



2005-2006

差餉物業估價署年報

Rating and Valuation Department Annual Summary



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

年报

ANNUAL SUMMARY 2005 - 2006





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差餉物業估價署署長 彭贊榮
Kenneth T. W. PANG, J.P.
FHKIS, FRICS, RPS(GP), MPA(Harvard)
Commissioner of Rating and Valuation

署长序言 Commissioner's Overview

- 挑战与成绩
- 机遇与展望
- Challenges and Achievements
- Opportunities and Prospects

2005-2006年度内本港经济喜见持续增长，而本署的服务表现及效率均取得美满成绩。为配合于2006年2月22日所发表的2006-2007年度财政预算案，本署较往常提早了三星期完成225万个物业的应课差餉租值重估工作，充分发挥团队精神。此外，本署在各个服务范畴的表现均超越或达到所订立的目标。

本署履行一贯承诺，不断为市民提供更高质素的服务，并致力将服务扩展。今年已选定了三个服务范畴加以发展，包括：以电子方式递交表格及通知书、综合发单及缴款服务，及计划创立「物业资讯通」。

挑战与成绩

2006-2007年度的全面重估差餉工作较预期提前顺利完成，并以更高成本效益及生产力，重新评估了225万个物业的应课差餉租值。由于物业市道持续造好，应课差餉租值录得平均9%的升幅。这是自1999年以来第八次进行的每年重估差餉，并且是连续第二年录得整体升幅。

由于差餉估价册及地租登记册已迈进网上「无纸化」的新时代，因此本署在完成重估差餉工作后，已将这两份文件上载网站，让市民在2006年3月18日至5月31日的递交建议书期间，均可全日24小时登入网站查阅新的应课差餉租值。

透过网站向市民提供服务 and 资讯的模式日益普及，而本署网站亦于2005年年中以焕然一新的面貌再推出，采用各政府部门统一的「外观与风格」设计，让浏览网站人士使用服务时倍感方便简单。

以往必须亲身或以邮递方式送达的法定表格，市民现已可选择以电子方式递交。本署更凭著这项崭新的电子表格服务，在2005年「公务员优质服务奖励计划」中获奖。此外，本署亦凭著「邮缴通」这项由香港邮政联同其他七个部门合作发展的项目，夺得部门合作奖项。

「综合发单及缴款服务」仍深受拥有多项物业的缴纳人欢迎。他们可以选择收取一张综合征收通知书，全部帐目，一目了然。这项服务惠及约1 600个综合帐户的缴纳人，涉及的估价物业约为140 000个。

有关评估发展用地的地租所引起的法律争议历时已久，差餉物业估价署署长于2005年4月决定撤销有关的地租缓缴令，因而触发了多宗要求司法覆核的申请。有关的司法覆核于2006年6月在高等法院进行聆讯，裁决有待公布。

香港于1845年开征差餉，而2005年正好是差餉的160周年纪念。本署于多个公众地点举行「差餉160周年纪念」巡回展览，并将《香港差餉税收历史》一书印行第二版，阐述差餉160年来的悠久历史和重要发展历程。该书的中文版（即繁、简字体版）亦首次推出。

机遇与展望

在今日瞬息万变的环境中，资讯科技在迎合不同需求方面继续起著举足轻重的作用。善用资讯科技可将挑战转化为机遇，有助提升顾客服务和工作效率。本署有多项电子政府服务措施已经推出或正在筹划中，包括：

- 本署已制定部门未来五年的资讯科技计划，以配合部门的资讯科技运作需要和各项新措施的推行。该计划将加强本署的资讯科技基本设施、提升人力资源及知识管理，让本署更能作好准备面对未来的挑战。本署现正为计划的落实申请拨款。
- 广受欢迎的差餉及地租「综合发单及缴款服务」，及以电子方式递交表格和通知书服务将继续加以扩展和提升。
- 本署正研究以电子方式发出征收差餉／地租通知书和申报表的可行性。
- 本署已设立一个完备的「综合物业资料库」，网罗关于物业资讯的文字记录与图像资料。这个资料库有助简化估价程序，以及方便本署与其他政府部门交换数据。该资料库已开始运作，其功能由透过发展「地理讯息系统估价模式」而得以继续提升。
- 创立一个以「公营部门与私营机构合作」模式运作的「物业资讯通」建议，已获电子政府督导委员会原则上通过。这个正在积极进行中的电子化计划推出后，可让市民方便地使用「一站式」检索功能，取得各政府部门储存的物业资料及其他增值服务。

本署会继续努力不懈，善用资讯科技为市民提供服务，从而提升服务的效率和质素，满足顾客的期望。

本署已自2006年7月1日起参与政府五天工作周的第一阶段实施计划，将平日的办公时间延长45分钟，由上午8时15分至下午6时为市民提供服务，并在星期六设置投递箱方便市民。电话查询热线及网上服务仍然继续全日24小时运作。

我谨借此机会衷心感谢本署全体员工，大家同心协力，与时俱进，贯彻本署的理想，锐意在物业估价和资讯服务的领域上，精益求精，成为全球同类专业公营机构的典范。

差餉物业估价署署长
彭赞荣太平绅士
2006年8月

2005-2006 was a year of sustained growth and remarkable achievements for the Rating and Valuation Department. With concerted efforts and teamwork, our staff completed the annual revaluation of 2.25 million assessments three weeks earlier than usual to meet the 2006-2007 Budget Day on 22 February 2006. We were also successful in achieving or exceeding our performance targets in all our service areas.

As an on-going commitment, we will continue to enhance and expand our services to the public, particularly in three aspects for the current year, namely : electronic submission of forms and notices, the Consolidated Billing and Payment Service and the planned Property Information Hub initiative.

Challenges and Achievements

The annual revaluation of 2.25 million assessments for 2006-2007 was successfully completed ahead of time with higher productivity and cost-efficiency. Following the continuing upturn of the property market, the revaluation exercise registered an average increase of 9% in rateable values. This was the eighth annual revaluation conducted since 1999 and the second consecutive year in which a general increase in values had been recorded.

Having moved to the era of the "paperless" electronic Valuation List and Government Rent Roll, the Department opened this electronic document on its website for public inspection of the new rateable values on a 24-hour basis throughout the proposal period from 18 March to 31 May 2006.

In recognition of the growing importance of websites in providing services and information to the public, the Department revamped its own website in mid-2005 to adopt the Government's "Common Look and Feel Design", offering visitors a more familiar and user-friendly experience.

The Department won an award under the Civil Service Outstanding Service Award Scheme 2005 in recognition of its new e-form service which provided for electronic submission of statutory forms previously required to be served in person or by post. The Department was also one of the winners of the Partnership Award for the "PayThruPost" project jointly developed by the Hongkong Post and seven other departments.

The Consolidated Billing and Payment Service continued to be well received by payers of multiple properties who opted for the convenience of a single demand note covering all their properties. About 1 600 consolidated account payers involving some 140 000 properties benefited from this service.

In connection with the protracted appeals against Government rent assessment of development sites, the Commissioner of Rating and Valuation made a decision to withdraw the holding over orders of Government rent payment in April 2005. This resulted in a number of applications for judicial review. The High Court conducted the judicial review hearing in June 2006 and the judgement is awaited.

The year 2005 commemorated the 160th anniversary of rates in Hong Kong as property rates were first levied in 1845. A series of exhibitions were staged in public venues and the second edition of "The History of Rates in Hong Kong" was published, documenting the long history and significant development of rates over the past 160 years. Two Chinese editions (including the Simplified Chinese version) of this book were published for the first time.

Opportunities and Prospects

The use of Information Technology continues to play a key role in today's changing environment, meeting diverse demands and turning challenges into opportunities to enhance customer service, productivity and efficiency. A number of e-government initiatives have been put in place or are being pursued :

- A Departmental IT Plan has been formulated to structure our IT operational needs and new initiatives for the next 5 years. The Plan will strengthen our IT infrastructure, enhance human resource and knowledge management, and position the Department well to meet the challenges ahead. Funding is being secured to implement the programmes.
- The popular Consolidated Billing and Payment Service for rates and Government rent, and the electronic submission of forms and notices will continue to be expanded and upgraded.
- The feasibility of introducing electronic demand notes and electronic requisition forms is being studied.
- "Integrated Property Data Base", a comprehensive textual and graphic repository of property information which can streamline the valuation process and facilitate data exchange with other Government departments, is now in operation. Its functionalities have been further enhanced by the incorporation of Geographic Information System (GIS) Valuation Modules.
- The proposal of establishing a "Property Information Hub" under a Public Private Partnership (PPP) model has been endorsed in principle by the E-Government Steering Committee. This initiative which is being actively pursued will offer the public "one-stop" electronic access to property information held by various Government bodies with value-added services.

The Department is strongly committed to applying Information Technology in public service delivery and improving service efficiency and quality standards in meeting customer expectations.

Joining the first phase of Government's new initiative of a 5-day week in the civil service effective from 1 July 2006, the Department has extended its operating hours by 45 minutes on each weekday, serving the public from 8:15 am to 6:00 pm. Drop-in box facilities are available on Saturdays. The Telephone Enquiry Hotline and many web-enabled services continue to operate on a 24-hour basis.

I am deeply indebted to all our staff for their unfailing support and dedication in upholding the Department's vision of being a world-wide model as a public agency in property valuation and information services.

Kenneth T. W. Pang, JP
Commissioner of Rating and Valuation
August 2006



理想及使命 Vision and Mission

理想

在物业估价和资讯服务的领域，成为全球同类专业公营机构的典范。

使命

提供公平合理的估价，迅速地征收差餉及地租。

提供优质的物业资讯和相关服务，配合社会的需要。

推广资讯和技术交流，提高物业市场透明度和效率。

扩展积极进取的部门文化和团队精神。

信念

称心服务：我们主动掌握顾客的需要，时刻提供称心满意的服务。

全力承担：我们就服务水平和表现，竭诚尽责。

专业精神：我们善用专业知识、技术和经验，并坚守至高的诚信。

创新求进：我们力求创新，积极进取，掌握机遇和勇于面对挑战。

以人为本：我们重视每一位同事、伙伴和顾客，以互重互信的精神，同心协力，开拓未来。

物有所值：我们善用资源，向顾客和伙伴提供最佳服务。

Vision

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

Mission

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.

Values

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

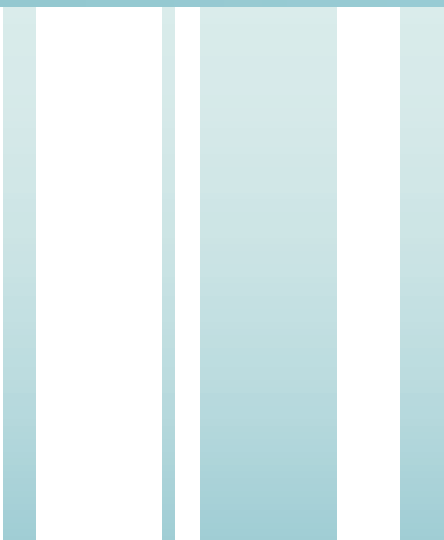
Accountability : We accept our accountability to the Government and community
for our service standards and performance.

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.





职能 Functions

- 评估差饷
- 评估地租
- 帐目及发单
- 物业估价服务
- 物业资讯服务
- 业主与租客户服务
- Rating
- Government Rent
- Accounting and Billing
- Property Valuation Services
- Property Information Services
- Landlord and Tenant Services

差餉物業估價署的主要职能计有：

- 评估差餉及地租；
- 管理差餉及地租的帐目与发单；
- 向政府决策局／部门提供物业估价服务；
- 向政府决策局／部门、公共机构与私营机构提供物业资讯服务；以及
- 执行《业主与租客（综合）条例》（第7章），包括就住宅租务向业主及租客提供咨询及调解服务。

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 service 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 in respect of residential properties.

评估差餉 Rating

「差餉」是对房地产征收的税项，并根据应课差餉租值乘以一个指定百分率征收。

物业的「应课差餉租值」是根据物业在指定日期于公开市场上所取得的全年租金估值。

根据《差餉条例》（第116章），差餉物業估價署署长负责编制估价册，载列全港已评估差餉的物业资料。

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

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

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

估价册 The Valuation List

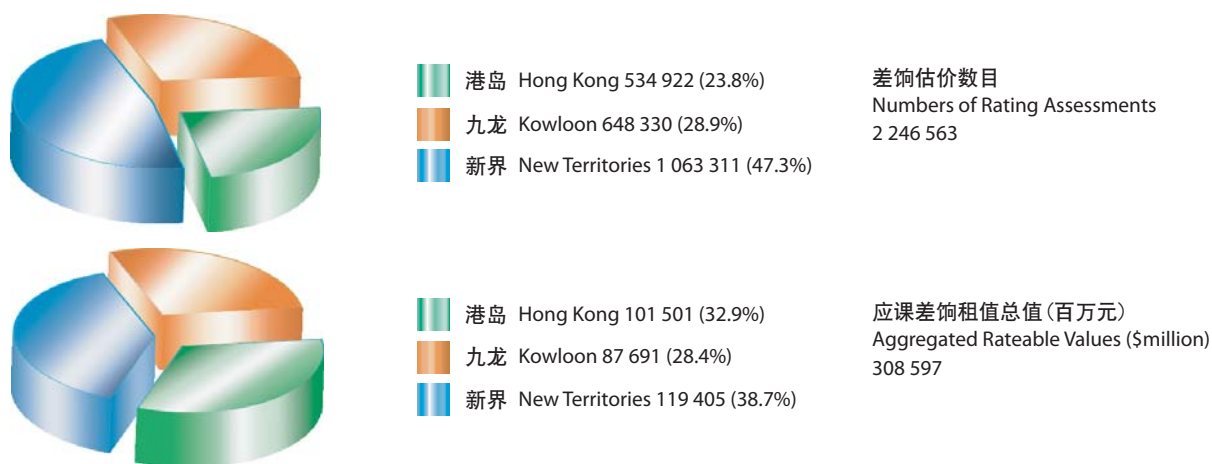
估价册载录所有已评估差餉的物业及其应课差餉租值。

截至2006年4月1日，估价册共载有2 246 563个差餉估价项目，应课差餉租值总值达3 086亿元。有关详情请参阅表1至表8。

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

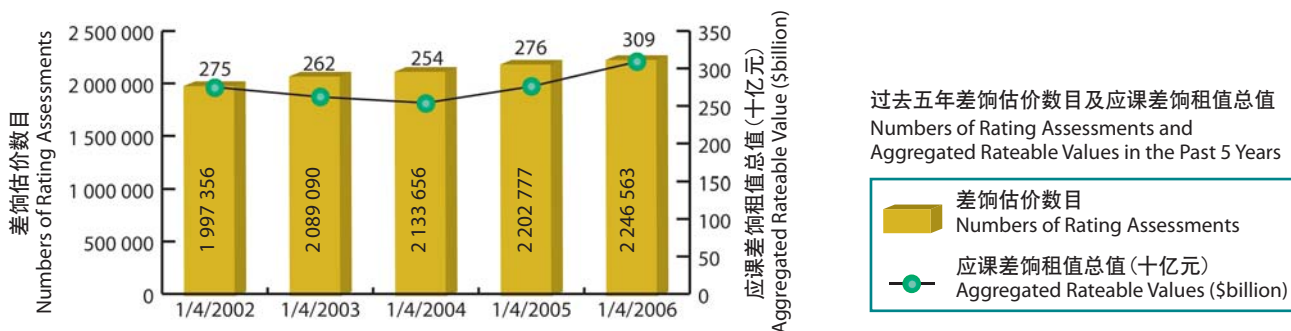
The Valuation List as at 1 April 2006 contained 2 246 563 rating assessments with total rateable values of \$308.6 billion. Further details are shown in Tables 1 - 8.

截至 2006 年 4 月 1 日的差餉估价数目及应课差餉租值总值
Numbers of Rating Assessments and Aggregated Rateable Values as at 1 April 2006



下图显示过去五年差餉估价数目及其应课差餉租值总值：

The following graph shows the numbers of rating assessments and the aggregated rateable values in the past 5 years:



评估地租 Government Rent

香港的土地一般由政府以批地形式，即以政府租契租出。承租人须为此缴纳「地租」。

本署负责评定两类地租，根据物业的应课差餉租值计算地租应缴额。该两类地租分别根据下列条例缴纳：

- (a) 《地租（评估及征收）条例》（第515章）；及
- (b) 《政府租契条例》（第40章）。

Land in Hong Kong is normally held from the Government by way of a land grant known as 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).

