant Commissioner
(Administration and Staff Development)

部門架構 (2026 年 4 月 1 日)
Organisation Structure (1 April 2026)



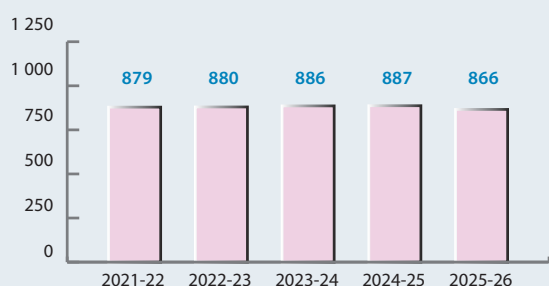
* 由 2026 年 7 月 1 日起獲委任為太平紳士
Appointed as Justice of the Peace (JP) with effect from 1 July 2026

人手編制

截至 2026 年 4 月 1 日，本署總實際人數為 866 人，其中包括 103 名專業職系及 424 名技術職系人員，259 名一般職系及 80 名其他職系人員。

以下圖表顯示過去五年的總實際人數，以及截至 2026 年 4 月 1 日按職系區分的員工比例：

過去五年總實際人數（員工數目）
Total Strength in the Past Five Years (No. of Staff)

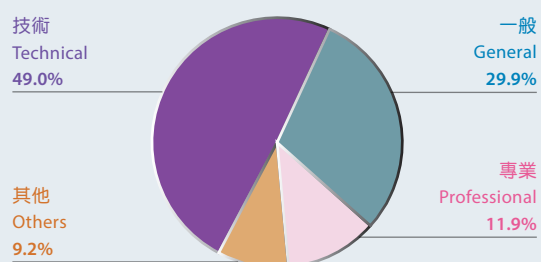


Staffing

As at 1 April 2026, the Department had a total strength of 866 officers comprising 103 professional and 424 technical officers, 259 officers of general grade and 80 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 2026:

截至2026年4月1日按職系區分的員工分布
Distribution of Officers by Grade as at 1 April 2026



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附錄 B 列出 2025 年 4 月 1 日和 2026 年 4 月 1 日本署的編制與實際人數比較。

本署 2025-26 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支為 7.38 億元，上年度則為 7.35 億元。

培訓與發展計劃

2025-26 年度，本署的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 2.2 天。本署深知因應環境轉變、工作量與日俱增、工作愈趨複雜，以及市民有更高的要求，同事須面對種種挑戰，因此安排多方面的培訓和發展課程，內容既針對本署提供服務的需要，又照顧到同事的事業發展與個人抱負。

Annex B sets out a comparison of the establishment and strength as at 1 April 2025 and 1 April 2026.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$738 million in 2025-26, compared with \$735 million in the preceding year.

Training and Development Plan

In 2025-26, the Departmental Training and Development Plan was implemented successfully. During the year, each departmental grade staff member received training for 2.2 days on average. The Department is fully aware of the challenges faced by our colleagues arising from the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in our service delivery, the various training and development programmes contribute to meeting the career development needs and personal aspirations of our colleagues.

國家事務研習

年內，為提升員工的國家觀念和愛國精神，以及維護國家安全的意識和責任感，部門積極推薦專業和技術職系人員，參加公務員學院舉辦的多項國家事務研習課程和研討會，確保他們準確認識國家政策、發展和成就。兩名高層首長級人員及一名首席物業估價測量師在國家行政學院修讀進階國家事務研習課程，五名高級物業估價測量師分別在清華大學和北京大學修讀國家事務研習課程，另有七名物業估價測量師和七名首席物業估價主任分別在暨南大學、南京大學、中山大學、武漢大學和浙江大學修讀不同課程。本署新入職人員亦須完成涵蓋上述國家事務研習課程中基本要素的新入職公務員培訓課程。

本署全體人員均致力維護國家安全。年內，員工出席多個研討會及參觀活動，以增強對維護國家安全責任的認識，如團體參觀「銘記歷史 珍愛和平——紀念中國人民抗日戰爭暨世界反法西斯戰爭勝利 80 周年大型巡迴展覽」。員工會繼續獲安排參觀位於尖沙咀的國家安全展覽廳。此外，本署亦不時在內部管理會議及內聯網向各級人員傳達有關國家安全的要點。

National Studies

With a view to strengthening staff members' sense of national identity, patriotism and awareness of their responsibility for safeguarding national security, we have actively nominated professional and technical staff to attend various national studies programmes and seminars organised by the Civil Service College (CSC) during the year to ensure their accurate understanding of the national policies, development and achievements. Two senior directorate officers and a Principal Valuation Surveyor attended the Advanced National Studies Course at the Chinese Academy of Governance. Five Senior Valuation Surveyors attended National Studies Courses at Tsinghua and Peking Universities whereas seven Valuation Surveyors (VSs) and seven Principal Valuation Officers attended various courses at Jinan, Nanjing, Sun Yat-sen, Wuhan and Zhejiang Universities respectively. New recruits to the Department are also required to complete the Induction Programme for Civil Servants which has incorporated the essential elements of the above national studies programmes.

All staff members are dedicated to safeguarding national security. During the year, staff members attended various seminars and visits, for instance, a group visit to "Remembering History, Cherishing Peace" roving exhibition in commemoration of the 80th Anniversary of Victory in the Chinese People's War of Resistance against Japanese Aggression and World Anti-Fascist War, to enhance awareness and deepen their understanding of the responsibilities in safeguarding national security. Staff members will continue to participate in group visits to the National Security Exhibition Gallery in Tsim Sha Tsui. Besides, key issues on national security were disseminated to different levels of staff members from time to time at internal management meetings and on the Department's intranet.

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專業職系人員培訓

專家學院 2026 年 3 月舉辦了專家證人培訓課程，為期兩天，共有八名物業估價測量師參加。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多場內部研討會，涵蓋不同專業課題。

為物業估價測量見習生、年資較淺的物業估價測量師 / 助理物業估價測量師而設的師友制計劃，早於 2003 年和 2004 年相繼推出。自 2018-19 年度，本署更將計劃擴展至物業估價主任及見習物業估價主任職系。年內，本署已安排三名資深的物業估價測量師指導六名物業估價測量見習生。

本署為物業估價測量見習生制訂周詳有序的計劃，幫助他們獲取專業資格。2025-26 年度，八名物業估價測量見習生通過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 Staff Training

A two-day expert witness course run by the Academy of Experts was held in March 2026 for eight VSs. For continuous professional development, in-house seminars on different professional topics were held for professionally qualified officers and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates (VSGs) and junior VSs/Assistant Valuation Surveyors have been in place since 2003 and 2004 respectively. Since 2018-19, the scheme has also been extended to the Valuation Officer and Valuation Officer Trainee grades. During the year, there were six VSGs placed under the mentorship of three experienced VSs.

A systematic programme is provided for VSGs to attain professional qualification. In 2025-26, eight VSGs passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and were elected to professional membership.



與中國內地和海外同業專業交流

掌握估價專業的最新發展，包括其他司法管轄區的估價實務尤為重要。故此，本署經常與中國內地和海外同業保持聯繫，並互相分享行業知識和經驗。

年內，本署積極參與由國際房產稅學會主導的國際合作項目，內容涉及估價機構的業務流程現代化，該項目已於 2026 年 2 月順利完成。2025 年 8 月，本署接待了深圳市自然資源和不

Professional Exchanges with our Chinese Mainland and Overseas Counterparts

It is important to keep abreast of the developments on the professional front, including the latest practices in other jurisdictions. In this regard, the Department maintains regular contacts with our Chinese Mainland and overseas counterparts to share knowledge and experience in this field.

During the year, the Department actively contributed towards the international collaboration project led by the International Property Tax Institute (IPTI) on business process modernisation

動產評估發展研究中心的代表團，並分享了香港管理差餉制度的經驗。我們亦與新加坡國內稅務局舉行線上會議，就零售物業的評估交流意見。

2025年6月和2026年1月，本署17名人員先後參加由國際房產稅學會分別與國際評估人員協會及加拿大市政評估人員學會就估價工作合辦的兩場網上研討會。此外，32名人員於年內參加了國際房產稅學會與國際評估人員協會舉辦的網上估價培訓課程。

內部培訓課程

本署職員培訓組舉辦了各式各樣的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。本署亦舉辦了多個關於人工智能及創新科技最新趨勢的課程及工作坊，以助員工掌握推動部門數碼轉型所需的技巧。年內舉辦的課程合計31班，涵蓋22個課題，共有1 005名學員出席。

另外，為加強員工之間的溝通、合作和團隊協作，本署為79名員工舉辦了兩個度身訂造的團隊建立工作坊。年內，本署亦就顧客服務、設計思維和撰寫工作表現評核報告三個範疇，舉辦了度身訂造的工作坊，共有90名員工參加。

of valuation agencies. The project was successfully completed in February 2026. In August 2025, we hosted a delegation from the Development Research Center for Natural Resources and Real Estate Assessment, Shenzhen and shared our experiences in administering the rating regime in Hong Kong. We also held an online meeting with the Inland Revenue Authority of Singapore to exchange views on the valuation of retail properties.

In June 2025 and January 2026, 17 staff members attended two virtual valuation symposiums organised by the IPTI in collaboration with the International Association of Assessing Officers (IAAO) and Institute of Municipal Assessors, Canada respectively. Moreover, 32 staff members attended online valuation training courses organised by the IPTI and the IAAO during the year.

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, valuation practices and work procedures of the Department. To equip staff members with the necessary skills to advance digital transformation of the Department, various courses and workshops on the latest trends of AI and innovative technologies have been conducted. A total of 31 classes covering 22 topics were held during the year, with an overall attendance of 1 005 trainees.

Moreover, two sessions of customised team building workshops were organised for 79 staff members to strengthen their communication, collaboration and teamwork. During the year, customised workshops on customer service, design thinking and performance appraisal writing were also held in-house for 90 staff members.



其他培訓課程

至於由公務員學院、政府其他決策局／部門和服務提供者舉辦的各類課程，年內共有 969 人次參加，當中 81 人次修讀了不同的資訊科技課程。

知識管理系統

知識管理系統作為「一站式知識平台」，已成為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。相關平台亦提供涵蓋不同課題的網上課程，方便同事自學。

職員關係和參與

本署十分重視管職雙方有效的溝通，並致力確保員工能自由發表意見，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，會後亦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。

本署亦會恆常舉辦工餘茶敘，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。

Other Training Courses

For other wide-ranging courses organised by the CSC, other Government bureaux/departments and service providers, a total attendance of 969 was recorded during the year, of which 81 were related to various information technology courses.

Knowledge Management System

The Knowledge Management System serves as a “one-stop knowledge shop”, providing a single access point for internal information and knowledge as well as collaborative tools including project support tools and a discussion forum for colleagues to share advice and information on topics of interest. Online courses on various topics are also available in the system for colleagues’ self-learning at their convenience.

Staff Relations and Participation

The Department attaches great importance to effective communication between staff and the management, and 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.

Informal get-togethers are also held regularly, during which staff and the management can share knowledge and experience and exchange views in a relaxed atmosphere.

部門的公務員建議書審核委員會，專責評審員工就提高工作效率、改善公共服務質素或節流方法等方案提交的建議。建議提議者會獲頒予紀念品，以感謝他們對部門的公務員建議書計劃的支持。

有關員工的消息，每月會透過內聯網發送的《部門快訊》報道。此外，每年編印的部門雜誌《估藝集》，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。

社交和康樂活動

本署一向鼓勵同事注重健康生活，積極參與義工服務及青年發展活動，協助建立關愛社會。

適逢香港差餉制度成立 180 周年，本署於 2025 年 5 月舉辦了多項員工比賽，讓同事在慶祝差餉制度歷年來的發展及成就之餘，同時享受比賽帶來的樂趣和興奮。

The Departmental Staff Suggestions Committee considers proposals submitted by staff on efficiency enhancement, service improvement or cost-saving measures. Souvenirs will be presented to proposers of suggestions for their support of the Departmental Staff Suggestions Scheme.

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.

Social and Recreational Activities

The Department encourages colleagues to live a healthy lifestyle and participate actively in volunteer service and youth development activities to help build a caring community.

To commemorate the 180th anniversary of the Hong Kong rating system, the Department organised various staff competitions in May 2025. Staff members had a lot of fun and excitement while celebrating the evolution and achievements of the rating system over the years.

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康樂社

本署康樂社舉辦各類活動，包括「秋日遠足」活動、花藝工作坊、匹克球體驗班及識「碳」館參觀活動。康樂社亦參加攀包山隊際接力賽、羽毛球、足球和乒乓球等比賽，大受同事歡迎。

在喜慶節日如農曆新年及中秋節，康樂社為同事安排訂購廣受歡迎的應節禮品。此外，康樂社亦舉辦了中秋節猜燈謎和新春揮春工作坊，以添節日氣氛。

康樂社的經費來源包括員工福利基金、入會費和各項活動的報名費。

義工隊和慈善活動

年內，本署義工隊與多個非牟利團體合作，包括循道衛理楊震社會服務處彩虹長者綜合服務中心和善愿會，協助來自不同背景的有需要人士。義工隊亦積極支持各類社區和義工服務，包括上門探訪長者、為院舍長者寫揮春、為慈善機構舉辦的活動提供場地支援和參與籌款活動。此外，義工隊在第十五屆全國運動會為主媒體中心提供支援，並參與場地準備工作，對此次國家體育盛事作出富意義的貢獻，並充分展現服務精神。

Recreation Club

The Department's Recreation Club organised a wide range of activities, including Autumn hikes, handmade flower bouquet workshops, pickle ball class and a visit to Know Carbon House. The Club also participated in the Bun Tower Climbing Team Relay, and competitions in badminton, football and table tennis, etc. These events were well received by colleagues.