根据《地租(评估及征收)条例》(第515章)而评估的地租

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

差餉物业估价署署长负责评估和征收第515章所涵盖的地租，并编制地租登记册，该册载列所有根据此条例评估地租的物业的应课差餉租值。截至2006年4月1日，地租登记册载有1 686 044个估价项目，应课差餉租值总值约为1 629亿元。有关详情请参阅表9。

第515章所指的地租的数额，为物业应课差餉租值的3%，并会跟随应课差餉租值的改变而调整。依据第515章须缴纳地租的物业，包括根据下列适用租契持有的物业：

- (a) 原没有续期权利，但自《中英联合声明》在1985年5月27日生效后获准延期或续期的契约；以及
- (b) 自1985年5月27日起新批出的契约，包括交回后重批的租契。

唯一获豁免的物业是由乡郊原居村民(或其父系合法继承人)或祖／堂自1984年6月30日以来便一直持有的旧批约地段、乡村地段、小型屋宇或相若的乡郊土地。持有此类乡郊土地的原居村民或祖／堂，只须继续缴纳先前须缴的象征式地租。

对于大部分须缴纳第515章所指地租的物业而言，用作计算地租的应课差餉租值与用作计算差餉的应课差餉租值并无分别。如物业获豁免评估差餉，或物业只有部分须缴纳地租(例如：物业所处土地一部分是根据适用租契而持有，另一部分则根据其他类别的租契而持有)，本署会分别厘定两项应课差餉租值。

The Commissioner is responsible for assessing and collecting Cap. 515 Government rent and for the compilation of the Government Rent Roll containing the rateable values of all properties liable for assessment under this Ordinance. The Government Rent Roll contained 1 686 044 assessments as at 1 April 2006 with an aggregated rateable value of \$162.9 billion. Further details are shown in Table 9.

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

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

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

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

根据《政府租契条例》(第40章)而评估的地租

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

可续期租契于续期后的地租评估和征收，受到《政府租契条例》(第40章)所规管。根据该条例的规定，有关地租为物业在租契续期日应课差饷租值的3%。这类地租有别于第515章所指的地租，其数额在续期后会维持不变，直至该土地已作重新发展。当重建完成后，地租便会修订为新建筑物应课差饷租值的3%。

本署须就第40章的规定，为续期及重新发展的个案，向地政总署提供新地租额，以及答覆市民有关的查询。

The assessment and collection of Government rent chargeable during the renewed term of a renewable lease are regulated by the Government Leases Ordinance (Cap. 40) which provides, among other things, that such rent shall be assessed at 3% of the rateable value as at the date of renewal of the lease concerned. Unlike Cap. 515 Government rent, this rent will remain fixed 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 renewal action, providing the Lands Department with assessments of new rents where a renewal or redevelopment has taken place and responding to enquiries from the general public.

帐目及发单

Accounting and Billing

由1995年7月1日起，差饷物业估价署署长接管差饷的发单及修订帐目职务，包括追讨差饷欠款。

由1997年6月28日起，本署根据《地租(评估及征收)条例》负责发单征收地租。

差饷及地租均须每季预缴。倘若物业须同时缴纳差饷及地租，差饷缴纳人便会收到合并征收通知书。

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

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

物业估价服务 Property Valuation Services

印花税 Stamp Duty

本署审查物业的转让，向印花税署署长（由税务局局长兼任）提供估值方面的意见，目的是保障政府在印花税方面的收入。若认为所申报的转让价值不可接受，本署便会就物业的估价提供意见。

本署亦会为没有订明价值的转让物业提供估值。

The Department provides valuation advice to the Collector of Stamp Revenue (who is also the Commissioner of Inland Revenue) by examining transactions involving the transfer of property. The aim is to safeguard revenue from this source. Where the stated consideration is considered unacceptable, the Department will provide a valuation advice.

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

遗产税 Estate Duty

本署向遗产税署署长（同样由税务局局长兼任）建议恰当的物业价值，以厘定遗产税。不过，自从遗产税于2005年7月起被取消后，已无须提供这项服务。

The Department also advises the Estate Duty Commissioner (again the Commissioner of Inland Revenue) on the appropriate value of property for Estate Duty purposes. However, effective from July 2005, the valuation service was no longer required following the abolition of Estate Duty.



为其他政府部门提供估价服务 Valuations for Other Government Departments

本署亦经常为政府其他部门及半政府机构提供估价服务。

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

物业资讯服务 Property Information Services

物业市场资料 Property Market Information

在评估差饷及物业价值的过程中，本署会收集到大量的物业资料，从而能为政府在物业市场方面提供专业意见。本署定期修订多项统计数据，并分发给决策局及其他政府部门。

此外，本署亦会应各局及部门的要求，进行专题研究和分析。

本署每年出版的《香港物业报告》，回顾过往一年物业市场的情况，并预测未来两年的楼宇落成量。报告内亦载有主要物业类别的总存量及空置量。

另外，本署印制的《香港物业报告-每月补编》定期更新物业售价、租金统计、市场回报率、落成量、买卖宗数及成交总值的资料。

为配合《地产代理条例》的实施，本署设有资讯热线，市民可以透过此项收费服务，利用图文传真机索取住宅物业楼龄、实用面积和物业许可用途的资料。

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

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

The "Hong Kong Property Review", an annual publication of the Department, reviews the property market over the preceding year and provides forecasts of completions for the following 2 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".

To facilitate implementation of the Estate Agents Ordinance, members of the public can obtain by facsimile, at a fee, information on the age, saleable area and permitted use of a residential property through the Department's Info-Hotline service.

编配门牌号数 Building Numbering

根据《建筑物条例》（第123章），差饷物业估价署署长主管全港楼宇门牌号数编配事宜。本署会在进行日常的差饷估价工作时，同时执行这项工作，为新建楼宇在落成前编配门牌号数。

本署会透过举办大规模的宣传活动，鼓励市民在楼宇和店铺入口处标示正确门牌号数。

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

The Department promotes the correct display of building numbers at entrances to shops and buildings by means of publicity campaigns.

楼宇名称

Names of Buildings

本署编制及修订《楼宇名称》一书，详列全港楼宇的中英文名称、地址及落成年份。

该书有助市民、紧急服务人员、邮政署及其他政府部门迅速找出楼宇的地址。

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

This book assists the public, the emergency services, the post office and other departments to identify addresses of particular buildings.

Name of Building 楼宇名称	Address 地址	Year Built 落成年份
Cheung Sha Wan Government Offices 长沙湾政府合署	303 Cheung Sha Wan Rd. 长沙湾道 303 号	-
Cheung Sha Wan Indoor Games Hall 长沙湾室内运动场	620 Cheung Sha Wan Rd. 长沙湾道 620 号	-
Cheung Sha Wan Plaza 长沙湾广场	833 Cheung Sha Wan Rd. 长沙湾道 833 号	1989
Cheung Sha Wan Police Station 长沙湾警署	880 Lai Chi Kok Rd. 荔枝角道 880 号	-
Cheung Sha Wan Temporary Wholesale Poultry Market 长沙湾临时家禽批發市場	1 & 4 Hing Wah St. 興華街 1 及 4 号	1974

业主与租客服务

Landlord and Tenant Services

本署负责执行《业主与租客（综合）条例》（第7章）。该条例对业主与租客双方的权利与义务均有所规定。本署亦会因应租务市场的变化，定期检讨该条例的运作。

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. The Ordinance is kept under regular review having regard to the changing circumstances of the rental market.



谘询及调解服务

Advisory and Mediatory Services

本署人员免费为市民提供全面的住宅租务谘询服务，包括定期前往多个民政事务处，以及每天到土地审裁处当值，提供服务。

市民亦可透过本署24小时自动电话资讯服务，或从本署网站取得有关租务的一般资讯。

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

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

监察收楼令

Monitoring of Possession Orders

如业主以自住或重建理由获土地审裁处颁发收回处所管有令（收楼令），本署会定期监察有关物业，以执行该条例及收楼令的规定。

The Department regularly monitors premises where landlords are granted orders for possession by the Lands Tribunal on self-occupation or redevelopment grounds. The objective is to enforce the requirements of the orders as well as the Ordinance.

新租出或重订协议通知书

Notice of New Letting or Renewal Agreement

本署为业主批署新租出或重订协议通知书（表格CR109）。该通知书为采取追收租金法律行动的必需文件。

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



服务表现及成绩 Performance and Achievements

- 评估差饷及地租
- 帐目及发单
- 估价及物业资讯服务
- 业主与租客服务
- 服务表现及目标
- 差饷160周年纪念展览
- Rating and Government Rent
- Accounting and Billing
- Valuation and Property Information Services
- Landlord and Tenant Services
- Performance and Service Targets
- 160th Anniversary of Rates Exhibition

评估差餉及地租

Rating and Government Rent

保存及更新估价册及地租登记册

Maintenance of the Valuation List and Government Rent Roll

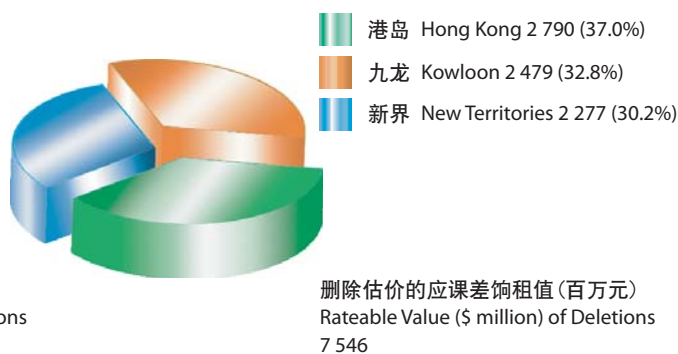
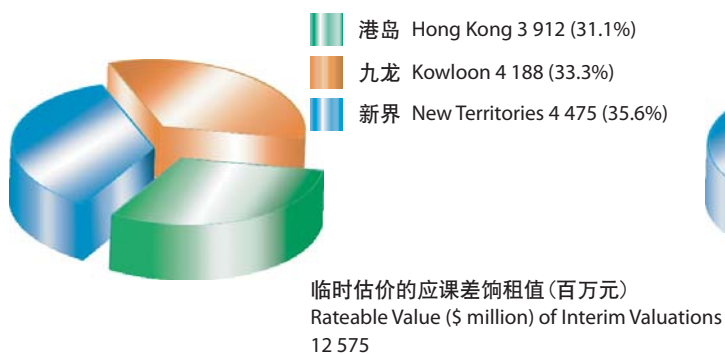
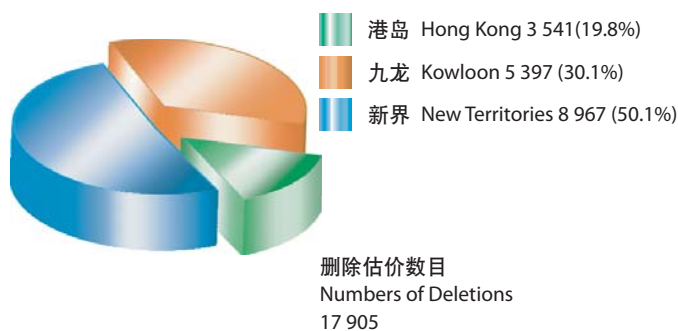
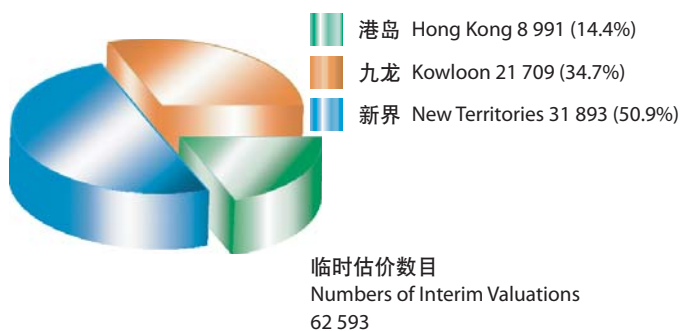
本署不时更新和修订估价册及地租登记册内的资料，有关工作包括加入新建楼宇及须缴纳差餉及／或地租的物业、删除已拆卸楼宇及无须继续评估差餉及／或地租的物业，以及将曾更改结构的物业的原有估价删除，然后加入重新评定的估价。「临时估价」及「删除估价」是修订估价册及地租登记册的常用方法。

表10显示2005-2006年度临时估价及删除估价的数目。下列图表显示按区域划分估价册及地租登记册内临时估价和删除估价的数目，以及有关的应课差餉租值：

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

The numbers of interim valuations and deletions carried out in 2005-2006 are shown in Table 10. The following charts show the distribution by region of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:

2005-2006年度的临时估价及删除估价
Interim Valuations and Deletions in 2005-2006



每年重估应课差餉租值 Annual General Revaluations

不同类别及在不同地区的物业，其租金水平会随著时间转变而有不同幅度的变动。自1999年开始，本署每年进行全面重估应课差餉租值，以便根据物业最新的公开市值租金评定物业的差餉租值，以此基础公平地重新分配缴纳差餉和地租的责任。

在全面重估2006-2007年度的应课差餉租值的过程中，本署重新评估载于估价册内约225万个物业的应课差餉租值，以及载于地租登记册内约169万个物业的应课差餉租值。

新应课差餉租值的生效日期是2006年4月1日，估价依据日期为2005年10月1日。

重估完成后，应课差餉租值平均上调9%。其中78.2%物业的应课差餉租值有平均11%的升幅，另有19.3%物业的应课差餉租值维持不变。余下2.5%物业的应课差餉租值则有平均约6%的跌幅。

表11详列全面重估应课差餉租值后，主要类别物业的差餉及地租的变动。

Rental levels change over time by varying amounts for different categories of premises and in different locations. Since 1999, revaluations are conducted annually to bring rateable values up to date and to redistribute the overall rates and Government rent liability fairly in proportion to the open market rental value of properties.

Approximately 2.25 million assessments in the Valuation List and 1.69 million assessments in the Government Rent Roll were reviewed in the revaluation for 2006-2007.

The new rateable values which took effect on 1 April 2006 were based on market rents as at the valuation reference date of 1 October 2005.

The exercise had resulted in an average increase of 9% in rateable values. For 78.2% of the properties, the rateable values were increased by 11% on average. 19.3% had no change in rateable values. The remaining 2.5% of the properties had their rateable values reduced by about 6% on average.

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



建议、反对及上诉

Proposals, Objections and Appeals

市民如对估价册或地租登记册内资料有意见，可于每年4月和5月向本署署长提交建议书，要求修改有关的资料。

然而，如果地租登记册内的物业与估价册的相同，则只须就估价册的记项提交反对建议书。估价册如因建议书而有任何修改，地租登记册亦会相应修改。

缴纳人如欲就临时估价、删除估价或更正估价册及地租登记册内的资料提出反对，可于有关通知书的发出日期起计28日内，向本署署长提交反对书。

在上述情况下，本署的专业人员均会详细考虑所有建议书和反对书。如果没有收到撤销通知书或不曾达成修改协议，署长便会发出「决定通知书」。

缴纳人接获「决定通知书」后，如仍不满署长的决定，可在「决定通知书」发出日期起计28日内向土地审裁处提出上诉。

在上述情况下，本署的专业人员会就估价册及地租登记册内所载的应课差餉租值提出支持的陈词和论证，并会以差餉物业估价署专家证人的身分出席土地审裁处的聆讯。

表12详列过去两年所处理过的建议书、反对书及上诉个案数目。

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

However, if the property included in the GRR is identical to that in the Valuation List, the proposal can only be made against the entry in the Valuation List. Any alteration to the Valuation List resulting from the proposal will also be made to the GRR.

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

In both circumstances, 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 issue of the respective notices.

In such circumstances, professional officers of the Department prepare cases in support of the Valuation List and GRR entries, and appear before the Lands Tribunal as the Commissioner's expert witnesses.

Details of proposals, objections and appeals dealt with in the past 2 years are shown in Table 12.

差餉征收率

Rates Charges

差餉是根据应课差餉租值乘以一个百分率而征收的。在2006-2007财政年度，差餉征收率为5%。这5%的差餉征收率自1999-2000年度起便一直维持不变。

现时所有差餉收入都拨入政府一般收入帐目。

Rates are payable at a percentage of rateable value. For the financial year 2006-2007, this percentage is 5%. The rates percentage charge has remained unchanged at 5% since 1999-2000.