During festive occasions like the Chinese New Year and Mid-Autumn Festival, the Club arranged pre-order for popular holiday items. Additionally, the Club hosted activities such as the Mid-Autumn Festival lantern riddles, and Chinese New Year fai chun workshops to spread the festive cheer.

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

Volunteer Service Team and Charity

Throughout the year, the Department's Volunteer Service Team partnered with various non-profit organisations, including the Choi Hung Community Centre for Senior Citizens of Yang Memorial Methodist Social Service and Blessing Club, to assist individuals in need from diverse backgrounds. The Team also actively supported a range of community and volunteer services, including paying home visits to the elderly, writing Chinese blessings in calligraphy as gifts to institutionalised elderly people, providing venue support to activities organised by charities, and taking part in fund-raising events. Furthermore, the Team volunteered in the 15th National Games in support of the Main Media Centre and participated in venue preparation, making a meaningful contribution to this national event while demonstrating a strong serving spirit.



本署兩名義工隊同事在 2025 年「公務員義工嘉許計劃」中獲頒個人獎項。這些獎項表揚同事於年內鼎力支持和參與各項義工服務與慈善活動。

Two colleagues of our Volunteer Service Team were awarded individual prizes under the Civil Service Volunteer Commendation Scheme in 2025. These awards recognised the dedicated support and involvement of our colleagues in various volunteering and charity activities in the year.

本署參與香港樂施會和公益金舉辦的各項活動，合共籌得善款逾 19 000 元。

The Department raised over \$19 000 in total for various charity events organised by the Oxfam Hong Kong and the Community Chest.



青年發展

本署籌辦青年發展活動，擴闊青年視野，並啟發他們探索未來的就業路向。年內，共有 49 名分別來自天主教母佑會蕭明中學、港島民生書院、南亞路德會沐恩中學和仁愛堂田家炳中學的學生，透過「商校合作計劃」及「職場體驗日」到訪本署，體驗實際工作環境，並了解我們的日常運作。

Youth Development

The Department engaged the youth by holding events to broaden their horizons and inspire them to explore their future career opportunities. During the year, a total of 49 students of the Daughters of Mary Help of Christians Siu Ming Catholic Secondary School, Munsang College (Hong Kong Island), SALEM-Immanuel Lutheran College and Yan Oi Tong Tin Ka Ping Secondary School visited the Department to experience the real working environment and learn about our daily operations under the Business-School Partnership programmes and the Workplace Immersion Day.



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估價冊 - 截至 2026 年 4 月 1 日各地區的已估價物業
Valuation List - Assessments by District as at 1 April 2026

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	155 265	86 915 127
灣仔	Wan Chai	115 881	50 342 932
東區	Eastern	206 644	54 730 298
南區	Southern	96 891	31 029 460
港島	Hong Kong	574 681	223 017 816
油尖旺	Yau Tsim Mong	192 191	68 957 258
深水埗	Sham Shui Po	143 466	36 599 197
九龍城	Kowloon City	180 808	46 403 140
黃大仙	Wong Tai Sin	99 153	22 407 171
觀塘	Kwun Tong	158 142	48 757 849
九龍	Kowloon	773 760	223 124 615
葵青	Kwai Tsing	119 089	45 862 137
荃灣	Tsuen Wan	138 576	33 363 510
屯門	Tuen Mun	192 319	29 876 108
元朗	Yuen Long	227 395	36 738 390
北區	North	113 704	18 128 496
大埔	Tai Po	130 002	23 004 611
沙田	Sha Tin	248 923	57 611 662
西貢	Sai Kung	185 764	40 420 536
離島	Islands	66 360	28 359 243
新界	New Territories	1 422 132	313 364 692
總數	OVERALL	2 770 573	759 507 123

估價冊 - 截至 2026 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 2026

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	74 160	14 786 350	10 013	4 112 198	14 313	12 631 661	420	235 236	98 906	31 765 445
灣仔 Wan Chai	51 588	10 156 060	8 930	3 394 930	12 408	9 530 514	231	39 190	73 157	23 120 694
東區 Eastern	137 808	25 319 992	16 972	5 736 298	5 680	3 118 686	173	60 426	160 633	34 235 402
南區 Southern	47 915	7 977 028	4 416	1 672 095	12 423	11 534 498	51	119 241	64 805	21 302 862
港島 Hong Kong	311 471	58 239 429	40 331	14 915 522	44 824	36 815 359	875	454 093	397 501	110 424 404
油尖旺 Yau Tsim Mong	100 996	15 811 308	14 497	5 149 678	4 977	3 017 755	377	42 783	120 847	24 021 524
深水埗 Sham Shui Po	88 879	13 219 759	7 160	2 115 760	4 344	2 445 697	303	160 761	100 686	17 941 977
九龍城 Kowloon City	104 352	17 659 449	19 937	6 349 772	13 127	7 530 618	221	447 141	137 637	31 986 980
黃大仙 Wong Tai Sin	75 875	10 264 899	1 439	448 392	500	222 056	81	10 251	77 895	10 945 598
觀塘 Kwun Tong	98 639	14 545 357	1 882	548 528	307	133 344	128	11 270	100 956	15 238 499
九龍 Kowloon	468 741	71 500 773	44 915	14 612 130	23 255	13 349 470	1 110	672 205	538 021	100 134 579
葵青 Kwai Tsing	71 865	10 004 737	2 948	805 750	624	207 388	270	44 606	75 707	11 062 480
荃灣 Tsuen Wan	78 619	12 425 804	8 636	2 195 660	2 036	791 592	383	42 284	89 674	15 455 339
屯門 Tuen Mun	134 823	15 011 278	5 156	935 640	3 654	1 322 210	412	93 100	144 045	17 362 228
元朗 Yuen Long	158 221	16 814 874	16 083	3 260 455	9 639	2 540 283	1 372	59 737	185 315	22 675 350
北區 North	86 357	8 954 162	3 845	509 135	4 066	902 249	1 495	49 442	95 763	10 414 988
大埔 Tai Po	86 467	10 913 660	8 253	1 825 568	9 506	3 669 883	483	29 536	104 709	16 438 648
沙田 Sha Tin	157 610	24 612 133	18 225	5 079 885	7 824	3 617 233	213	260 138	183 872	33 569 388
西貢 Sai Kung	139 571	23 053 142	10 476	2 933 067	6 998	3 768 684	119	122 485	157 164	29 877 378
離島 Islands	43 139	5 033 332	8 605	1 938 146	4 098	1 674 581	261	6 165	56 103	8 652 223
新界 New Territories	956 672	126 823 122	82 227	19 483 306	48 445	18 494 103	5 008	707 493	1 092 352	165 508 023
總數 OVERALL	1 736 884	256 563 324	167 473	49 010 958	116 524	68 658 932	6 993	1 833 791	2 027 874	376 067 005

* 雜類住宅單位包括用作住宅的閣樓、天台建築物等。

• 上表所述數字包括資助出售房屋（如居者有其屋等）及在租者置其屋計劃下已售出的前租住公屋單位，但不包括另行評估的車位。

* Miscellaneous domestic units include cocklofts, roof top structures, etc. used for domestic purposes.