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

按供水情况扣减差餉 Water Concessions

任何物业如只获政府输水管供应未经过滤的淡水，每年缴纳的差餉额可获扣减7.5%。

如没有淡水供应，则每年缴纳的差餉额可获扣减15%。

下表概括列出截至2006年4月1日，这些按供水情况获扣减差餉的物业数目及应课差餉租值总数：

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 numbers and aggregated rateable values of assessments with water concessions as at 1 April 2006 are summarised in the table below:

		按供水情况扣减差餉的物业 Properties with Water Concessions		
		应课差餉获扣减7.5% Rates payable reduced by 7.5%	应课差餉获扣减15% Rates payable reduced by 15%	
	数目 No.	应课差餉租值(千元) Rateable Value (\$'000)	数目 No.	应课差餉租值(千元) Rateable Value (\$'000)
港岛 Hong Kong	1	31	31	29 569
九龙 Kowloon	-	-	-	-
新界 New Territories	97	1 234	1 195	178 293
总数 Overall	98	1 265	1 226	207 862

根据《地租(评估及征收)条例》(第515章)征收地租

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

截至2006年4月1日，地租登记册载有1 686 044个估价。

在2005-2006年度，本署为征收地租而进行的临时估价有49 284个，被删除的估价则有10 503个。详情见表10。

发展用地、重新发展用地及农地应否评估地租一事，曾争议多年。这宗上诉案的法律争议已经由终审法院于2001年3月作出裁决，确认本署的法律观点，认为根据地租条例／规例的规定，发展用地、重新发展用地及农地均须缴纳地租。

尽管此事的法律争议已经解决，但针对发展用地估价事宜的上诉仍有待审理。有关的地租测试个案已排期于2006年10月在土地审裁处进行聆讯。

另一宗与此上诉案有关的法律争议，涉及本署署长撤销上诉中发展用地的地租缓缴令的司法覆核。高等法院已于2006年6月进行司法覆核聆讯，本署现正等待有关的裁决。

The number of assessments in the Government Rent Roll on 1 April 2006 was 1 686 044.

The numbers of interim valuations and deletions carried out in 2005-2006 for Government rent purposes were 49 284 and 10 503 respectively. See details in Table 10.

The assessability of development sites, redevelopment sites and agricultural lots had been disputed for several years. The matter was finally resolved with the Court of Final Appeal judgement delivered in March 2001, which 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 Ordinance/Regulation.

Although the legal issues on the assessability have been settled, the appeals against the valuation of development sites are still outstanding and will have to be argued before the Lands Tribunal in a test case, scheduled for hearing in October 2006.

In connection with the above appeals, there were applications for judicial review of the Commissioner's decision to withdraw the holding over orders of Government rent payment in respect of the development sites under appeal. The High Court conducted the judicial review hearing in June 2006 and the judgement is awaited.

根据《政府租契条例》(第40章)为可续期土地契约征收地租

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

下表显示过去五年本署处理的个案数目和评估的应课差饷租值总数。

截至2006年3月31日，约有194 000个物业须根据《政府租契条例》(第40章)缴纳地租。由于这类租契不断续期，而且越来越多这类土地重新发展，因此，将有更多物业须要缴纳此类地租。

The numbers of cases handled by the Department and the total rateable values assessed over the past 5 years are detailed in the table below.

There were approximately 194 000 properties paying rent assessed under this Ordinance as at 31 March 2006. As more renewable leases are renewed and more land held under renewed renewable leases is redeveloped, more properties will become liable to this rent.

过去五年处理的地租(第40章)个案
Government Rent (Cap. 40) Cases Handled in the Past 5 Years

年度 Year	续期 Renewal		重新发展 Redevelopment	
	已估价物业数目 No. of Assessments	应课差饷租值总值(百万元) Total Rateable Value (\$million)	已估价物业数目 No. of Assessments	应课差饷租值总值(百万元) Total Rateable Value (\$million)
2001-2002	2 645	257	1 252	268
2002-2003	744	79	946	191
2003-2004	4 933	644	1 441	348
2004-2005	5 711	714	618	75
2005-2006	10 049	923	698	187

帐目及发单 Accounting and Billing

差饷收入 Revenue from Rates

2005-2006年度的差饷收入为141.46亿元。

下图显示过去五年的差饷收入：

The revenue from rates in 2005-2006 was \$14 146 million.

The following chart shows the total revenue from rates in the past 5 years:



差饷退款 Refund of Rates

只有空置土地及因政府取得法院颁令而空置的物业，才可获退还差饷。2005-2006年度退还的款额微不足道。

Only vacant open land and vacancies resulting from Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2005-2006.

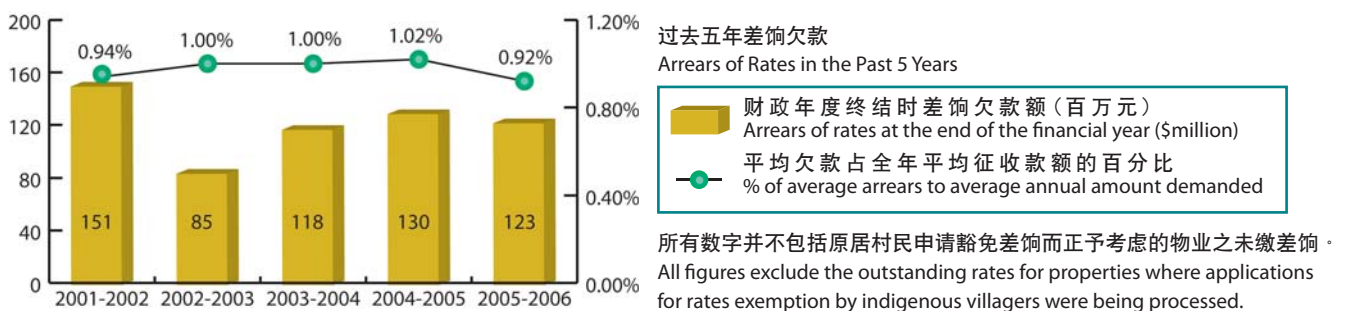
差饷欠款 Arrears of Rates

2005-2006年度内，本署向欠交差饷的业主追讨欠款，涉及的个案有57 228宗。

在该财政年度终结时，共有41 966个帐目尚未清缴欠款。此数目并不包括现正办理由原居村民提交的豁免差饷申请。截至2006年3月31日，录得的拖欠差饷为1.23亿元。下图显示过去五年的差饷欠款情况。

In 2005-2006, the Department took recovery action in respect of arrears outstanding for 57 228 cases.

41 966 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 2006, \$123 million of rates arrears were recorded. The chart below shows arrears of rates in the past 5 years.



地租收入及欠款

Revenue from Government Rents and Arrears

2005-2006年度的地租收入为47.27亿元。

截至2006年3月31日，拖欠地租的帐目约有32 067个，未收的款项约为6 400万元，平均欠款占全年平均征收地租额1.5%。欠款帐目并未包括因原居村民申请租金优惠而暂缓缴纳的地租，以及正向土地审裁处提出上诉而仍在争议缓缴令的有关地租。

The revenue from Government rents in 2005-2006 was \$4 727 million.

Some 32 067 accounts had rent arrears as at 31 March 2006, comprising about \$64 million. The percentage of average arrears to average annual Government rent demanded was 1.5%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed. Also excluded were the outstanding arrears for properties under appeal to the Lands Tribunal where holding-over orders have been granted and disputed.

差饷及地租帐目

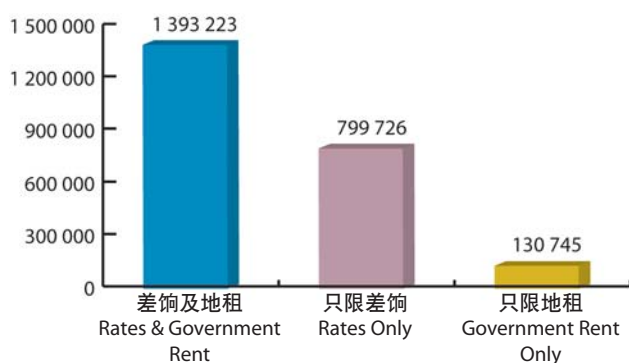
Rates and Government Rent Accounts

截至2006年4月1日，差饷及地租帐目逾230万个。下图显示各种不同类别帐目的数量。

Over 2.3 million rates and Government rent accounts were maintained by the Department as at 1 April 2006. The numbers of different types of accounts are set out in the chart below.

差饷及地租帐目

Numbers of Rates and Government Rent Accounts



不超逾「最低应课差饷租值 3 000元」的物业并不包括在内
Excluding properties with rateable value not exceeding the
"Minimum Rateable Value of \$3 000"

宣传准时缴款

Announcement on Prompt Payment

为提醒缴纳人准时缴纳差饷及地租，本署在每季到期缴纳差饷及地租的月份，均在电视播出宣传短片并在电台作出广播。

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.

估价及物业资讯服务 Valuation and Property Information Services

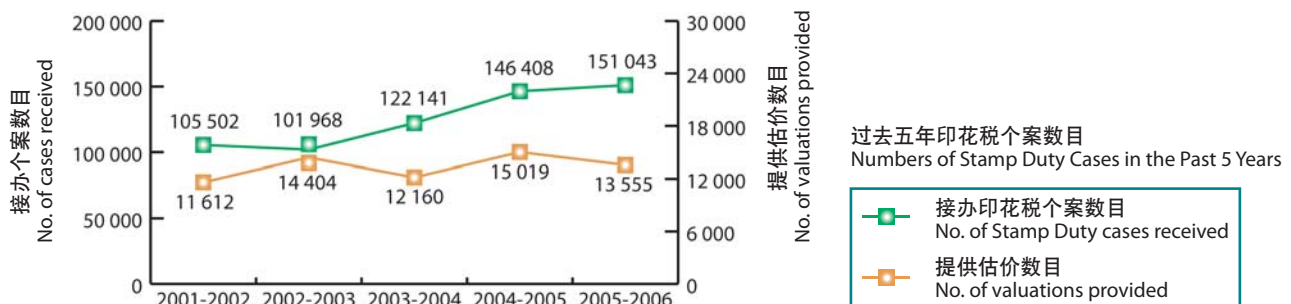
印花税 Stamp Duty

在2005-2006年度内，共有151 043宗个案须审查及估价。本署共提供了13 555项估价，涉及的物业是申报价值偏低或是未有在契约上注明转让价值。

下图显示过去五年这方面的工作量。

In 2005-2006, the number of cases received for examination and valuation was 151 043. The Department provided 13 555 valuations where the stated consideration was considered inadequate and for properties transferred without stated consideration.

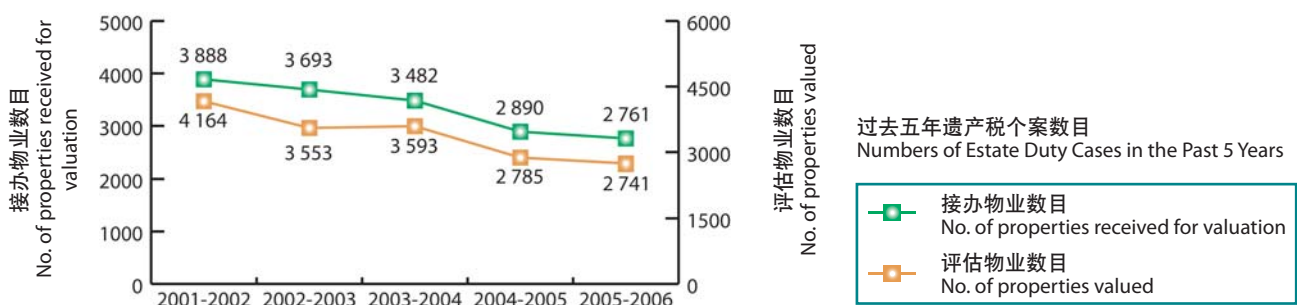
The graph below shows the volume of this type of work in the past 5 years.



遗产税 Estate Duty

年内，共有1 341宗个案交由本署评定物业价值，涉及的物业达2 761个。下图显示过去五年的遗产税工作量。

During the year, 1 341 cases involving 2 761 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past 5 years.



虽然这税项已于2005年7月取消，但本署仍须处理在此日期以前的个案，不过，相信日后此等个案的数目会减少。

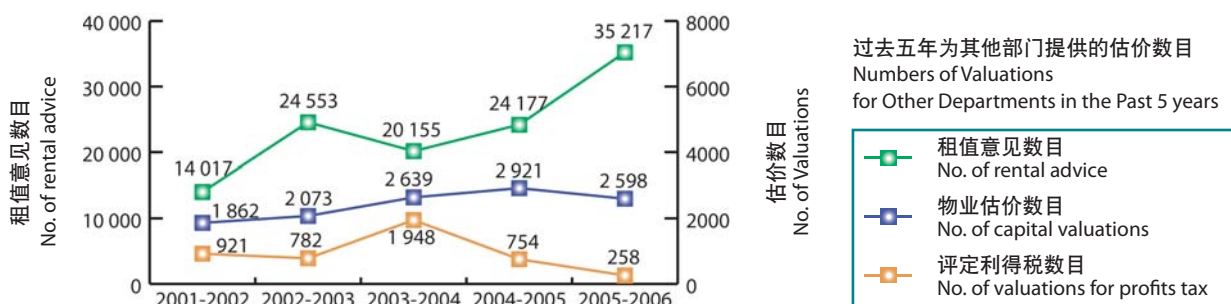
Despite abolition of this tax in July 2005, past cases would continue to be received. It is expected however that the numbers will decline in the coming years.

为其他政府部门和半政府机构提供估价服务

Valuations for Other Government Departments and Quasi-government Bodies

过去一年间，本署为其他政府部门及半政府机构提供估价服务，包括为35 217宗个案提供租值意见、评估2 598项物业售价及258宗利得税个案。下图显示本署过去五年所提供的这类估价服务。

Other valuations, including 35 217 rental advice, 2 598 capital valuations and 258 profits tax cases were provided to other Government departments and quasi-government bodies in the past year. These valuation services given in the past 5 years are summarised in the graph below.



提供物业资讯服务

Property Information Services

本署为协助政府制定政策而负责的物业研究及市场监察工作，在过去数年间明显增多。

除不时回应公众人士、政府决策局、部门及机构查询资料的要求外，本署也悉力向房屋及规划地政局提供物业市场的资料。这些资料包括房屋产量及物业市况，以便当局能准确掌握全港的房屋发展方向及市场动态。

《香港物业报告》2006年版回顾2005年物业市场的情况，并预测2006及2007年的楼宇落成量。该份报告印行本已公开发售，市民也可登入本署网站免费浏览。

至于该刊物的每月补充资料《香港物业报告-每月补编》，市民同样可登入本署网站免费浏览或下载有关物业租金、售价及落成量的最新统计资料，亦可使用本署的24小时自动电话资讯服务（电话：2152 2152），经图文传真机索取这些资料。

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

Requests for information from the public, Government bureaux, departments and organisations are received continuously. The Department is also heavily involved in providing property information to the Housing, Planning and Lands Bureau on housing production and the property market to facilitate gauging of territory-wide housing development and market activities.

The 2006 edition of the "Hong Kong Property Review" gives a review of the property market in 2005 and provides forecasts of completions in 2006 to 2007. While printed copies of this publication are on sale to the public, the internet version is available for free public viewing 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 fax transmission through the 24-hour automated telephone enquiry service at 2152 2152.

编配门牌号数 Building Numbering

在2005-2006年度内获编配门牌号数的楼宇，在港岛和九龙共有66幢，而在新界有1 525幢（包括先前获编配门牌号数的确认个案）。

除定期在已有门牌编配系统的地区为新建楼宇编配门牌号数外，本署还为以往没有正式门牌号数的新界乡郊地区，编配有系统的门牌号数。

为向市民提倡正确地标示门牌号数，本署定期举办宣传活动，以唤起市民的注意，上一次宣传活动于2003年年底举行，下一轮宣传活动将于2006年年底展开。

During 2005-2006, building numbers were allocated to 66 buildings in Hong Kong and Kowloon and 1 525 buildings (including confirmation cases for previously allotted building numbers) in the New Territories.

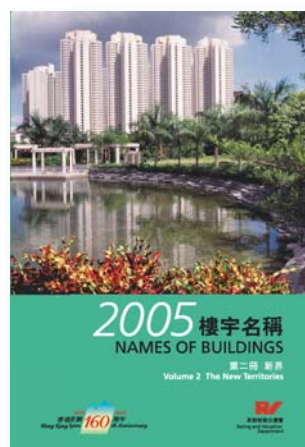
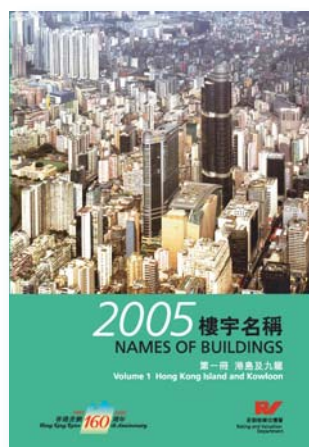
In addition to routinely assigning building numbers to new buildings within areas with established numbering systems, the Department is systematically establishing official numbering systems in rural areas in the New Territories where previously there were none.

To promote correct display of building numbers, publicity campaigns are regularly conducted with the last one held at the end of 2003. The Department will start the next publicity campaign at the end of 2006.

《楼宇名称》 "Names of Buildings" Book

2005年版的《楼宇名称》于同年10月出版，有印行本公开发售以供市民购阅。市民亦可登入本署网站免费浏览书中资料，而网上版的资料每六个月更新一次。

The 2005 edition of the "Names of Buildings" Book was published in October 2005. Printed copies are available for sale. Entries in the book can be viewed free of charge at the Department's website. This internet version is updated by the Department every 6 months.



业主与租客服务 Landlord and Tenant Services

《业主与租客(综合)条例》 Landlord and Tenant (Consolidation) Ordinance

《2004年业主与租客(综合)(修订)条例》于2004年7月9日起生效，撤销主体条例第IV部分所载的住宅租赁的租住权保障，以及条例第V部分所载的终止非住宅租赁的最短通知期规定。

为了让业主与租客充分适应法例上的转变，修订条例亦有一个过渡性的安排，于2004年7月9日前已存在的所有住宅租赁，在租赁期届满后，业主须在拟终止租赁日期前至少12个月向租客送达过渡性终止通知书，而租客则须在拟终止租约前至少一个月向业主送达过渡性终止通知书。

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

To help landlords and tenants adapt to the legislative changes, all domestic tenancies in existence before 9 July 2004 may only be terminated by a transitional termination notice served either by the landlord on the tenant not less than 12 months, or by a tenant on the landlord not less than one month, before the intended termination date. Such notice must be served on or after the expiry date of the existing tenancy.

谘询及调解服务 Advisory and Mediatory Services

在2005-2006年度内，本署处理约195 000宗查询，其中46 000宗经由本署每天派往土地审裁处当值的人员处理，另有16 500宗经由每星期指定时间派往民政事务处当值的人员处理。

In 2005-2006, some 195 000 enquiries were handled, with 46 000 and 16 500 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.

新租出及重订协议通知书 Notice of New Letting and Renewal Agreement

在2005-2006年度内，本署共处理了29 959份新租出或重订协议通知书。

A total of 29 959 Notices of New Letting or Renewal Agreement were processed in 2005-2006.

服务表现及目标 Performance and Service Targets

服务承诺 Performance Pledge

2005-2006年度服务承诺所载列的十项工作，全部已达到或超越所定的服务水平或目标。

2006-2007年度的服务承诺单张，载录了新定的服务范畴及目标。

For all the 10 work items listed in the 2005-2006 Performance Pledge, the set service levels or targets were either exceeded or achieved.

The new service levels and targets are published in the 2006-2007 Performance Pledge pamphlet.

24小时自动电话资讯服务 24-hour Automated Telephone Enquiry Service

本署的24小时自动电话资讯服务，可让市民透过预录声带，查询有关差饷、地租及租务事宜，以及差饷／地租发单和征收的最新资料。

使用这项服务的人士亦可选择以图文传真机，索取物业市场统计数字等资料。

对市民有影响的政策和程序如有任何修改，本署也会借此项服务让市民得知。市民只须致电2152 2152便可使用这项服务。

Our 24-hour automated telephone enquiry service provides recorded information on rating, Government rent and landlord and tenant matters plus updated information on rates/Government rent billing and collection matters.

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

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

综合电话查询中心 Integrated Call Centre

除了上述的24小时自动电话资讯服务之外，市民也可致电2152 0111，使用24小时由接线生接听的综合电话查询中心服务。此服务涵盖本署所处理的一切事宜。

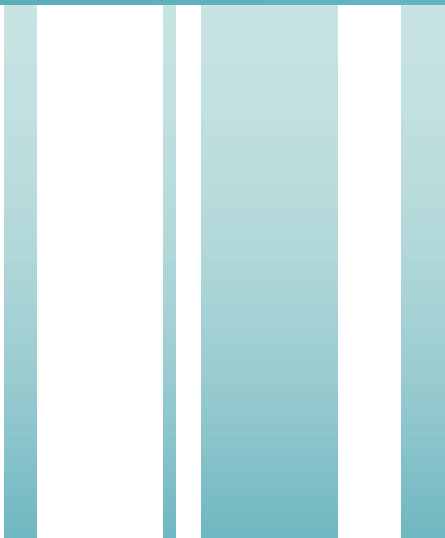
In addition to the automated telephone enquiry service, a 24-hour operator answering service is available through the Integrated Call Centre, covering all matters handled by the Department. The public may access the service by dialling 2152 0111.

差饷160周年纪念展览 160th Anniversary of Rates Exhibition

为纪念香港差饷160周年，本署于2005年8月在长沙湾政府合署地下大堂举行一个名为「香港差饷历史：1845至2005年」的展览，是次展览为期十天，展示过去160年来差饷在本港的发展历程，特别介绍差饷税制的多番重大转变及最新发展，同时向公众推广本署为差饷缴纳人提供的电子服务及物业资讯服务。这个展览其后巡回在其他公众场所及各大专院校展出，展期至2006年年底。所有展览内容，包括历史图片及文献，已上载至本署网页<http://www.rvd.gov.hk>供市民阅览。

Commemorating the 160th anniversary of rates in Hong Kong, the Department staged a 10-day exhibition of "The History of Rates in Hong Kong 1845-2005" at the Ground Floor lobby of the Cheung Sha Wan Government Offices in August 2005. The exhibition captured the 160 years of rating history in Hong Kong, highlighting the significant changes and latest developments of the rating system, also promoting electronic services to ratepayers and property information services to the public. A series of exhibitions held in other public venues and universities followed and the roadshow will continue till the end of 2006. All the exhibits including historical pictures and documents can be viewed on the Department's website at <http://www.rvd.gov.hk>.







新增及更佳服务 New and Improved Services

- 电子方式递交表格及通知书
- 综合发单及缴款服务
- 中文征收差饷 / 地租通知书
- 物业资讯通
- 通过电子方式发出征收差饷 / 地租通知书及物业详情申报表
- Electronic Submission of Forms and Notices
- Consolidated Billing and Payment Service
- Rates and Government Rent Demand Notes in Chinese Language
- Property Information Hub
- Electronic Issue of Rates / Government Rent Demands and Requisition Forms

电子方式递交表格及通知书 Electronic Submission of Forms and Notices

随著《2004年电子交易（修订）条例》的生效，本署于2005年1月首次推出电子表格服务，以往根据《差饷条例》、《地租（评估及征收）条例》及《业主与租客（综合）条例》规定须以邮递方式或亲身送达的法定表格和通知书，现均可以电子方式递交。

此服务自首次推出后续有扩展，现更可向送递者即时传送认收通知。欲知更多详情，可浏览本署网站（网址：<http://www.rvd.gov.hk>）或致电综合电话查询中心（电话：2152 0111）查询。

这项既富效率又可靠易用的电子表格服务，在2005年「公务员优质服务奖励计划」中获奖，令人鼓舞。这项殊荣确认了本署员工在设计及发展这项电子服务的功劳。

E-form service was first launched in January 2005, following the enactment of the Electronic Transactions (Amendment) Ordinance 2004. Statutory forms and notices previously required to be submitted by post or in person under the Rating Ordinance, Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance can now be served by electronic means.

Further expanded since the first launch, this service also incorporates an instant acknowledgement of receipt to the sender. More detailed information can be obtained from the Department's website at <http://www.rvd.gov.hk> or by calling the Integrated Call Centre at 2152 0111.

This e-form service was given an award under the Civil Service Outstanding Service Award Scheme 2005 in recognition of the Department's special efforts in developing the service in-house, offering an efficient, user-friendly and reliable service to the public.

综合发单及缴款服务 Consolidated Billing and Payment Service

「综合发单及缴款服务」于2004年1月首次推出，对象是持有大量物业的业主，使差饷与地租的发单、缴款及征收更方便快捷。拥有多个物业的差饷及地租缴纳人可向本署申请综合帐单，当中一并载列所有物业的应缴差饷及地租金额，这项服务有助他们缴费更方便省时，无须再逐一处理大量物业的帐单。

这项既便捷又具效率的服务，现时惠及约1 600个综合帐户的缴纳人，涉及的估价物业达140 000个，并会继续扩展和不断改良。

This initiative was first launched in January 2004 to facilitate billing, payment and collection of rates and Government rent in respect of large property portfolio held by major owners. Payers with multiple properties may apply to the Department for a consolidated bill listing out the rates and Government rent payable for all their properties. This service provides a convenient and time-saving means of effecting payment, compared to handling many separate demand notes for individual properties.

Payers of about 1 600 consolidated accounts covering some 140 000 properties benefit from this customer-friendly and efficient service which will be further expanded and enhanced.

中文征收差饷／地租通知书

Rates and Government Rent Demand Notes in Chinese Language

现时，征收差饷及地租通知书同时以中、英文显示评估物业的资料，包括详细地址和楼宇名称。由2005年1月开始，缴纳人可选择收取以中文显示物业地址、缴纳人姓名及通讯地址的通知书。

Demand notes for rates and Government rent now provide bilingual descriptions of the properties assessed, including full addresses and building names if available. Starting from January 2005, payers can opt for receiving demand notes with the property address, payer's name and correspondence address in the Chinese language only.

物业资讯通

Property Information Hub

本署正积极计划创立「物业资讯通」，提供「一站式」电子渠道查阅不同政府部门储存的物业资料，并加设增值服务。能让公众便捷地取得物业资讯，既使物业买卖程序更为畅顺，又可提高物业市场的透明度。

创立一个以「公营部门与私营机构合作」模式运作的「物业资讯通」建议已于2006年1月获电子政府督导委员会原则上通过。本署及土地注册处是两个领导发展这项计划的部门。

With the objective of offering the public "one-stop" electronic access to integrated property data sourced from different Government bodies together with value-added services, the development of a Property Information Hub is being actively pursued. The easy availability of property information will facilitate property transactions and improve the transparency of the property market.

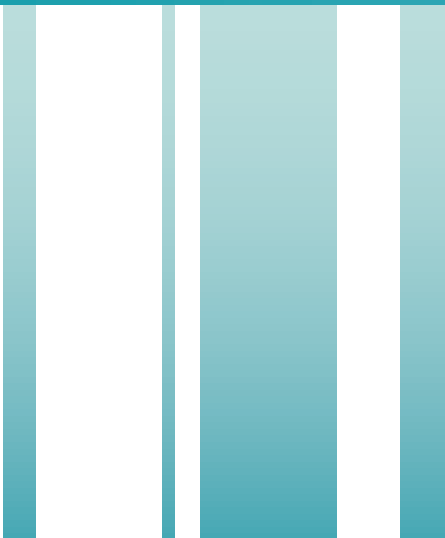
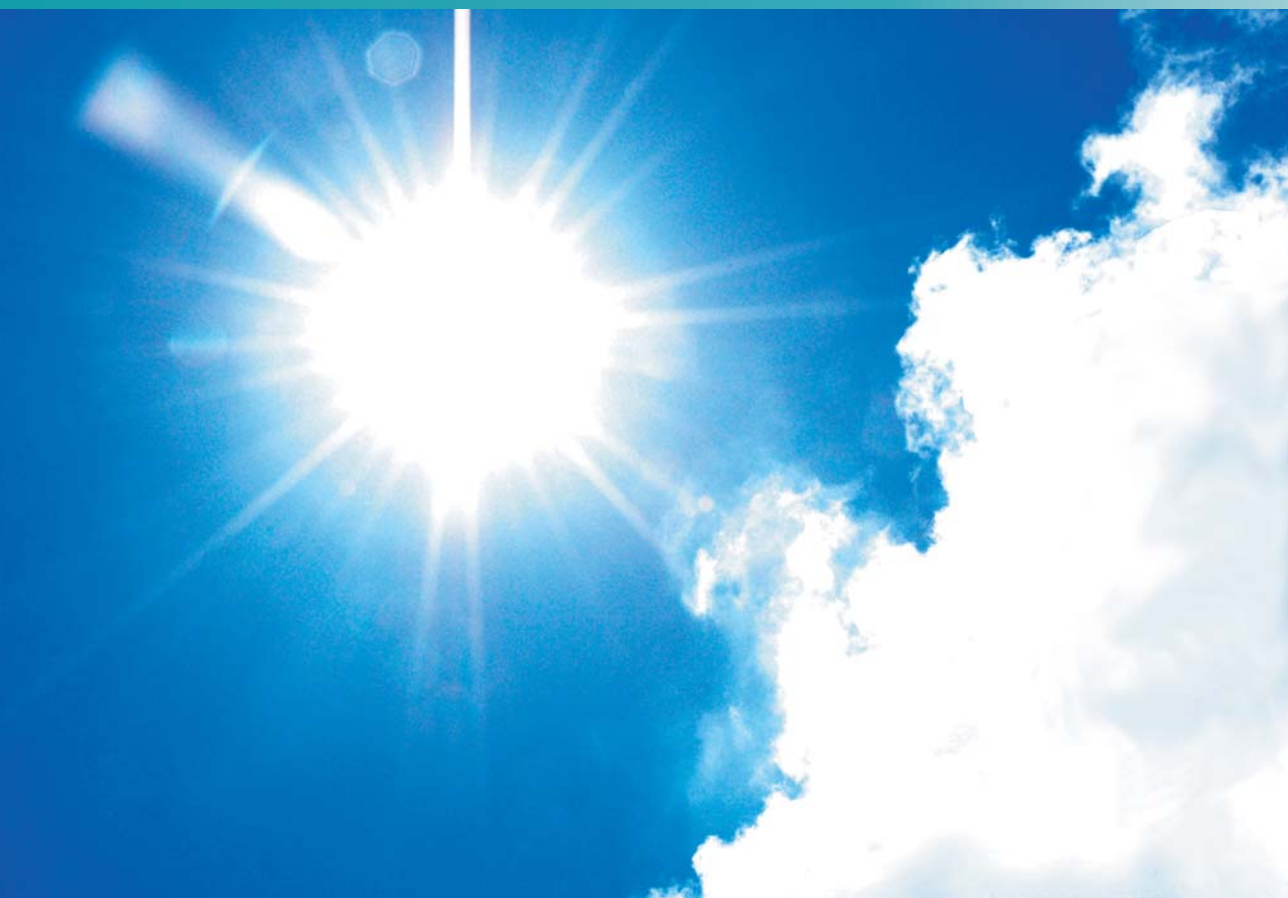
The proposal of establishing a Property Information Hub under a Public Private Partnership model was endorsed in principle by the E-Government Steering Committee in January 2006. The Rating and Valuation Department and the Land Registry are the two leading departments developing this project.

通过电子方式发出征收差饷／地租通知书及物业详情申报表

Electronic Issue of Rates/Government Rent Demands and Requisition Forms

本署现正进行有关通过电子方式向缴纳人发出征收差饷／地租通知书的可行性研究，以提升服务水平及效率，并考虑推出更多其他电子服务，包括通过电子方式发出收集物业资料的物业详情申报表，进一步向「无纸办公室」的目标迈进。

To enhance service delivery and efficiency, a feasibility study is being undertaken to consider the possibility of issuing rates and Government rent demand notes to the payers through electronic means. More electronic services will be considered, including electronic issue of requisition forms for property information with a view to moving towards a paperless office.





迎接挑战 Challenges Ahead

- 每年全面重估应课差餉租值
- 评估地租
- 外判工作
- 部门资讯科技计划
- Annual General Revaluations
- Government Rent Assessment
- Outsourcing Opportunities
- Departmental IT Plan

每年全面重估应课差餉租值 Annual General Revaluations

估价册和地租登记册上的物业数目持续上升，本署须每年修订更新逾225万个差餉估价和170万个地租估价，面对不少挑战。在有限的资源底下，又同时要兼顾其他方面的工作，本署必须积极重整作业工序，提高效率措施及全面实行办公室自动化以应付需要。本署更会不断研究如何更广泛地应用各种电脑科技，包括提升电脑集成估价技术，并会配合有效的员工培训和发展，以收相得益彰之效。

With the growing number of properties in the Valuation List and Government Rent Roll, the annual updates of over 2.25 million rating assessments and 1.7 million Government rent assessments present many challenges to the Department. Competing with other activities for tight resources, it is essential to re-engineer business processes vigorously and apply efficiency measures and office automation extensively. Wider application of computer technologies including enhanced mass appraisal techniques is being constantly explored, to be reinforced by effective staff training and development.