• The figures in above table include subsidised sale flats (e.g. Home Ownership Scheme, etc.) and those former public rental housing units sold under the Tenants Purchase Scheme, but exclude car parking spaces which are separately assessed.

估價冊 - 截至 2026 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 2026

地區	District	房屋局及香港房屋委員會 HOUSING BUREAU & HONG KONG HOUSING AUTHORITY						香港房屋協會及 香港平民屋宇有限公司 # HONG KONG 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 Tenants Purchase Scheme (TPS)		租住公屋 Rental Housing		非租者置其屋計劃 [△] Non 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)	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	43 917	878	206 725
灣仔	Wan Chai	-	-	-	-	-	-	3	218 405
東區	Eastern	3 057	371 546	570	51 213	73	3 221 965	1 404	344 088
南區	Southern	9 100	757 561	1 427	95 489	42	1 664 537	605	110 248
港島	Hong Kong	12 157	1 129 107	1 997	146 702	120	4 930 418	2 890	879 467
油尖旺	Yau Tsim Mong	-	-	-	-	4	340 227	654	73 745
深水埗	Sham Shui Po	5 714	455 034	1 016	63 774	134	5 673 780	8	70 007
九龍城	Kowloon City	-	-	-	-	47	2 268 085	330	485 548
黃大仙	Wong Tai Sin	19 820	1 675 811	3 596	226 243	136	5 447 749	-	-
觀塘	Kwun Tong	12 832	982 660	3 223	172 969	214	10 236 732	342	376 073
九龍	Kowloon	38 366	3 113 505	7 835	462 986	535	23 966 572	1 334	1 005 373
葵青	Kwai Tsing	12 847	1 124 585	1 763	109 551	160	6 963 521	469	231 453
荃灣	Tsuen Wan	-	-	-	-	184	1 283 340	175	166 158
屯門	Tuen Mun	15 648	1 006 671	5 705	266 693	75	2 539 295	-	-
元朗	Yuen Long	7 056	401 997	1 427	76 917	2 271	2 926 774	554	50 696
北區	North	15 435	1 225 265	2 154	136 334	35	1 760 447	158	29 427
大埔	Tai Po	17 467	1 786 168	3 419	248 828	26	1 211 014	-	-
沙田	Sha Tin	24 101	2 461 146	2 419	196 625	111	5 687 789	70	271 372
西貢	Sai Kung	12 871	1 324 027	2 336	186 219	37	2 338 212	249	137 202
離島	Islands	-	-	-	-	71	1 471 647	-	-
新界	New Territories	105 425	9 329 859	19 223	1 221 166	2 970	26 182 041	1 675	886 306
總數	OVERALL	155 948	13 572 471	29 055	1 830 853	3 625	55 079 030	5 899	2 771 146

△ 包括簡約公屋單位。

包括香港房屋協會長者安居樂住屋計劃下興建的單位。

- 另行評估的車位並不包括在上表所述數字內。
- 上表所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。

△ Including Light Public Housing units.

Including units developed under the Senior Citizen Residences Scheme of the Hong Kong Housing Society.

- The figures in above table exclude car 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 2026 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 2026

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	9 127	8 285 532	2 492	4 245 125
灣仔	Wan Chai	8 273	7 670 316	2 141	2 893 234
東區	Eastern	8 521	3 988 296	907	878 803
南區	Southern	2 449	1 457 294	365	240 140
港島	Hong Kong	28 370	21 401 437	5 905	8 257 303
油尖旺	Yau Tsim Mong	21 363	17 012 943	3 871	5 855 107
深水埗	Sham Shui Po	9 714	4 409 453	1 402	648 444
九龍城	Kowloon City	7 618	3 361 965	842	746 491
黃大仙	Wong Tai Sin	3 695	2 176 799	145	124 928
觀塘	Kwun Tong	6 482	5 087 680	307	443 520
九龍	Kowloon	48 872	32 048 839	6 567	7 818 490
葵青	Kwai Tsing	4 069	2 525 607	170	193 825
荃灣	Tsuen Wan	6 004	3 507 432	195	472 662
屯門	Tuen Mun	5 834	3 112 254	147	280 201
元朗	Yuen Long	8 248	4 281 544	410	467 209
北區	North	3 214	1 956 898	58	64 340
大埔	Tai Po	3 053	1 717 881	136	165 748
沙田	Sha Tin	5 499	5 507 353	137	274 756
西貢	Sai Kung	3 831	2 969 636	56	61 032
離島	Islands	3 537	4 765 076	78	391 005
新界	New Territories	43 289	30 343 682	1 387	2 370 778
總數	OVERALL	120 531	83 793 958	13 859	18 446 571

估價冊 - 截至 2026 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 2026

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	21 740	25 302 630	-	-
灣仔	Wan Chai	13 402	11 485 693	-	-
東區	Eastern	4 219	5 796 335	168	36 781
南區	Southern	2 027	1 289 492	26	9 054
港島	Hong Kong	41 388	43 874 150	194	45 835
油尖旺	Yau Tsim Mong	21 976	11 816 473	88	22 311
深水埗	Sham Shui Po	3 079	1 585 568	963	391 088
九龍城	Kowloon City	1 146	1 148 608	16	8 821
黃大仙	Wong Tai Sin	483	310 523	242	41 687
觀塘	Kwun Tong	5 555	6 735 853	897	424 369
九龍	Kowloon	32 239	21 597 024	2 206	888 276
葵青	Kwai Tsing	1 017	921 341	321	194 763
荃灣	Tsuen Wan	2 507	980 737	439	37 252
屯門	Tuen Mun	880	178 798	-	-
元朗	Yuen Long	736	273 707	-	-
北區	North	242	129 523	52	16 902
大埔	Tai Po	61	25 039	-	-
沙田	Sha Tin	2 708	2 024 302	104	39 708
西貢	Sai Kung	60	59 092	-	-
離島	Islands	520	878 895	-	-
新界	New Territories	8 731	5 471 433	916	288 625
總數	OVERALL	82 358	70 942 606	3 316	1 222 736

估價冊 - 截至 2026 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 2026

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	375	131 628	-	-
灣仔	Wan Chai	-	-	-	-
東區	Eastern	6 210	2 188 299	59	181 562
南區	Southern	3 997	1 225 635	10	45 318
港島	Hong Kong	10 582	3 545 562	69	226 880
油尖旺	Yau Tsim Mong	2 682	522 443	-	-
深水埗	Sham Shui Po	5 974	2 163 800	51	94 364
九龍城	Kowloon City	3 417	1 233 275	108	136 482
黃大仙	Wong Tai Sin	3 931	1 167 431	2	2 520
觀塘	Kwun Tong	19 914	5 588 684	88	232 650
九龍	Kowloon	35 918	10 675 633	249	466 015
葵青	Kwai Tsing	19 348	4 750 146	819	4 307 182
荃灣	Tsuen Wan	13 212	3 961 952	355	814 457
屯門	Tuen Mun	7 238	2 069 177	280	415 364
元朗	Yuen Long	1 234	1 015 902	100	161 902
北區	North	1 843	634 974	43	186 343
大埔	Tai Po	347	1 107 547	-	-
沙田	Sha Tin	9 154	2 263 712	304	960 092
西貢	Sai Kung	40	1 156 449	5	8 916
離島	Islands	25	128 676	159	825 051
新界	New Territories	52 441	17 088 535	2 065	7 679 307
總數	OVERALL	98 941	31 309 730	2 383	8 372 203