评估地租 Government Rent Assessment

本署依法有权评估及征收有关发展用地、重新发展用地及农地的地租。终审法院的裁决，已经确立了相关的法理依据。不过，对于发展用地的地租评估方法及其他有关事宜仍有争议，将交由土地审裁处审理，有关的测试个案已排期于2006年10月聆讯。由于此案牵涉的问题十分复杂，因此须要具备法律、估价、财务、土地管理及发展等知识的本地及海外顾问提供专业意见。至于有关差餉物业估价署署长撤销上诉中发展用地的地租缓缴令的司法覆核，高等法院已于2006年6月进行聆讯，裁决有待公布。

The legal basis for assessment of Government rent in respect of development and redevelopment sites and agricultural lots has been upheld by the Court of Final Appeal. However, the method of valuation to be used in assessing development sites and other related issues are under dispute and will be argued before the Lands Tribunal, with a test case scheduled to be heard in October 2006. The complexity of the issues involved requires professional expertise of overseas and local advisers in the legal, valuation, financial, land management and development professions. As regards the applications for judicial review of the Commissioner's decision to withdraw the holding over orders of Government rent payments for development sites under appeal, the High Court conducted the hearing in June 2006 and the outcome is awaited.

外判工作 Outsourcing Opportunities

本署于2006年年初批出一份新的服务合约，由2006年7月起，将征收差餉及地租季单通知书的印刷及置入信封的工作外判给合约承办商办理。本署会继续研究外判工作的可行性，善用市场上既有的技术和资源，务求提升服务效率。

A new service contract was awarded in early 2006 to handle the printing and enveloping of rates and Government rent demand notes, commencing from the July 2006 bulk issue. The Department continues to explore the feasibility of outsourcing opportunities to enhance efficiency and to make use of available skills and resources in the private sector.

部门资讯科技计划 Departmental IT Plan

为制定未来五年的策略性资讯科技计划而进行的顾问研究于2006年年初完成。该项资讯科技计划可协助本署迎接署内署外环境转变所带来的挑战。

本署在应用资讯科技方面累积了丰富经验，在此稳固基础上，将向著电子政府的目标再向前迈进一步，以达致一个无纸化、自动化、具效率及以客为本的业务环境，重点包括改善顾客服务质素、提升人力资源的策划和管理、发展顾客关系管理及知识管理策略。

本署会履行一贯承诺，加强资讯科技的应用，以提升差餉及地租的评估、征收和管理方面的效率，以及为顾客提供方便易用的电子服务。

A consultancy study to formulate a strategic Departmental IT Plan for the next 5 years was completed in early 2006. The IT Plan will help the Department to position itself in meeting the challenges arising from changes in both the internal and external environment.

Building on its strong foundation in the use of information technology, the Department will progress to the next stage of e-government to support a paperless, automated, efficient and customer oriented business environment. The major focus is on improving customer service quality, enhancing human resource planning and management, developing customer relationship management and knowledge management strategies.

It is the Department's on-going commitment to intensify the use of IT to enhance the efficiency of assessment, collection and administration of rates and Government rent, and to deliver user-friendly electronic services to the customers.







环保报告 Environmental Report

- 环保内务管理方法
- 节省能源
- 善用纸张和信封
- 废物管理
- 前瞻
- Green Housekeeping Measures
- Energy Conservation
- Economy in the Use of Paper and Envelopes
- Management of Wastes
- Way Forward

虽然本署的工作不会对环境造成重大影响，但仍须制定适用于办公室的环保政策，并订下宗旨和目标，详情如下：

政策：差饷物业估价署遵循「减用、再用和再造」三大原则使用资源。

宗旨：节约资源和减少废物。

目标：达至政府为各部门所订下的目标，将影印纸的使用量减少7.5%，并与长沙湾政府合署其他用户合作，减少耗电量4.5%。

While the departmental operations do not have a significant impact on the environment, the Department has formulated its environmental policy, objectives and targets for an office environment as follows:

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

Objective: Resources saving and waste reduction.

Target: To meet the service-wide objective of reducing photocopying paper use by 7.5% and electricity consumption by 4.5% in conjunction with other users in Cheung Sha Wan Government Offices.

环保内务管理方法

Green Housekeeping Measures

在日常运作上推行各项环保措施，一向是本署的要务。为此，本署委任了内务秘书为「环保经理」，负责监察及检讨部门环保措施的推行。为了提高员工的环保意识，以及争取他们的支持，本署已：

- 定期在内联网上发布各种环保内务管理措施和最新的环保计划；
- 鼓励员工参加本署公务员建议书计划，提出环保建议；以及
- 借著康乐社筹办的活动，将环保观念从办公室推展至日常生活中。例如：在本署的电子布告板设立「交换角」，让员工刊登交换二手物品的电子广告。

The Department has always accorded high priority in implementing various green housekeeping measures in its daily operations. In this regard, the Departmental Secretary is appointed as "Green Manager" to oversee and review the Department's green measures. To promote environmental awareness 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;
- encouraged staff to put forward green suggestions through the RVD Staff Suggestions Scheme; and
- extended the green concepts from office to daily life through activities organised by the Recreation Club, e.g. exchange goods among colleagues by posting e-advertisements on "Exchange Corner" in the Department's electronic bulletin board.

节省能源 Energy Conservation

为了节省能源，本署继续鼓励员工在日常工作中遵行节省能源的措施，包括：

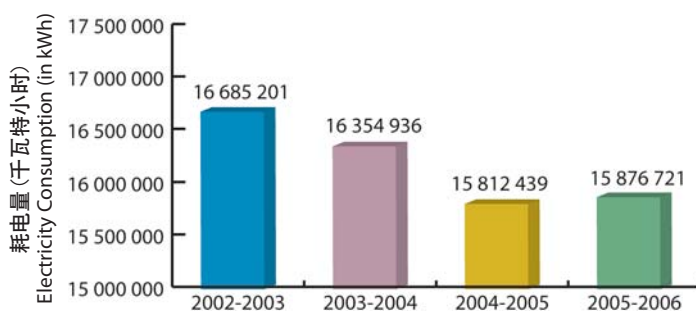
- 当阳光直射室内时，将百叶窗帘放下；
- 在没有人使用办公室时，将所有供电系统关掉；
- 于车辆等候时停车熄火；
- 鼓励共用部门车队以减少汽油消耗量；以及
- 穿著轻便衣物，并响应政府产业署的节省能源措施，把办公室的室温保持在摄氏25.5度。

本署联同长沙湾政府合署其他用户已超越政府为各部门订立的4.5%节约目标，与2002-2003年度的耗电量16 685 201千瓦特小时相比，总减幅为4.85%（见下图）。而与2004-2005年度的耗电量15 812 439千瓦特小时相比，整幢长沙湾政府合署大楼2005-2006年度的耗电量轻微增加64 282千瓦特小时（0.41%），这是因为逾时工作和电脑数目有所增加，以及多项翻新和搬迁工程，令电力需求增加。整体而言，长沙湾政府合署大楼已达至2005-2006年度的节约目标。

The Department continues to encourage staff to adopt daily energy saving measures, including:

- lowering venetian blinds when direct sunlight is penetrating a window;
- switching off electricity supplies when offices are left vacant;
- switching off vehicle engines while waiting;
- encouraging sharing of pool cars to reduce fuel consumption; and
- dressing light and maintaining the indoor office temperature at 25.5°C, giving full support to the energy saving measures issued by the Government Property Agency.

The Department, in conjunction with other users in Cheung Sha Wan Government Offices, has exceeded the service-wide green target (4.5%) by achieving a total reduction of 4.85% when compared with the consumption of 16 685 201 kWh in 2002-2003 (see Chart below). There was a slight increase of 64 282 kWh (0.41%) for the whole Cheung Sha Wan Government Offices Building in 2005-2006, as compared with 15 812 439 kWh in 2004-2005. It was due to the need for overtime work and more computers, as well as several renovation and removal exercises. Overall, the Cheung Sha Wan Government Offices Building has achieved the green target for 2005-2006.



耗电量比较图 (以整幢长沙湾政府合署大楼计)
Comparison of Electricity Consumption
(for whole Cheung Sha Wan Government Offices Building)

善用纸张和信封

Economy in the Use of Paper and Envelopes

本署一直提醒员工采取下列措施，以善用纸张和信封：

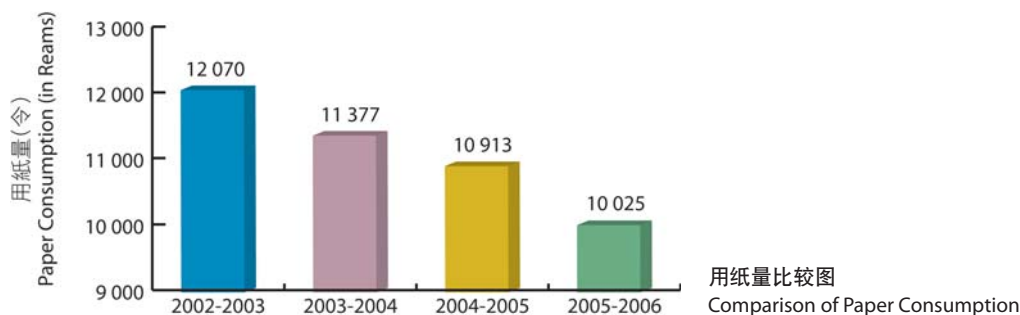
- 充分利用每张纸的正反两面，并尽量把多页资料印在同一张纸上；
- 把不再使用的表格的空白一面作草稿纸；
- 尽量使用可供重复使用的钉孔信封来传递不属机密类别的文件；
- 尽量缩短文件的分发名单；
- 减少指引和守则印文本的数目，并广泛使用内联网及分区资料库；以及
- 在本署的电子布告板及网页上载部门刊物、员工通讯等。

在本署员工通力合作下，2005-2006年度A3及A4纸的消耗量为10 025令，较2004-2005年度的10 913令减少8.14%，亦较2002-2003年度的12 070令减少16.94%。此减幅较政府部门的7.5%节约目标多出两倍，成绩实在令人鼓舞（见下图）。

The Department has all along reminded staff to adopt the following measures to economise the use of paper and envelopes:

- using both sides of the paper and printing multiple pages on one sheet;
- using obsolete forms with one clean side as drafting paper;
- using transit envelopes for unclassified documents;
- keeping documents distribution list to minimal level;
- reducing the number of hardcopy manuals and regulations, and maximising the use of the intranet system and Divisional Information Centre; and
- releasing the Department's paper publications, staff newsletter etc. by uploading the e-copy on the Department's electronic bulletin board and website.

With concerted staff efforts, the consumption of A3 and A4 paper in 2005-2006 was 10 025 reams, indicating a decrease of 8.14% against 10 913 reams in 2004-2005 and 16.94% against 12 070 reams in 2002-2003. The reduction rate, which more than doubled the service-wide green target of 7.5%, was very encouraging (see Chart below).



自从本署于2004年1月推出综合发单及缴款服务，让拥有多项物业的缴纳人可选择收取一张综合征收通知书，本署进一步减低了纸张和信封的使用量。在2006年第一季，约有138 000个个别帐目整合为1 500个综合帐目，此举除有助节省纸张及其他资源外，亦令信封的使用量进一步减少15.55%（从2004-2005年度的1 209 340个减至2005-2006年度的1 021 322个）。本署会继续鼓励拥有多个物业的差饷缴纳人采用这种既能方便他们又能节省开支的服务。

Our consumption of paper and envelopes is reduced further since the launch in January 2004 of the Consolidated Billing and Payment Service which allows payers with multiple properties the option of receiving a consolidated demand. In the 1st Quarter in 2006, about 138 000 individual accounts have been replaced by around 1 500 consolidated accounts. Other than achieving savings in paper and other resources, this Service has contributed to a reduction in the consumption of envelopes by 15.55% (from 1 209 340 numbers in 2004-2005 to 1 021 322 in 2005-2006). The Department will continue to invite multi-property ratepayers to use this customer-friendly and cost-effective service.

废物管理 Management of Wastes

本署亦继续积极减少并回收废物。在2005-2006年度，本署共回收废纸43 756公斤，较2004-2005年度的43 588公斤轻微增加0.39%。

本署增加使用数码相机，以取代传统的菲林相机，这有助本署减少菲林、幻灯片和冲晒照片的数量。在2005-2006年度，本署使用了580卷菲林，较2004-2005年度的使用量1 807卷减少了67.9%。同年，冲晒照片的数量为38 886张，比2004-2005年度的54 265张减少达28.34%。

鉴于使用唯读光碟储存记录的方法日渐普及，本署已提醒员工尽量采用可重写光碟（CD-RW）作为储存媒介，只有用作档案保存或长期保存的记录才以可录光碟（CD-R）储存。

The Department has continued its efforts to reduce and recycle wastes. In 2005-2006, 43 756 kilograms of waste paper were collected, slightly increased by 0.39% over the 43 588 kilograms in 2004-2005.

With the increasing use of digital cameras to replace conventional film cameras, the Department successfully reduced the number of films, negatives and photo prints. In 2005-2006, a total of 580 rolls of films were consumed, representing a decrease of 67.9% when compared with the total consumption of 1 807 rolls in 2004-2005. Moreover, only 38 886 photos were printed in 2005-2006, which indicated a reduction of 28.34% from 54 265 photos in 2004-2005.

With the extensive use of CD-ROM for record storage, staff have been reminded to use CD-RW (Compact Disc – Rewritable) as far as possible to allow re-use of the storage media. Only records which needed to be kept on file or for long term should use CD-R (Compact Disc – Recordable).

前瞻 Way Forward

为支持政府节约能源和用纸的目标，本署力求在2006-2007财政年度节省10%用纸量和6%能源消耗量。本署订立这个目标时，已参考了2002-2003财政年度的消耗水平。各科别需仔细检讨和密切留意本身的用纸和用电模式，务求令办公室的运作更具环保效益。

本署会继续推行以电子方式递交法定表格的方法，与市民携手合作，一同节用纸张及提倡绿化环境。

To support the Government's drive to economise use of energy and paper, and having regard to the consumption levels achieved in the financial year 2002-2003, the Department will strive towards a further 10% and 6% reduction in paper and energy consumption respectively in the financial year 2006-2007. All divisions will be required to critically review and closely monitor their paper and energy consumption patterns with a view to achieving a greener office.

By providing an e-option for submission of statutory forms, the Department works hand-in-hand with the general public in reducing paper consumption and in promoting a green environment.



部门架构 (2006年 4 月 1 日)

Organisation Structure (1 April 2006)

差饷物业估价署署长 彭赞荣先生

Commissioner of
Rating and Valuation
Mr Kenneth T. W. PANG, JP
FHKIS, FRICS, RPS(GP), MPA(Harvard)

副署长 老兴忠先生

Deputy Commissioner
Mr H. C. LO, JP
FHKIS, FRICS

助理署长(差饷及物业估价事务) 曾梅芬女士

Assistant Commissioner
(Rating and Valuation)
Mrs Mimi BROWN, JP
BSc(Hons), MHKIS, MRICS

助理署长(专责事务) 萧权生先生

Assistant Commissioner
(Special Duties)
Mr K. S. SIU, JP
MHKIS, MRICS

助理署长(行政) 严惠敏小姐

Assistant Commissioner
(Administration)
Miss Christina YIM
BSc(Hons), MBA(Warwick),
MHKIS, MRICS

差饷估值顾问 邓励先生

Rating Adviser
Mr M. S. TANNER
FHKIS, AAPI

差饷估价事务科
Rating Division

市区事务科
Urban Division

新界区事务科
New Territories
Division

乡郊物业及租务科
Rural Properties &
Tenancy Services
Division

支援服务科
Support Services
Division

行政科
Administration
Division

帐目及发单科
Accounting and
Billing Division

电脑科
Computer
Division

特殊物业科
Special
Properties
Division

物业资讯组
Property
Information
Team

人力资源 Human Resources



邓励先生
差餉估值顾问

Mr M. S. TANNER
Rating Adviser

严惠敏小姐
助理署长
(行政)

Miss Christina YIM
Assistant
Commissioner
(Administration)

老兴忠先生
副署长

Mr H. C. LO
Deputy
Commissioner

彭赞荣先生
差餉物业估价署署长

Mr Kenneth T.W. PANG
Commissioner of
Rating and Valuation

曾梅芬女士
助理署长
(差餉及物业估价事务)

Mrs Mimi BROWN
Assistant Commissioner
(Rating and Valuation)

萧权生先生
助理署长
(专责事务)

Mr K.S. SIU
Assistant
Commissioner
(Special Duties)

人手编制 Staffing

截至2006年4月1日，本署实际总人数为835人，其中专业职系人员占85名、技术职系人员占381名、一般职系人员占300名、其他职系人员占69名。

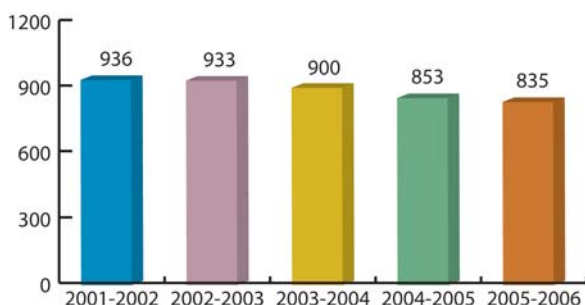
以下图表显示过去五年的实际总人数，以及截至2006年4月1日按职系区分的员工比例：

As at 1 April 2006, the Department had a total strength of 835 officers including 85 professional officers, 381 technical officers, 300 general grade officers and 69 officers of other grades.

The following figures show the total strength of staff in the past 5 years and the distribution of officers by grade as at 1 April 2006:

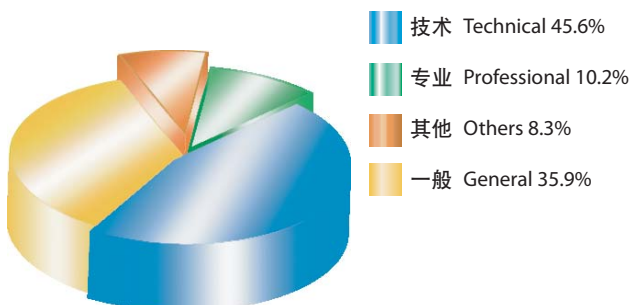
过去五年总实际人数(员工数目)

Total Strength in the Past 5 Years (No. of Staff)



截止2006年4月1日按职系区分的员工分布图

Distribution of Officers by Grade as at 1 April 2006



附录A列出本署在2005年4月1日及2006年4月1日的编制及实际人数比较。本署高级首长级人员亦在若干跨部门或外间委员会担任成员，该等委员会名称载于附录B。

本署于2005-2006年度的个人薪酬(不计长俸、旅费、宿舍等开支)及部门开支达3.48亿元，上一年度则为3.758亿元。

Annex A sets out a comparison of the establishment and strength as at 1 April 2005 and 1 April 2006. Senior directorate staff also serve on inter-departmental and external committees, and a list of the committees is at Annex B.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.), and charges for departmental expenses amounted to \$348 million in 2005-2006, compared with \$375.8 million in the preceding year.

内部重组 Internal Re-organisation

本署于年中进行了一次小规模的内部重组，以成立专责队伍应付迫切的工作。乡郊物业及租务科于2005年7月成立，功能包括加快处理乡郊物业的估价事宜、加强业主与租客咨询服务，以及推动发展计划等。另外，物业资讯组亦于同月成立，专责发展「物业资讯通」计划。

A small internal re-organisation took place during the year in order to have dedicated teams handling pressing issues. The Rural Properties and Tenancy Services Division was set up in July 2005 to expedite valuation work on rural properties, improve the administration of landlord and tenant services and give more impetus on special projects. The Property Information Team was also formed in the same month to focus on the development of the Property Information Hub project.

培训与发展计划

Training and Development Plan

本署2005-2006年度培训与发展计划已顺利推行。年内，每名部门职系人员平均受训3.6天。面对环境转变、与日俱增的工作量、愈趋复杂的工作，以及市民对我们有更高的要求，我们的工作变得更富挑战性。署方深明员工所面对的种种挑战，特别为他们安排多方面的培训和发展课程，内容既针对署方提供服务的需要，也照顾到他们的事业发展和个人抱负。

The Departmental Training and Development Plan for 2005-2006 was implemented satisfactorily. During the year, departmental grade staff received training for 3.6 days on average. The Department is fully aware of challenges faced by staff due to the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in its service delivery, the various training and development programmes contribute to meeting the career development needs and personal aspirations of staff.

专业职系人员培训

Professional Staff Training

为配合专业职系人员的事业发展，以及掌握最新的海外实务情况，本署于2005年7月安排一名高级物业估价测量师前赴英国物业估价局，进行为期六个月的实习。

2005年6月，本署一名首席物业估价测量师前赴北京的国家行政学院，参加为期两周的进阶中国事务研习课程；另外，一名高级物业估价测量师则参加了在清华大学举行、为期两周的国情研习课程。

在管理技巧方面，本署一名高级物业估价测量师参加了由公务员培训处举办、为期三周的「公共行政领袖实践课程」。

为了推介可持续发展的概念，政务司司长办公室持续发展组于2005年7月举办了一个名为「香港可持续发展」的简介会，共有24名署长级及专业职系人员参加，包括一名副署长、五名首席物业估价测量师、14名高级物业估价测量师、三名物业估价测量师及一名高级库务会计师。

为提升专业职系人员的普通话能力，本署安排了两个为期20小时的职业普通话课程，共有15名专业职系人员参加，包括一名首席物业估价测量师、七名高级物业估价测量师、六名物业估价测量师及一名助理物业估价测量师。

此外，八名专业职系人员，包括三名高级物业估价测量师及五名物业估价测量师，参加了由英国专家学院在香港举办、为期两天的「专家证人培训课程」。

在持续专业发展方面，年内本署为专业职系人员及见习人员举办了四个与不同专业范畴有关的内部研讨会。

为估价测量见习生及初级物业估价测量师／助理物业估价测量师而设的师友制计划分别于2003年年初及2004年9月推出。两个计划均大受欢迎。在计划中，两名物业估价测量师、四名助理物业估价测量师及十名估价测量见习生获安排接受11名高级物业估价测量师的指导。

For career development and updating practices overseas, 1 Senior Valuation Surveyor was attached to the Valuation Office Agency (VOA) of the United Kingdom for 6 months from July 2005.

In June 2005, 1 Principal Valuation Surveyor attended a 2-week Advanced National Studies Programme at the National School of Administration in Beijing while 1 Senior Valuation Surveyor attended a 2-week National Studies Course at Tsinghua University.

On the management front, 1 Senior Valuation Surveyor has attended a 3-week Leadership in Action Programme organised by the Civil Service Training and Development Institute (CSTDI).

To introduce the concept of sustainability, the Sustainable Development Unit of the Chief Secretary for Administration's Office conducted a briefing on "Sustainable Development in Hong Kong" in July 2005 for 24 directorate and professional officers, including 1 Deputy Commissioner, 5 Principal Valuation Surveyors, 14 Senior Valuation Surveyors, 3 Valuation Surveyors and 1 Senior Treasury Accountant.

With a view to enhancing the Putonghua proficiency of our professional staff, 2 classes of 20-hour vocational Putonghua Tutorial were organised for 15 professional officers, including 1 Principal Valuation Surveyor, 7 Senior Valuation Surveyors, 6 Valuation Surveyors and 1 Assistant Valuation Surveyor.

Besides, 8 professional officers including 3 Senior Valuation Surveyors and 5 Valuation Surveyors have attended a 2-day expert witness course run in Hong Kong by the Academy of Experts, United Kingdom.

For continuing professional development, 4 in-house seminars on different professional topics were held for professional staff and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates and Junior Valuation Surveyor/Assistant Valuation Surveyors have been in place since early 2003 and September 2004 respectively. Both schemes have been well received. Under the mentoring schemes, 2 Valuation Surveyors, 4 Assistant Valuation Surveyors and 10 Valuation Surveying Graduates were placed under the mentorship of 11 Senior Valuation Surveyors.

专业讲座／与内地和海外同业交流

Professional Talks/Exchanges with Mainland and Overseas Counterparts

为了掌握估价专业的最新发展，本署经常与内地及海外同业保持联系。本署与英国物业估价局及国际物业税务学会经常合作，安排了多次讲座和交流活动，让本署专业职系人员得以在物业税务实务及其他专业事宜方面扩阔国际视野。

至于与内地部门和机构的联系，本署在去年接待了多位来自国务院的官员、省政府的代表及内地大学的教授和研究生。国务院发展研究中心于2005年8月到访本署，探讨本港差饷制度的运作。2005年11月，本署高级职员出席了由中国财政部税政司举办的「2005年中国物业税国际研讨会」。此外，本署代表亦于2006年5月前往北京，出席由中国国务院发展研究中心与美国林肯土地政策研究院合办的中国物业税制改革研讨会。

It is important to keep abreast of the development on the professional front, including the latest practices overseas. In this regard, the Department maintains regular contacts with our Mainland and overseas counterparts. During the year a number of talks were organised and exchanges made with the Valuation Office Agency of the United Kingdom and the International Property Tax Institute, giving our professional staff international perspectives on property taxation practices and other professional issues.

With regard to liaison with the Mainland, there were a number of visits to the Department from officials of the State Council, Mainland provincial authorities, professors and postgraduate students of Mainland universities. The Development Research Center of the State Council visited the Department in August 2005 to study the Hong Kong rating system. In November 2005, senior staff of the Department attended the 2005 International Seminar on Real Estate Taxation organised by the Tax Policy Department of the Ministry of Finance. In May 2006, we attended a workshop in Beijing on China's property tax reform jointly organised by the Development Research Center of the State Council of the PRC and the Lincoln Institute of Land Policy of USA.



专业资格

Professional Membership

本署五名人员通过了香港测量师学会主办的2005-2006年度专业能力最终评审，继而成为香港测量师学会专业会员。

A total of 5 officers have passed the Assessment of Professional Competence (APC) conducted by the Hong Kong Institute of Surveyors (HKIS) in 2005-2006 and they were then elected to professional membership.

内部训练课程

In-house Training Courses

本署职员培训组为881名同事举办了15个内部职业训练课程及经验分享会，内容涵盖不同的主题和范畴，包括部门电脑系统运作、估价实务及工作程序。

本署于2006年3月至4月期间，与公务员培训处合办了一系列工作表现管理讲座，目的是让物业估价测量师、物业估价主任及租务主任职系的人员复修工作表现管理技巧，强调维持公平及如实反映表现的评核制度的重要性。本署在3月内共安排了86名人员分批参加三场讲座。

为了提升物业估价主任职系的顾客服务技巧，本署于2006年2月至3月期间，为279名人员安排了十个为期一天的顾客服务工作坊，共有70名高级物业估价主任及209名物业估价主任参加这个专为他们而设计的工作坊。

本署亦为22名技术职系人员及文职人员举办内部培训研讨会，介绍「评估物业价格系统提升版本的应用及风险管理」，以加强他们的集成估价技巧。

此外，培训组还为85名新入职人员安排八个入职讲座。

The Department's Staff Development Section has organised a wide variety of in-house job-specific training courses and experience sharing sessions on different subjects including computer systems in RVD, valuation practices and work procedures. A total of 15 courses/seminars were held for a total of 881 trainees.

To refresh the performance management skills of managers in the Valuation Surveyor, Valuation Officer and Rent Officer grades and to heighten the significance of maintaining a fair and honest performance management system, the Department has joined hands with CSTD to conduct a series of briefings on "Performance Management" in March and April 2006. In March, 3 sessions were held for 86 staff members.

With a view to enhancing the customer service skills of the Valuation Officer Grade staff, 10 classes of 1-day customised refresher training workshop, "Excel in Customer Service", were arranged in February and March 2006 for 279 officers, comprising 70 Senior Valuation Officers and 209 Valuation Officers.

To sharpen our skills in mass appraisal, an in-house seminar on "Implementation of Risk-based Approach & SAS Version Upgrade of CVS Sales Model" was organised for 22 technical and clerical officers.

A total of 8 induction seminars were held for 85 new recruits.

其他训练课程

Other Training Courses

本署职员对电脑及资讯科技应用课程的反应十分理想。年内，共有84名人员参加由政府大型承办商提供的各类电脑课程，另有14名专业及技术职系人员获挑选参加由私人承办商举办的六个「统计分析系统」课程。

此外，本署职员共有506人次参加由公务员培训处举办的各类课程。

Response of staff on computer training and IT applications was good. A total of 84 staff attended a variety of computer courses run by the Government bulk contractors. Furthermore, 14 selected technical officers have attended 6 SAS training courses run by a private contractor.

For other wide-ranging CSTD courses, a total attendance of 506 was recorded.

参与内地培训活动

Participation in Mainland Training Activities

本署全力支援内地的培训活动，提供的协助包括给予受训人士的专题讲座。2005年9月，本署高级职员在南京市地方税务局培训中心举办的为期一周的房地产税务评估培训课程中，协助介绍香港的差饷制度及集成估价技术。该课程由中国国家税务总局及美国林肯土地政策研究院合办，每年举办一次，对象为内地税务官员。

The Department supports training activities in the Mainland and provides assistance in delivering lectures to training participants. In September 2005, senior staff of the Department joined a delegation to assist in the 1-week training programme on real estate appraisal for property taxation at the Nanjing Local Taxation Bureau Training Center, introducing the Hong Kong rating system and mass appraisal techniques. This was an annual training programme for Mainland tax officials jointly organised by the State Administration of Taxation of the PRC and the Lincoln Institute of Land Policy of USA.

职员关系和参与

Staff Relations and Participation

本署一向致力确保员工能自由发表对署内事务的意见，以促进良好的员工关系。

由职方、管方及公务员事务局代表所组成的部门协商委员会，提供一个有效的沟通渠道。委员会每三个月开会一次，商讨员工福利事宜，并就所提出的事宜迅速采取跟进行动。

一般职系协商委员会的主要职能是借著定期会议，加强管方与一般职系员工的沟通和合作。

部门公务员建议书审核委员会专责评审员工就促进效率或节省开支措施而提交的建议。年内，该委员会收到多项建议，并对部分同事给予奖励，以嘉许其创意及进取精神。

本署署长每月均透过内联网向全体员工发送一份名为《电子快讯》的部门通讯，简报本署当前事务及即将面临的挑战。为进一步改善部门的内部沟通，署方亦定期举办工余茶聚，让管职双方在轻松的气氛下聚首一堂。

本署亦每年两度编印一份专供署内员工阅读，名为《估艺集》的杂志，其内容多姿多采，包括署内花絮和不同主题的文章等，全部文稿均由本署员工提供。

The Department makes every effort to ensure that individual members of staff 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 an effective means of communication. Meetings are held quarterly 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 cooperation between management and General Grades staff through regular discussions.

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

The Commissioner issues a monthly newsletter, entitled "E-Update", to all staff via the intranet, keeping them informed of current issues and upcoming challenges. To further improve communication, informal get-togethers are also held regularly bringing staff and management together in a relaxed atmosphere.

A lively in-house magazine "ASSESSMENT" is published twice a year. It contains news roundups and articles, on a variety of issues, contributed by staff.

社交及康乐活动 Social and Recreation

康乐社 Recreation Club

年内，本署的康乐社筹办了多项体育比赛，以及插花班、太极班、瑜伽班等康乐活动。

本署义工队一向热心公益，年内参与的义务工作计有全球青年服务日、香港复康力量步行筹款、多个慈善机构的卖旗日和节日探访等等。

康乐社的经费来源包括员工福利基金、会员的入会费，以及各项活动的参加费用。

The Department's Recreation Club organised a number of sports competitions and recreational activities during the year, including flower arrangement, Tai Chi and Yoga classes.

The RVD Volunteer Service Team participated in a wide variety of volunteer activities, such as the Global Youth Service Day, Hong Kong Rehabilitation Power Charity Walk, Flag Days and Festival Visits to various charitable organisations, etc.

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

慈善活动 Charity

本署参与公益金及其他慈善机构举办的多项慈善活动，筹得善款超过27 000元。

The Department raised a total of over \$27 000 for various charity events organised by the Community Chest and other charitable organisations.