估價冊 - 截至 2026 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 2026

類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	2 066 453	74.5	435 748 036	57.4
鋪位及其他商業樓宇	Shop and Other Commercial Premises	134 390	4.9	102 240 529	13.5
寫字樓	Office	82 358	3.0	70 942 606	9.3
工貿大廈	Industrial/Office Premises	3 316	0.1	1 222 736	0.2
工廠大廈	Factory	98 941	3.6	31 309 730	4.1
貨倉	Storage Premises	2 383	0.1	8 372 203	1.1
車位 *	Car Parking Spaces *	317 723	11.5	19 796 882	2.6
其他物業	Others	65 009	2.3	89 874 401	11.8
總數	OVERALL	2 770 573	100.0	759 507 123	100.0

* 包括住宅及非住宅車位。

* Include both domestic and non-domestic car parking spaces.

估價冊 - 截至 2026 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 2026

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	2 310	5 283	14 429	22 022	0.8	0.8	
10 000 -	19 999	4 054	11 782	41 715	57 551	2.1	2.9	
20 000 -	29 999	18 580	18 841	79 067	116 488	4.2	7.1	
30 000 -	39 999	35 612	34 382	55 128	125 122	4.5	11.6	
40 000 -	49 999	14 708	26 709	43 296	84 713	3.1	14.7	
50 000 -	59 999	10 140	14 956	32 563	57 659	2.1	16.7	
60 000 -	69 999	3 916	17 441	36 079	57 436	2.1	18.8	
70 000 -	79 999	4 475	19 943	41 922	66 340	2.4	21.2	
80 000 -	89 999	8 333	29 784	50 991	89 108	3.2	24.4	
90 000 -	99 999	8 798	33 466	74 217	116 481	4.2	28.6	
100 000 -	119 999	24 350	67 497	170 054	261 901	9.5	38.1	
120 000 -	139 999	39 245	76 814	191 359	307 418	11.1	49.2	
140 000 -	159 999	48 156	72 101	143 272	263 529	9.5	58.7	
160 000 -	179 999	52 256	61 098	116 348	229 702	8.3	67.0	
180 000 -	199 999	45 738	50 481	84 416	180 635	6.5	73.5	
200 000 -	249 999	77 582	80 783	102 732	261 097	9.4	82.9	
250 000 -	299 999	38 071	38 684	48 044	124 799	4.5	87.4	
300 000 -	349 999	25 631	25 227	26 227	77 085	2.8	90.2	
350 000 -	399 999	18 396	17 406	13 996	49 798	1.8	92.0	
400 000 -	449 999	12 927	12 366	8 462	33 755	1.2	93.2	
450 000 -	499 999	10 895	9 783	7 017	27 695	1.0	94.2	
500 000 -	599 999	15 236	12 242	9 117	36 595	1.3	95.5	
600 000 -	749 999	15 559	10 020	7 740	33 319	1.2	96.7	
750 000 -	999 999	14 169	8 152	6 740	29 061	1.0	97.8	
1 000 000 -	1 499 999	11 337	6 681	5 942	23 960	0.9	98.7	
1 500 000 -	1 999 999	4 135	3 407	2 895	10 437	0.4	99.0	
2 000 000 -	2 999 999	3 631	2 996	2 709	9 336	0.3	99.4	
3 000 000 -	9 999 999	5 011	4 000	4 034	13 045	0.5	99.8	
10 000 000 -	99 999 999	1 393	1 405	1 579	4 377	0.2	100.0	
100 000 000 -	999 999 999	35	29	37	101	*	100.0	
1 000 000 000 -	99 999 999 999	2	1	5	8	*	100.0	
總數 OVERALL			574 681	773 760	1 422 132	2 770 573	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 2026 年 4 月 1 日各地區的已估價物業
Government Rent Roll - Assessments by District as at 1 April 2026

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
		數量 Number	數量 Number	Rateable Value (千元 \$'000)
中西區	Central and Western	121	16 287	20 159 772
灣仔	Wan Chai	4	12 959	7 288 336
東區	Eastern	113	52 181	14 690 536
南區	Southern	15	51 802	13 968 060
港島	Hong Kong	253	133 229	56 106 704
油尖旺	Yau Tsim Mong	47	59 773	26 270 378
深水埗	Sham Shui Po	340	141 167	32 603 667
九龍城	Kowloon City	15	78 867	23 903 635
黃大仙	Wong Tai Sin	74	98 807	21 165 249
觀塘	Kwun Tong	308	157 993	44 079 364
九龍	Kowloon	784	536 607	148 022 293
葵青	Kwai Tsing	341	117 921	36 832 647
荃灣	Tsuen Wan	2 649	137 675	29 670 353
屯門	Tuen Mun	5 134	188 771	28 110 073
元朗	Yuen Long	29 854	214 367	33 426 669
北區	North	37 716	102 077	15 403 740
大埔	Tai Po	31 096	122 898	21 491 751
沙田	Sha Tin	4 994	243 761	53 423 500
西貢	Sai Kung	15 678	179 483	39 492 691
離島	Islands	20 586	62 677	25 374 267
新界	New Territories	148 048	1 369 630	283 225 691
總數	OVERALL	149 085	2 039 466	487 354 689

* 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.

2025-26 年度臨時估價及刪除估價 *
Interim Valuations and Deletions in 2025-26*

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	1 595	167	2 236	1 386	1 004	8
	應課差餉租值 Rateable Value (千元 \$'000)	1 654 280	594 913	2 723 738	1 695 193	585 701	348 917
九龍 Kowloon	數量 Number	14 979	1 311	3 555	1 445	443	1 541
	應課差餉租值 Rateable Value (千元 \$'000)	4 477 225	876 738	1 191 060	663 555	848 048	629 838
新界 New Territories	數量 Number	21 407	1 592	4 087	2 334	2 042	1 673
	應課差餉租值 Rateable Value (千元 \$'000)	5 920 173	2 780 574	1 876 267	1 066 116	1 297 705	821 868
總數 OVERALL	數量 Number	37 981	3 070	9 878	5 165	3 489	3 222
	應課差餉租值 Rateable Value (千元 \$'000)	12 051 678	4 252 225	5 791 064	3 424 864	2 731 454	1 800 623

* 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.