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表 Table 1

估价册 - 截至 2006 年 4 月 1 日各地区的已估价物业
Valuation List - Assessments by District as at 1 April 2006

地区	District	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	149 712	40 229 197
湾仔	Wan Chai	98 548	23 135 669
东区	Eastern	202 313	23 995 287
南区	Southern	84 349	14 140 525
港岛	Hong Kong	534 922	101 500 677
油尖旺	Yau Tsim Mong	174 847	32 874 911
深水埗	Sham Shui Po	111 969	13 304 544
九龙城	Kowloon City	138 359	16 300 752
黄大仙	Wong Tai Sin	86 879	8 914 277
观塘	Kwun Tong	136 276	16 296 879
九龙	Kowloon	648 330	87 691 364
葵青	Kwai Tsing	106 557	27 701 145
荃湾	Tsuen Wan	108 812	12 032 613
屯门	Tuen Mun	161 223	11 877 107
元朗	Yuen Long	132 947	9 626 765
北区	North	92 129	5 476 298
大埔	Tai Po	97 832	7 091 341
沙田	Sha Tin	198 718	18 036 772
西贡	Sai Kung	119 079	10 873 029
离岛	Islands	46 014	16 689 429
新界	New Territories	1 063 311	119 404 498
总数	OVERALL	2 246 563	308 596 539

估价册 - 截至 2006 年 4 月 1 日各地区的已估价私人住宅物业
Valuation List - Private Domestic Assessments by District as at 1 April 2006

地区 District	A 及 B 类 CLASSES A & B		C 类 CLASS C		D 及 E 类 CLASSES D & E		杂类物业 MISCELLANEOUS		总数 TOTAL	
	数量 Number	应课差餉租值 Rateable Value	数量 Number	应课差餉租值 Rateable Value	数量 Number	应课差餉租值 Rateable Value	数量 Number	应课差餉租值 Rateable Value	数量 Number	应课差餉租值 Rateable Value
		(千元 \$'000)		(千元 \$'000)		(千元 \$'000)		(千元 \$'000)		(千元 \$'000)
中西区 Central and Western	69 747	5 051 667	9 353	2 032 549	13 399	6 839 342	220	47 566	92 719	13 971 124
湾仔 Wan Chai	43 124	3 440 911	7 093	1 297 370	10 862	4 657 054	201	26 799	61 280	9 422 133
东区 Eastern	136 068	10 119 164	17 726	3 008 730	5 569	1 499 399	165	39 006	159 528	14 666 300
南区 Southern	43 023	2 952 656	3 547	658 986	9 943	6 408 086	55	77 960	56 568	10 097 687
港 岛 Hong Kong	291 962	21 564 398	37 719	6 997 635	39 773	19 403 881	641	191 330	370 095	48 157 245
油尖旺 Yau Tsim Mong	93 821	5 703 790	12 431	2 042 161	3 511	1 112 062	455	28 005	110 218	8 886 019
深水埗 Sham Shui Po	66 647	3 769 905	6 530	744 852	2 697	682 925	375	84 972	76 249	5 282 653
九龙城 Kowloon City	76 172	4 849 344	17 457	2 476 134	9 758	2 760 830	229	140 512	103 616	10 226 820
黄大仙 Wong Tai Sin	64 747	3 673 941	269	29 308	65	10 492	143	7 379	65 224	3 721 119
观塘 Kwun Tong	86 753	4 834 884	658	54 412	121	11 460	196	30 117	87 728	4 930 874
九 龙 Kowloon	388 140	22 831 864	37 345	5 346 867	16 152	4 577 770	1 398	290 985	443 035	33 047 485
葵青 Kwai Tsing	61 412	3 293 372	3 070	392 598	603	109 575	341	27 767	65 426	3 823 312
荃湾 Tsuen Wan	64 710	3 684 567	5 046	500 947	1 072	162 786	416	32 480	71 244	4 380 780
屯门 Tuen Mun	105 760	3 829 301	3 883	272 880	2 300	320 246	223	27 252	112 166	4 449 680
元朗 Yuen Long	92 146	3 189 401	10 390	772 947	5 055	511 231	664	16 593	108 255	4 490 172
北区 North	65 158	2 482 632	3 041	169 419	2 395	214 108	789	17 413	71 383	2 883 573
大埔 Tai Po	63 017	2 804 567	4 742	426 024	5 277	1 188 412	272	20 833	73 308	4 439 835
沙田 Sha Tin	126 070	6 983 621	11 252	1 367 734	4 318	935 752	168	49 058	141 808	9 336 166
西贡 Sai Kung	93 730	5 731 890	2 779	316 675	3 880	1 258 612	99	37 345	100 488	7 344 522
离岛 Islands	30 873	1 248 720	6 360	592 507	2 830	735 969	162	4 544	40 225	2 581 740
新界 New Territories	702 876	33 248 071	50 563	4 811 732	27 730	5 436 691	3 134	233 286	784 303	43 729 780
总数 OVERALL	1 382 978	77 644 333	125 627	17 156 233	83 655	29 418 342	5 173	715 601	1 597 433	124 934 509

上述数字包括在租者置其屋计划下已售出的租住单位，但不包括另行评估的停车位。

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

表 Table 3

估价册 - 截至 2006 年 4 月 1 日各地区的已估价公屋住宅物业
Valuation List - Public Domestic Assessments by District as at 1 April 2006

地区	District	房屋委员会 HOUSING AUTHORITY				房屋协会及 香港平民屋宇有限公司 [#] HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED [#]			
		租者置其屋计划下 已售出的前租住公屋单位 Former Rental Housing Units sold under TPS*		租住公屋 Rental Housing					
				租者置其屋计划下 仍未售出的单位 Units unsold under TPS*		非租者置其屋计划 Non TPS*		租住公屋 Rental Housing	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	-	-	-	-	5	20 978	6	39 301
湾仔	Wan Chai	-	-	-	-	-	-	-	-
东区	Eastern	2 483	110 686	1 143	41 084	66	1 342 754	452	267 812
南区	Southern	6 530	258 001	3 996	125 062	43	715 272	5	27 339
港岛	Hong Kong	9 013	368 687	5 139	166 146	114	2 079 004	463	334 452
油尖旺	Yau Tsim Mong	-	-	-	-	4	136 460	668	31 459
深水埗	Sham Shui Po	3 840	147 197	2 890	95 001	109	1 368 103	8	43 453
九龙城	Kowloon City	-	-	-	-	29	584 666	18	215 919
黄大仙	Wong Tai Sin	15 381	688 831	8 028	284 620	128	2 521 793	-	-
观塘	Kwun Tong	9 364	367 960	6 680	194 021	138	2 889 773	9	165 752
九龙	Kowloon	28 585	1 203 987	17 598	573 642	408	7 500 795	703	456 583
葵青	Kwai Tsing	9 154	315 314	5 466	146 559	139	2 625 735	482	104 490
荃湾	Tsuen Wan	-	-	-	-	34	470 671	175	59 216
屯门	Tuen Mun	9 086	223 873	12 258	222 283	59	843 723	-	-
元朗	Yuen Long	-	-	-	-	117	1 305 699	-	-
北区	North	11 040	295 523	6 543	148 454	13	254 945	18	16 851
大埔	Tai Po	10 813	388 734	9 989	281 094	15	286 448	-	-
沙田	Sha Tin	19 832	681 687	6 675	193 429	69	1 303 830	16	117 595
西贡	Sai Kung	6 308	232 836	3 961	113 966	40	987 675	249	55 155
离岛	Islands	-	-	-	-	60	464 028	-	-
新界	New Territories	66 233	2 137 968	44 892	1 105 784	546	8 542 755	940	353 308
总数	OVERALL	103 831	3 710 642	67 629	1 845 572	1068	18 122 554	2 106	1 144 343

另行评估的停车位并不包括在上述数字内。

上述数字所表示的估价物业多以大厦为单位，但经租者置其屋计划已售出或仍未售出的单位普遍会以个别单位数目显示。

包括房屋协会长者安居乐计划下兴建的单位。

The above figures exclude parking spaces which are separately assessed.

* TPS: Tenants Purchase Scheme

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.

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

估价册 - 截至 2006 年 4 月 1 日各地区的已估价铺位及其他商业楼宇
Valuation List - Shop and Other Commercial Assessments by District as at 1 April 2006

地区	District	铺位 Shop		其他商业楼宇 Other Commercial	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	9 510	3 792 497	2 600	2 084 915
湾仔	Wan Chai	7 431	4 510 197	1 992	1 701 395
东区	Eastern	8 662	2 258 172	1 062	536 751
南区	Southern	2 165	618 334	270	130 200
港岛	Hong Kong	27 768	11 179 199	5 924	4 453 261
油尖旺	Yau Tsim Mong	20 639	9 938 237	3 749	2 945 773
深水埗	Sham Shui Po	8 831	2 594 372	1 380	338 232
九龙城	Kowloon City	7 948	1 601 820	905	358 260
黄大仙	Wong Tai Sin	2 915	767 111	151	108 071
观塘	Kwun Tong	4 796	1 653 249	289	249 224
九龙	Kowloon	45 129	16 554 788	6 474	3 999 559
葵青	Kwai Tsing	3 495	1 086 851	167	117 118
荃湾	Tsuen Wan	4 592	1 426 728	220	249 840
屯门	Tuen Mun	4 948	1 133 678	154	189 028
元朗	Yuen Long	6 467	1 366 131	380	188 812
北区	North	2 770	760 598	57	37 891
大埔	Tai Po	2 528	698 787	142	101 758
沙田	Sha Tin	4 257	2 188 368	73	177 493
西贡	Sai Kung	2 809	776 125	24	56 471
离岛	Islands	2 290	1 263 970	63	22 932
新界	New Territories	34 156	10 701 236	1 280	1 141 342
总数	OVERALL	107 053	38 435 224	13 678	9 594 162

表 Table 5

估价册 - 截至 2006 年 4 月 1 日各地区的已估价写字楼及工贸大厦
Valuation List - Office and Industrial/Office Assessments by District as at 1 April 2006

地区	District	写字楼 Office		工贸大厦 Industrial/Office	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	24 691	11 285 022	-	-
湾仔	Wan Chai	13 169	4 725 127	-	-
东区	Eastern	4 739	1 637 236	178	55 304
南区	Southern	1 198	216 442	24	4 233
港岛	Hong Kong	43 797	17 863 826	202	59 537
油尖旺	Yau Tsim Mong	23 363	5 655 593	79	9 844
深水埗	Sham Shui Po	1 538	361 838	1 022	255 308
九龙城	Kowloon City	1 311	303 601	18	3 434
黄大仙	Wong Tai Sin	77	28 602	351	36 646
观塘	Kwun Tong	1 602	882 297	1 262	331 367
九龙	Kowloon	27 891	7 231 932	2 732	636 598
葵青	Kwai Tsing	632	216 414	393	163 616
荃湾	Tsuen Wan	1 426	161 362	467	20 994
屯门	Tuen Mun	524	36 158	-	-
元朗	Yuen Long	557	56 060	-	-
北区	North	243	50 464	62	4 569
大埔	Tai Po	61	8 629	-	-
沙田	Sha Tin	611	317 051	201	47 433
西贡	Sai Kung	5	9 420	-	-
离岛	Islands	275	286 930	-	-
新界	New Territories	4 334	1 142 488	1 123	236 612
总数	OVERALL	76 022	26 238 246	4 057	932 748

估价册 - 截至 2006 年 4 月 1 日各地区的已估价工厂大厦及货仓
Valuation List - Factory and Storage Assessments by District as at 1 April 2006

地区	District	工厂大厦 Factory		货仓 Storage	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	515	56 243	1	378
湾仔	Wan Chai	-	-	-	-
东区	Eastern	6 262	1 078 977	24	59 855
南区	Southern	4 478	486 966	11	15 837
港岛	Hong Kong	11 255	1 622 186	36	76 070
油尖旺	Yau Tsim Mong	2 031	220 458	2	199
深水埗	Sham Shui Po	5 577	1 035 712	55	85 189
九龙城	Kowloon City	3 006	656 219	118	72 916
黄大仙	Wong Tai Sin	3 330	440 351	-	-
观塘	Kwun Tong	19 636	2 419 991	150	147 236
九龙	Kowloon	33 580	4 772 730	325	305 541
葵青	Kwai Tsing	16 694	1 605 028	732	1 214 622
荃湾	Tsuen Wan	10 833	1 178 396	458	273 555
屯门	Tuen Mun	6 964	497 920	272	49 486
元朗	Yuen Long	1 187	353 789	101	45 584
北区	North	2 255	220 242	41	49 149
大埔	Tai Po	346	387 059	-	-
沙田	Sha Tin	10 463	945 838	295	331 860
西贡	Sai Kung	36	180 265	5	3 614
离岛	Islands	25	62 471	112	132 024
新界	New Territories	48 803	5 431 008	2 016	2 099 894
总数	OVERALL	93 638	11 825 925	2 377	2 481 505

表 Table 7

估价册 - 截至 2006 年 4 月 1 日各类物业的估价及应课差饷租值

Valuation List - Distribution of Assessments and Rateable Values by Category as at 1 April 2006

类别	Category	数量 Number	%	应课差饷租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 668 236	74.3	146 046 978	47.3
铺位及其他商业楼宇	Shops and Other Commercial Premises	120 731	5.4	48 029 386	15.6
写字楼	Offices	76 022	3.4	26 238 246	8.5
工贸大厦	Industrial/Office Premises	4 057	0.2	932 748	0.3
工厂大厦	Factories	93 638	4.2	11 825 925	3.8
货仓	Storage Premises	2 377	0.1	2 481 505	0.8
停车位*	Parking Spaces*	233 163	10.4	7 785 826	2.5
其他物业	Others	48 339	2.2	65 255 925	21.1
总数	Overall	2 246 563	100.0	308 596 539	100.0

* 包括住宅及非住宅停车位。

* Include both domestic and non-domestic parking spaces.

估价册 - 截至 2006 年 4 月 1 日按应课差餉租值划分的已估价物业
Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2006

应课差餉租值(元)	港 岛	九 龙	新 界	总 数	累 积 % [^]
Rateable Value Range (\$)	Hong Kong	Kowloon	New Territories	Total	% Cumulative % [^]
3 001 - 9 999	2 716	8 753	39 568	51 037	2.3
10 000 - 19 999	26 359	31 895	112 843	171 097	7.6
20 000 - 29 999	35 505	43 604	124 246	203 355	9.1
30 000 - 39 999	32 730	84 723	198 932	316 385	14.1
40 000 - 49 999	57 647	117 286	189 417	364 350	16.2
50 000 - 59 999	60 284	75 308	119 476	255 068	11.4
60 000 - 69 999	53 390	55 994	81 262	190 646	8.5
70 000 - 79 999	35 886	41 971	47 967	125 824	5.6
80 000 - 89 999	30 323	26 183	30 174	86 680	3.9
90 000 - 99 999	24 226	21 178	23 048	68 452	3.0
100 000 - 119 999	33 532	30 549	25 428	89 509	4.0
120 000 - 139 999	20 304	19 809	15 323	55 436	2.5
140 000 - 159 999	15 538	13 681	10 333	39 552	1.8
160 000 - 179 999	12 650	10 912	6 803	30 365	1.4
180 000 - 199 999	10 080	9 085	4 886	24 051	1.1
200 000 - 249 999	17 409	15 962	7 225	40 596	1.8
250 000 - 299 999	14 464	8 948	4 424	27 836	1.2
300 000 - 349 999	9 161	6 540	3 671	19 372	0.9
350 000 - 399 999	6 545	3 937	2 190	12 672	0.6
400 000 - 449 999	4 971	2 717	1 758	9 446	0.4
450 000 - 499 999	4 183	2 494	1 794	8 471	0.4
500 000 - 599 999	5 497	3 239	2 263	10 999	0.5
600 000 - 749 999	5 793	3 009	2 349	11 151	0.5
750 000 - 999 999	5 433	2 679	1 966	10 078	0.4
1 000 000 - 1 499 999	4 197	2 753	1 896	8 846	0.4
1 500 000 - 1 999 999	1 869	1 456	915	4 240	0.2
2 000 000 - 2 999 999	1 662	1 404	1 007	4 073	0.2
3 000 000 - 9 999 999	2 116	1 666	1 490	5 272	0.2
10 000 000 - 99 999 999	433	589	633	1 655	0.1
100 000 000 - 999 999 999	17	6	17	40	*
1 000 000 000 - 99 999 999 999	2	-	7	9	*
总 数 Overall	534 922	648 330	1 063 311	2 246 563	100.0

* 低于0.05%。

[^] 在“%”及“累积%”二栏内之数字是独立计算得来，由于四舍五入关系，最后一栏的数字，表面上看来可能出现误差。

* 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.