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2026-27 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾
 2026-27 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⁾	+3.8	615	+23	+4.0	359	+14
中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+3.2	1 222	+39	+3.3	711	+23
大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	+2.0	3 099	+76	+2.1	1 283	+26
私人住宅物業 Private Domestic Premises	+3.4	811	+27	+3.6	432	+16
公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾	+3.2	289	+9	+3.3	171	+5
所有住宅物業 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+3.3	613	+20	+3.5	340	+12
舖位及其他商業樓宇 Shop and Other Commercial Premises	-1.8	3 163	-59	-2.4	1 944	-48
寫字樓 Office	-5.5	3 575	-207	-5.8	2 994	-183
工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	-3.7	1 586	-62	-3.5	993	-36
所有非住宅物業 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	-2.0	2 997	-61	-2.0	1 701	-34
所有類別物業 All Types of Properties	+1.1	902	+10	+1.4	486	+7

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) 指由房屋局、香港房屋委員會、香港房屋協會及香港平民屋宇有限公司提供的租住單位。
- (4) 包括住宅用車位。
- (5) 包括工廠大廈、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 Bureau, Hong Kong Housing Authority, Hong Kong Housing Society and Hong Kong Settlers Housing Corporation Ltd. rental units.
- (4) Include car parking 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 car parking spaces in non-domestic premises.

2024-25 及 2025-26 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2024-25 and 2025-26

	差餉	Rating	地租	Government Rent
	2024-25	2025-26	2024-25	2025-26
建議書 Proposals				
接辦及完成個案 Cases received and completed	71 791	82 847	182	200
<u>覆核結果 Status on review :</u>				
- 估價作實 assessment confirmed	55 697	64 992	29	35
- 獲減應課差餉租值 rateable value reduced	4 085	6 186	6	14
- 其他 others ⁽¹⁾	12 009	11 669	147	151
反對書 Objections ⁽²⁾				
年初所餘 Outstanding at beginning of year	1 157	3 278	20	621
接辦個案 Cases received	6 445	5 873	685	158
完成個案 Cases completed	4 320	7 904	88	721
<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	4 104	7 535	51	659
- 獲減應課差餉租值 rateable value reduced	98	259	21	29
- 其他 others ⁽¹⁾	118	110	16	33
上訴 Appeals				
年初所餘 Outstanding at beginning of year	2 143	2 702	1 062	969
接辦個案 Cases received	887	1 724	41	116
完成個案 Cases completed	328	251	134	47
<u>個案完成結果 Status of completed cases :</u>				
- 估價作實 (全面聆訊) assessment confirmed (full hearing)	-	-	-	-
- 獲減應課差餉租值 (全面聆訊) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	235	72	63	41
- 撤銷/失效 withdrawn/lapsed	93	179	71	6
- 其他 others ⁽³⁾	-	-	-	-

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。
 (3) 此欄包括經徵詢律政司後，本署不再作跟進的個案，例如上訴方為已解散的香港註冊公司。

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.
 (3) These include cases where no follow-up actions will be taken with the appellants upon advice from the Department of Justice, e.g. companies which have been dissolved.

附錄

ANNEXURES

- A 刊物
Publications
- B 本署的编制及實際人數
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
香港物業報告 - 每月補編	Hong Kong Property Review - Monthly Supplement
差餉及地租簡介	Your Rates and Government Rent
香港差餉稅制 - 評估、徵收及管理	Property Rates in Hong Kong - Assessment, Collection and Administration
* 香港差餉稅收歷史	* The History of Rates in Hong Kong
誰有責任繳納差餉與地租	Who is responsible for paying rates and Government rent
「分間單位」規管租賃的小冊子及海報	Leaflets and Posters of Regulated Tenancies of Subdivided Unit
樓宇名稱	Names of Buildings
服務承諾	Performance Pledge
年報	Annual Summary
物業資訊網	Property Information Online
標示門牌號數	Display of Building Numbers

* 此書亦可在政府新聞處刊物銷售小組購買。

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

以上刊物可供市民於本署網站 www.rvd.gov.hk 免費下載。

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

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

	1.4.2025		1.4.2026		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	0	0
副署長 Deputy Commissioner	1	1	1	1	0	0
助理署長 Assistant Commissioner	4	4	4	4	0	0
首席物業估價測量師 Principal Valuation Surveyor	8	7	8	4	0	-3
高級物業估價測量師 Senior Valuation Surveyor	27	18	25	18	-2	0
物業估價測量師 Valuation Surveyor	71	68	70	66	-1	-2
助理物業估價測量師 Assistant Valuation Surveyor	5	3	5	8	0	+5
首席物業估價主任 Principal Valuation Officer	20	14	22	14	+2	0
高級物業估價主任 Senior Valuation Officer	118	87	109	94	-9	+7
物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee	319	302	318	305	-1	+3
高級租務主任 Senior Rent Officer	4	2	2	2	-2	0
一級租務主任 Rent Officer I	8	2	2	2	-6	0
二級租務主任 Rent Officer II	2	0	0	0	-2	0
高級統計主任 Senior Statistical Officer	2	2	2	2	0	0
一級統計主任 Statistical Officer I	3	2	3	0	0	-2
二級統計主任 Statistical Officer II	3	4	3	6	0	+2
高級技術主任 Senior Technical Officer	2	2	2	2	0	0
技術主任 / 見習技術主任 Technical Officer/Technical Officer Trainee	4	4	4	3	0	-1

* EST. = Establishment SG. = Strength

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

	1.4.2025		1.4.2026		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. *
總行政主任 Chief Executive Officer	1	0	1	1	0	+1
高級行政主任 Senior Executive Officer	1	2	1	1	0	-1
一級行政主任 Executive Officer I	3	2	3	3	0	+1
一級法定語文主任 Official Languages Officer I	1	1	1	1	0	0
二級法定語文主任 Official Languages Officer II	2	2	2	2	0	0
高級私人秘書 Senior Personal Secretary	1	1	1	1	0	0
一級私人秘書 Personal Secretary I	5	4	5	3	0	-1
二級私人秘書 Personal Secretary II	7	4	7	4	0	0
機密檔案室助理 Confidential Assistant	1	0	1	1	0	+1
高級文書主任 Senior Clerical Officer	18	11	18	12	0	+1
文書主任 Clerical Officer	45	40	45	39	0	-1
助理文書主任 Assistant Clerical Officer	123	113	123	111	0	-2
文書助理 Clerical Assistant	100	85	92	77	-8	-8
一級物料供應員 Supplies Supervisor I	1	1	1	1	0	0
二級物料供應員 Supplies Supervisor II	1	1	1	1	0	0
物料供應服務員 Supplies Attendant	1	1	1	1	0	0

* EST. = Establishment SG. = Strength

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

	1.4.2025		1.4.2026		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	0	0
高級會計主任 Senior Accounting Officer	2	1	2	1	0	0
一級會計主任 Accounting Officer I	6	4	6	4	0	0
二級會計主任 Accounting Officer II	0	3	0	3	0	0
執達主任助理 Bailiff's Assistant	2	2	2	2	0	0
司機 Motor Driver	7	7	7	7	0	0
辦公室助理 Office Assistant	3	2	0	0	-3	-2
二級工人 Workman II	11	9	8	8	-3	-1
高級電腦操作員 Senior Computer Operator	1	1	1	1	0	0
一級電腦操作員 Computer Operator I	5	5	5	5	0	0
二級電腦操作員 / 見習電腦操作員 Computer Operator II/Student Computer Operator	7	7	7	7	0	0
高級系統經理 Senior Systems Manager	2	1	1	0	-1	-1
系統經理 Systems Manager	4	2	4	2	0	0
一級系統分析 / 程序編製主任 Analyst/Programmer I	18	18	13	14	-5	-4
二級系統分析 / 程序編製主任 Analyst/Programmer II	9	8	4	5	-5	-3
小計 Sub-total	991	862	945	851	-46	-11

* EST. = Establishment SG. = Strength

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

	1.4.2025		1.4.2026		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						
助理署長 Assistant Commissioner	1	1	0	0	-1	-1
首席物業估價測量師 Principal Valuation Surveyor	0	0	1	1	+1	+1
高級物業估價測量師 Senior Valuation Surveyor	2	2	0	0	-2	-2
首席物業估價主任 Principal Valuation Officer	1	1	1	1	0	0
高級物業估價主任 Senior Valuation Officer	8	8	3	3	-5	-5
物業估價主任 Valuation Officer	4	4	3	3	-1	-1
高級租務主任 Senior Rent Officer	1	1	0	0	-1	-1
一級統計主任 Statistical Officer I	0	0	1	1	+1	+1
機密檔案室助理 Confidential Assistant	1	1	0	0	-1	-1
文書主任 Clerical Officer	2	2	0	0	-2	-2
助理文書主任 Assistant Clerical Officer	0	0	2	2	+2	+2
文書助理 Clerical Assistant	2	2	4	4	+2	+2
高級庫務會計師 Senior Treasury Accountant	1	1	0	0	-1	-1
高級會計主任 Senior Accounting Officer	1	1	0	0	-1	-1
高級系統經理 Senior Systems Manager	1	1	0	0	-1	-1
小計 Sub-total	25	25	15	15	-10	-10
總數 Total	1 016	887	960	866	-56	-21

* 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) 區域及地區

港島、九龍及新界區域已按區議會 2023 年的選區分界劃分為 18 個地區，詳情請見附錄 D 及 E。

(2) 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。

(3) 物業類別

住宅：

- (a) 私人住宅單位是指設有專用煮食設施、浴室和廁所的獨立居住單位。居者有其屋、私人機構參建居屋、市區改善、住宅發售和夾心階層住屋等計劃興建的住宅單位，均屬這一類別。租者置其屋計劃下已售出的前租住公屋單位亦屬這類別。

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

(1) Areas and Districts

The areas of Hong Kong, Kowloon and New Territories are divided into 18 districts as shown in Annexes D & E. The boundaries of these districts follow those of the 18 District Council Districts in 2023.

(2) 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 car parking 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.

(3) Property Types

Domestic:

- (a) Private domestic units are defined as independent dwellings with exclusive cooking facilities, bathroom and toilet. Domestic units built under the Home Ownership, Private Sector Participation, Urban Improvement, Flat-for-Sale and Sandwich Class Housing Schemes, etc. are included. Those former public rental housing units sold under the Tenants Purchase Scheme are also included.

技術附註 Technical Notes

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) 公屋住宅單位包括由房屋局、香港房屋委員會、香港房屋協會及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樓、天台建築物等。

非住宅：

(a) 鋪位包括設計或改建作零售業用途，並實際作這用途的物業。

(b) 其他商業樓宇包括設計或改建作商業用途的樓宇，但不包括鋪位或寫字樓，例如百貨公司等。

(c) 寫字樓包括商用樓宇內的物業，但不包括綜合用途樓宇內的非住宅用途單位。

(d) 工貿大廈包括設計或獲證明作工貿用途的物業。

(e) 工廠大廈包括為一般製造業工序及與該等工序有直接關係的用途（包括寫字樓）而建設的樓宇，其他主要是為特殊製造業而建的廠房亦包括在內，此類特殊廠房通常由一名廠東使用。

(f) 貨倉包括設計或改建作倉庫或冷藏庫的樓宇及其附屬寫字樓，並包括位於貨櫃碼頭區內的樓宇。

Domestic units are classified 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 include those built for rental by Housing Bureau, 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.

Non-Domestic:

(a) Shops comprise premises designed or adapted for retail trade and used as such.

(b) Other Commercial premises include premises designed or adapted for commercial use, but not falling within the category of shop or office, e.g. department stores, etc.

(c) Office premises comprise premises situated in buildings designed for commercial/business purposes. Excluded are non-domestic floors in composite buildings.

(d) Industrial/office premises comprise premises designed or certified for industrial/office use.

(e) Factory premises comprise premises designed for general manufacturing processes and uses (including offices) directly related to such processes. The other factory premises, primarily purpose-built for specialised manufacturing processes are included. These specialised factories are usually for occupation by a single operator.

(f) Storage premises comprise premises designed or adapted for use as godowns or cold stores and include ancillary offices. Premises located within container terminals are included.

技術附註 Technical Notes

(g) 車位包括位於主要作住宅或非住宅用途樓宇內的停車位。

(h) 其他物業是指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。

(4) 租金

本年報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。

(5) 貨幣

除另有說明外，本年報所用的「元」均指港元。

(6) 四捨五入

由於數字四捨五入，所以各表內個別項目的總和與所示的總數可能有些微差別。

(g) Car parking spaces include parking spaces either in a predominantly domestic or non-domestic building.

(h) Other premises are those 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.

(4) Rent

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

(5) Currency

Where dollars are quoted in this report, they are, unless otherwise stated, Hong Kong dollars.

(6) 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(p), 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	124(p), 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、 春坎角、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

(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：九龍 Area : Kowloon			
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九文化區、 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(p)
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, 286(p), 290, 291, 292, 293, 294, 295, 297, 298

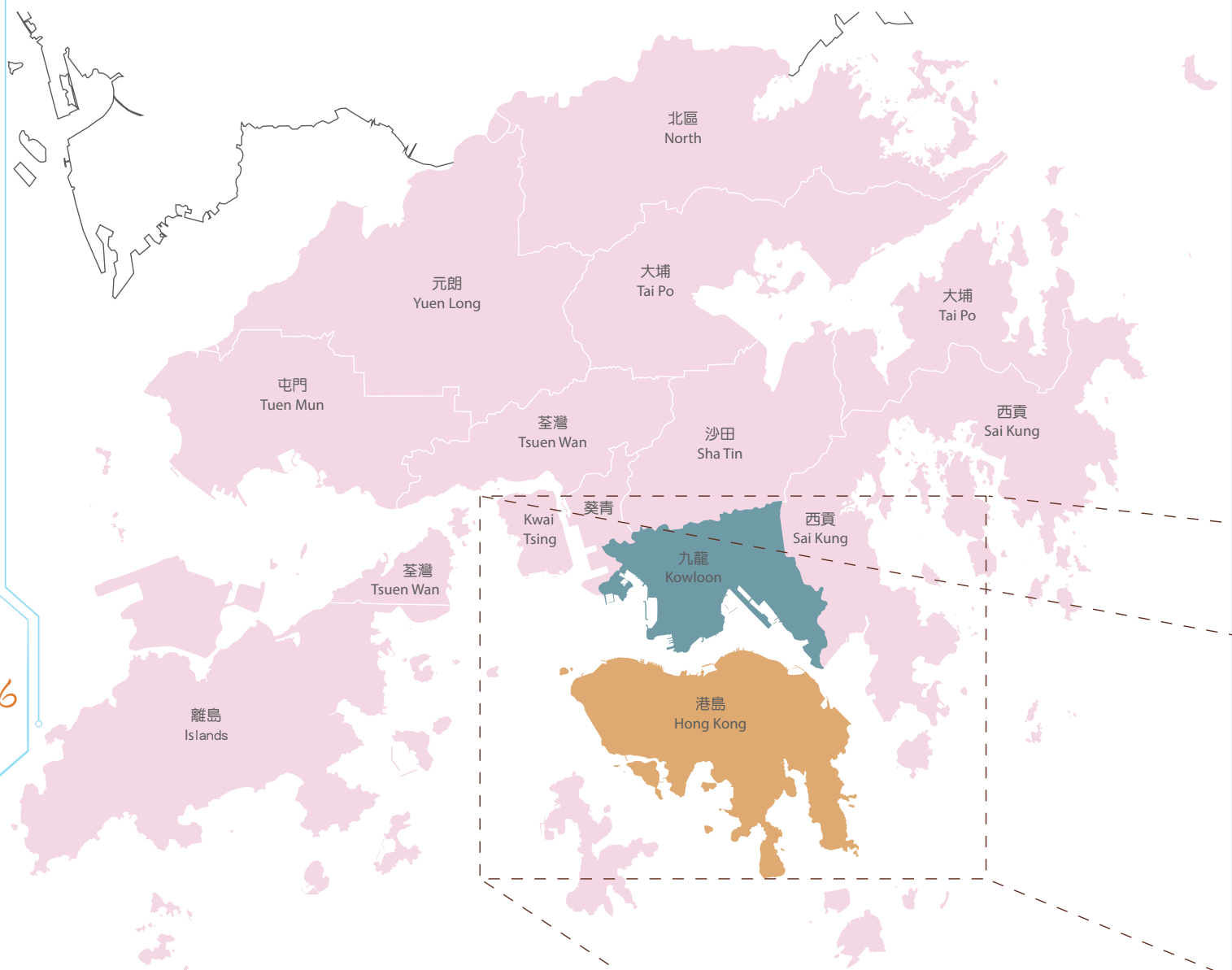
(p) = part 部分

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, 413, 414, 415, 416, 421, 422, 423, 424, 425, 426, 427, 428, 431, 432, 433, 434, 441, 442, 512(p)
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	510, 511, 512(p), 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, 547, 548, 549, 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, 757(p)
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(p), 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、 愉景灣)、南丫島	Cheung Chau, Peng Chau, Lantau Island (including Tung Chung, Discovery Bay), Lamma Island	911, 912, 913, 920, 931, 932, 933, 934, 941, 942, 943, 944, 950, 951, 961, 962, 963, 971, 972, 973(p), 976

(p) = part 部分

分區圖
Plans



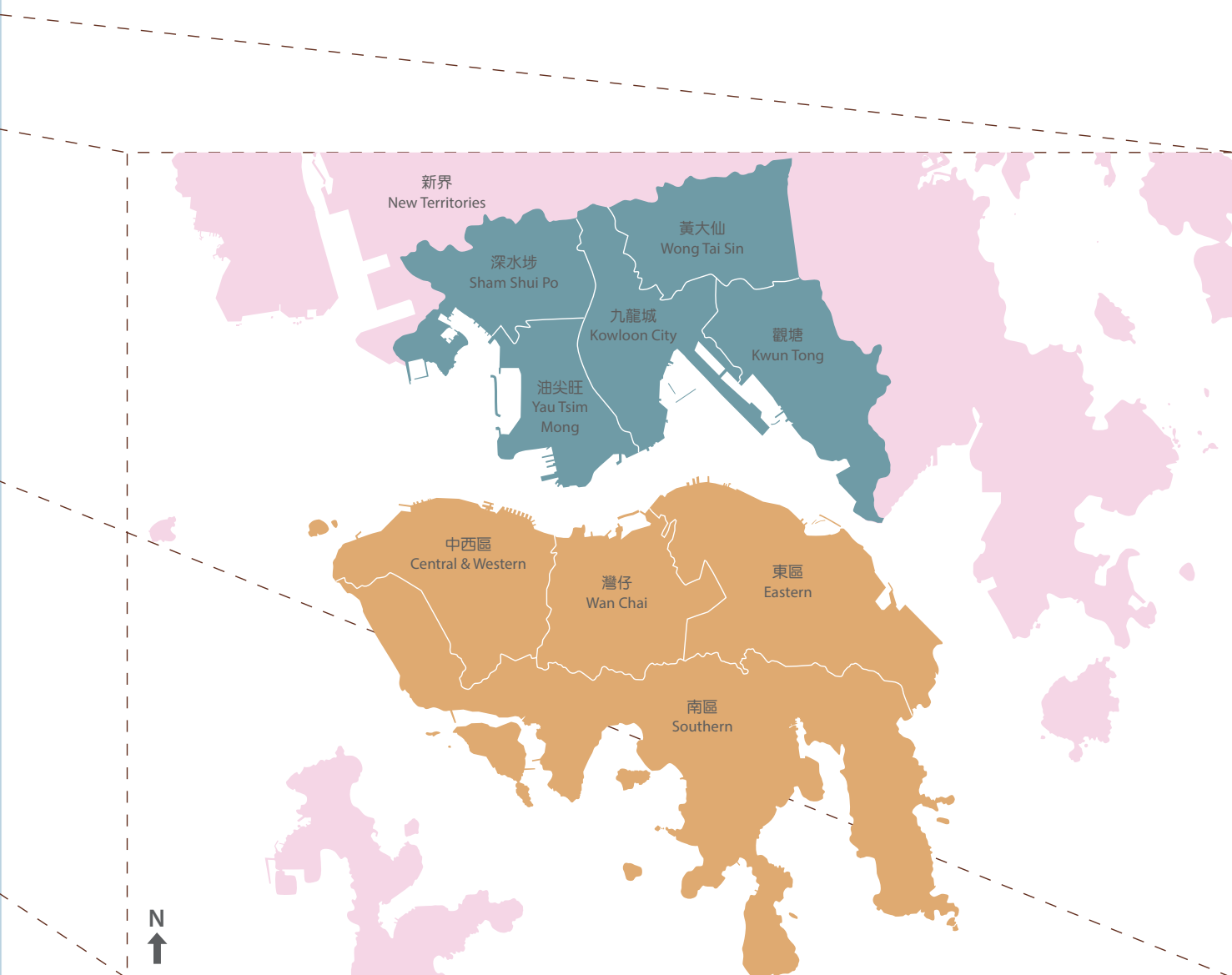
新界地區
New Territories Districts

分區圖
Plans



差餉物業估價署
Rating and Valuation Department

港島及九龍地區
Hong Kong and Kowloon Districts



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