表 Table 9

地租登记册 - 截至 2006 年 4 月 1 日各地区的已估价物业
Government Rent Roll - Assessments by District as at 1 April 2006

地区	District	不超逾最低应课差餉租值*		超逾最低应课差餉租值	
		Not Exceeding Minimum Rateable Value*		Above Minimum Rateable Value	
		数量 Number		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	25		12 445	9 613 922
湾仔	Wan Chai	1		8 093	2 920 546
东区	Eastern	84		42 926	4 438 366
南区	Southern	8		40 043	4 684 532
港岛	Hong Kong	118		103 507	21 657 365
油尖旺	Yau Tsim Mong	33		40 690	9 576 625
深水埗	Sham Shui Po	332		109 362	11 756 415
九龙城	Kowloon City	13		42 728	6 941 471
黄大仙	Wong Tai Sin	14		84 621	6 009 054
观塘	Kwun Tong	35		134 758	12 566 209
九龙	Kowloon	427		412 159	46 849 774
葵青	Kwai Tsing	351		104 440	20 948 080
荃湾	Tsuen Wan	2 564		109 225	9 749 110
屯门	Tuen Mun	4 615		157 951	7 794 753
元朗	Yuen Long	30 324		131 502	7 416 731
北区	North	33 846		83 910	4 722 223
大埔	Tai Po	31 450		92 670	6 484 735
沙田	Sha Tin	4 993		192 886	15 755 746
西贡	Sai Kung	14 171		113 565	9 709 494
离岛	Islands	18 833		42 537	11 767 587
新界	New Territories	141 147		1 028 686	94 348 460
总数	OVERALL	141 692		1 544 352	162 855 599

* 凡物业的应课差餉租值不超逾最低应课差餉租值3 000元，用以计算地租的应课差餉租值在法律上当作为1元，而应缴地租为每年0.03元。实际上，本署不会向这类物业发出征收地租通知书。

* 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.

2005-2006年度临时估价及删除估价*
Interim Valuations and Deletions in 2005 - 2006*

		差餉及地租 Rates and Government Rent		只计差餉 Rates Only		只计地租 Government Rent Only	
区域 Area		临时估价 Interim Valuations	删除估价 Deletions	临时估价 Interim Valuations	删除估价 Deletions	临时估价 Interim Valuations	删除估价 Deletions
港岛 Hong Kong	数量 Number	4 208	260	4 765	3 246	18	35
	应课差餉租值 Rateable Value (千元 \$'000)	1 433 020	462 042	2 111 363	1 874 578	367 628	453 524
九龙 Kowloon	数量 Number	16 233	1 459	5 382	3 486	94	452
	应课差餉租值 Rateable Value (千元 \$'000)	2 500 660	500 906	1 273 032	1 165 623	413 901	812 517
新界 New Territories	数量 Number	22 568	3 422	3 162	670	6 163	4 875
	应课差餉租值 Rateable Value (千元 \$'000)	2 706 854	1 004 476	990 775	656 451	777 630	615 876
总数 Overall	数量 Number	43 009	5 141	13 309	7 402	6 275	5 362
	应课差餉租值 Rateable Value (千元 \$'000)	6 640 534	1 967 425	4 375 170	3 696 652	1 559 159	1 881 917

*不包括在估价册 / 地租登记册直接载入和删除的估价。

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

表 Table 11

2006-2007年度重估应课差餉租值 - 对主要类别物业的影响⁽¹⁾
 2006-2007 General Revaluation - Effect on Main Property Types⁽¹⁾

物业类别 Property Type	差餉 Rates			地租 Government Rent		
	应课差餉租值 平均加幅 Average Increase in Rateable Value %	平均每月 差餉(元) Average Rates Payment \$p.m.	平均每月 差餉加幅(元) Average Increase in Rates \$p.m.	应课差餉租值 平均加幅 Average Increase in Rateable Value %	平均每月 地租(元) Average Govt. Rent Payment \$p.m.	平均每月 地租加幅(元) Average Increase in Govt. Rent \$p.m.
小型私人住宅物业 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	7	234	15	6	132	8
中型私人住宅物业 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	9	568	46	9	318	26
大型私人住宅物业 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	8	1 458	109	8	694	53
私人住宅物业 Private Domestic Premises	8	325	23	7	166	11
公屋住宅物业 ⁽³⁾ Public Domestic Premises ⁽³⁾	5	129	6	5	74	3
所有住宅物业 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	7	252	16	7	145	9
铺位及其他商业楼宇 Shops and Other Commercial Premises	8	1 610	117	6	895	54
写字楼 Offices	36	1 421	376	41	1 539	446
工业楼宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	13	609	68	12	377	42
所有非住宅物业 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	11	1 661	170	9	915	78
所有类别物业 All Types of Properties	9	444	37	8	243	18

注：

(1) 住宅物业的计算主要是反映物业数目，而非住宅物业则反映估价数目。

(2) 所有住宅物业均按实用面积分类：

小型住宅 -- 不超过 69.9 平方米

中型住宅 -- 70 至 99.9 平方米

大型住宅 -- 100 平方米或以上

(3) 指由房屋委员会、房屋协会及香港平民屋宇有限公司提供的租住单位。

(4) 包括停车位。

(5) 包括工厂、货仓及工贸大厦。

(6) 包括其他形式物业如酒店、戏院、油站、学校及停车位。

Notes:

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

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

Small domestic -- up to 69.9 m²

Medium domestic -- 70 m² to 99.9 m²

Large domestic -- 100 m² or over

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

(4) Include car parking spaces.

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

(6) Include miscellaneous premises such as hotels, cinemas, petrol filling stations, schools and car parking spaces.

2004-2005及2005-2006年度的估价建议书、反对书及上诉个案
Proposals, Objections and Appeals in the Years of 2004-2005 and 2005-2006

	差 餉 Rating		地 租 Government Rent	
	2004-2005	2005-2006 ⁽¹⁾	2004-2005	2005-2006 ⁽¹⁾
建议书 Proposals				
接办及完成个案 Cases received and completed	48 665	53 808	430	261
覆核结果 Status on review :				
- 估价作实 assessment confirmed	40 786	46 819	363	225
- 削减应课差餉租值 rateable value reduced	6 369	4 320	34	16
- 其他 miscellaneous ⁽²⁾	1 510	2 669	33	20
反对书 Objections				
年初所余 Outstanding at beginning of year	4 694	5 335	78	158
接办个案 Cases received	16 597	21 665	516	126
完成个案 Cases completed	15 956	26 025	436	213
覆核结果 Status on review :				
- 建议临时估价、删除或更正估价作实 proposed interim valuation, deletion or correction confirmed	13 968	23 986	373	170
- 削减应课差餉租值 rateable value reduced	934	833	12	10
- 其他 miscellaneous ⁽²⁾	1 054	1 206	51	33
上诉 Appeals				
年初所余 Outstanding at beginning of year	1 410	1 665	1 504	1 778
接办个案 Cases received	742	521	308	198
完成个案 Cases completed	487	604	34	25
个案完成结果 Status of completed cases :				
- 估价作实 assessment confirmed	-	-	-	-
- 削减应课差餉租值(全面聆讯) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	426	522	19	-
- 撤销 / 驳回 / 失效 withdrawn/dismissed/lapsed	61	82	15	25

注：

(1) 重估应课差餉租值于2005年4月1日生效。

(2) 此栏包括无效、反对人自行撤销反对或修改不关乎应课差餉租值的个案，例如：修改物业名称及删除估价。

Notes:

(1) Revaluation took effect on 1 April 2005.

(2) These include invalid cases, cases subsequently withdrawn by objectors and cases where the alterations made were not related to the rateable value, e.g. amendment to the tenement's description and deletion of the assessment.





附录 Annexures

- A 本署的编制及实际人数
Establishment and Strength of the Department
- B 在外间委员会担任成员的高级首长级人员
Senior Directorate Staff Serving on Inter-departmental and External Committees
- C 技术附注
Technical Notes
- D 刊物
Publications
- E 各区域及地区
Areas and Districts
- F 地图
Plans

本署的编制及实际人数

Establishment and Strength of the Department

* EST. = Establishment

SG. = Strength

	1.4.2005		1.4.2006		增加 / 减少 Increase/Decrease	
	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*
署长 Commissioner	1	1	1	1	-	-
副署长 Deputy Commissioner	1	1	1	1	-	-
助理署长 Assistant Commissioner	3	2	3	2	-	-
差饷估值顾问 Rating Adviser	1	-	1	-	-	-
首席物业估价测量师 Principal Valuation Surveyor	8	7	8	6	-	-1
高级物业估价测量师 Senior Valuation Surveyor	23	22	23	21	-	-1
物业估价测量师 Valuation Surveyor	58	53	58	50	-	-3
助理物业估价测量师 Assistant Valuation Surveyor	5	5	5	4	-	-1
首席物业估价主任 Princial Valuation Officer	15	15	15	15	-	-
高级物业估价主任 Senior Valuation Officer	76	76	76	75	-	-1
物业估价主任 / 见习物业估价主任 Valuation Officer/ Valuation Officer Trainee	263	261	263	260	-	-1
一级 / 二级物业估价助理 Valuation Assistant I/II	5	5	4	4	-1	-1
高级租务主任 Senior Rent Officer	4	4	4	4	-	-
一级租务主任 Rent Officer I	12	12	12	12	-	-
二级租务主任 Rent Officer II	7	7	7	7	-	-
物业调查员 Valuation Referencer	4	4	4	4	-	-

* EST. = Establishment SG. = Strength

	1.4.2005		1.4.2006		增加 / 减少 Increase/Decrease	
	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*
高级统计主任 Senior Statistical Officer	2	2	2	2	-	-
一级统计主任 Statistical Officer I	3	3	3	3	-	-
二级统计主任 Statistical Officer II	3	3	3	3	-	-
高级技术主任 Senior Technical Officer	2	2	2	2	-	-
技术主任 / 见习技术主任 Technical Officer/Technical Officer Trainee	4	4	4	4	-	-
总行政主任 Chief Executive Officer	1	1	1	1	-	-
高级行政主任 Senior Executive Officer	1	1	1	-	-	-1
一级行政主任 Executive Officer I	3	3	3	4	-	1
一级法定语文主任 Official Language Officer I	1	1	1	1	-	-
二级法定语文主任 Official Language Officer II	2	2	2	2	-	-
缮校员 Calligraphist	1	1	1	1	-	-
高级私人秘书 Senior Personal Secretary	1	-	1	1	-	1
一级私人秘书 Personal Secretary I	5	6	5	5	-	-1
二级私人秘书 Personal Secretary II	7	7	7	7	-	-
机密档案室助理 Confidential Assistant	1	1	1	1	-	-

本署的编制及实际人数

Establishment and Strength of the Department

* EST. = Establishment

SG. = Strength

	1.4.2005		1.4.2006		增加 / 减少 Increase/Decrease	
	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*
高级文书主任 Senior Clerical Officer	17	17	17	16	-	-1
文书主任 Clerical Officer	37	36	37	36	-	-
助理文书主任 Assistant Clerical Officer	112	110	111	107	-1	-3
文书助理 Clerical Assistant	103	106	103	106	-	-
一级物料供应员 Supplies Supervisor I	1	1	1	1	-	-
二级物料供应员 Supplies Supervisor II	1	1	1	1	-	-
物料供应服务员 Supplies Attendant	1	1	1	1	-	-
高级库务会计师 Senior Treasury Accountant	1	1	1	1	-	-
高级会计主任 Senior Accounting Officer	1	1	1	1	-	-
一级会计主任 Accounting Officer I	4	4	4	4	-	-
执达主任助理 Bailiff's Assistant	2	2	2	2	-	-
电话接线生 Telephone Operator	1	1	1	1	-	-
司机 Motor Driver	10	10	10	7	-	-3
办公室助理 Office Assistant	17	15	16	15	-1	-
二级工人 Workman II	9	9	9	9	-	-

* EST. = Establishment SG. = Strength

	1.4.2005		1.4.2006		增加 / 减少 Increase/Decrease	
	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*	编制 EST.*	实际人数 SG.*
高级电脑操作员 Senior Computer Operator	1	1	1	1	-	-
一级电脑操作员 Computer Operator I	5	5	5	5	-	-
二级电脑操作员 / 见习电脑操作员 Computer Operator II/ Student Computer Operator	7	7	7	7	-	-
高级系统经理 Senior Systems Manager	1	-	1	-	-	-
系统经理 Systems Manager	2	2	2	2	-	-
一级系统分析 / 程序编制主任 Analyst/Programmer I	5	6	5	6	-	-
二级系统分析 / 程序编制主任 Analyst/Programmer II	3	3	3	3	-	-
小计 Sub-total	864	851	861	835	-3	-16
额外人员 Supernumerary Staff						
副署长 Deputy Commissioner	1	1	-	-	-1	-1
高级统计主任 Senior Statistical Officer	1	1	-	-	-1	-1
小计 Sub-total	2	2	-	-	-2	-2
总数 Total	866	853	861	835	-5	-18

在外间委员会担任成员的高级首长级人员

Senior Directorate Staff Serving on Inter-departmental and External Committees

职位 Title	委员会名称 Committee	身分 Capacity
署长 Commissioner	经济发展工作小组 Working Group on Developments in the Economy	委员 Member
	监察物业市场工作小组 Working Group to Monitor the Property Market	委员 Member
	测量师注册管理局 Surveyors Registration Board	成员 Member
	香港理工大学 建筑及房地产学系顾问委员会 Hong Kong Polytechnic University Advisory Committee on Building and Real Estate	主席 Chairman
副署长 Deputy Commissioner	房屋需求研究工作小组 Working Group on Housing Demand	委员 Member
助理署长(专责事务) Assistant Commissioner (Special Duties)	资讯科技用户经理小组 Information Technology User-managers Group	委员 Member

技术附注 Technical Notes

见于本年报内的下述用语，除另有注明外，其意思如下：

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

(1) 楼面面积

面积以平方米计算。住宅单位的楼面面积是以「实用面积」来计算。「实用面积」是指单位独占的楼面面积，包括露台及外廊，但不包括楼梯、升降机槽、渠管、大堂及公用厕所等公用地方。量度「实用面积」时，是从围绕该单位的外墙向外的面或该单位与毗连单位的共用墙的中点起计。窗台、天井、花园、庭院、平台、车位等地方则不包括在内。

(1) Floor Areas

Areas are expressed in square metres. A domestic unit is measured on the basis of "saleable area" which is defined as the floor area exclusively allocated to the unit including balconies and verandahs but excluding common areas such as stairs, lift shafts, pipe ducts, lobbies and communal toilets. It is measured from the outside of the exterior enclosing walls of the unit and the middle of the party walls between two units. Bay windows, yards, gardens, terraces, flat roofs, carports and the like are excluded from the area.

非住宅楼宇的面积是以「内部楼面面积」来计算，量度范围是有关单位墙壁（或与毗连单位的共用墙）向内的一面所围绕的全部面积。

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

(2) 物业类别

住宅：

(a) 私人住宅单位 - 各自设有专用的煮食设施和浴室（及/或厕所）的独立居住单位。居者有其屋计划、私人机构参建居屋计划、市区改善计划、住宅发售计划和夹心阶层住屋计划的住宅单位，均属这一类别。租者置其屋计划下售出的单位亦属这类别。

(2) Property Types

Domestic:

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

住宅单位可按楼面面积分类如下：

A类 - 实用面积少于40平方米
B类 - 实用面积为40至69.9平方米
C类 - 实用面积为70至99.9平方米
D类 - 实用面积为100至159.9平方米
E类 - 实用面积为160平方米或以上

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

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

(b) 公屋住宅单位 - 由香港房屋委员会、香港房屋协会和香港平民屋宇有限公司兴建的租住单位。

(b) Public domestic - Units built for rental by the Hong Kong Housing Authority, Hong Kong Housing Society and Hong Kong Settlers Housing Corporation Limited.

(c) 杂类住宅单位 - 包括用作住宅的阁仔、天台建筑物等。

(c) Miscellaneous domestic units - Include cocklofts, roof top structures etc. used for domestic purposes.

技术附注

Technical Notes

非住宅：

(a) 铺位 - 设计或改建作零售业用途，并实际作这用途的物业。

(b) 商业楼宇 - 设计或改建作商业用途的楼宇，例如百货公司等，但不包括铺位或写字楼。

(c) 写字楼 - 商用楼宇内的物业，但不包括综合用途楼宇内的非住宅用途单位。

(d) 工贸大厦 - 设计或获证明作工贸用途的楼面面积。

(e) 工厂 - 为制造业工序及有关用途而建设的物业。

(f) 货仓 - 设计或改建作仓库或冷藏库的楼宇。

(g) 停车位 - 位于主要作住宅或非住宅用途楼宇内的停车位。

(h) 其他物业 - 不属于上述任何类别的物业，例如酒店，戏院及剧场、学校、康乐会及会所、社区及福利用途楼宇、油站等物业。

(3) 租金

本书所载租金全部以港元计算，通常不包括差餉、管理费及其他费用在内。

(4) 汇率

除另有说明外，本年报所用的「元」均指港元。自1983年10月17日起，政府透过一项有关发行纸币的措施，将港元与美元挂钩，采用大约7.8港元兑1美元的联系汇率。

(5) 四舍五入

由于数字四舍五入，所以个别项目的总和与各表所示的总数可能有些微差别。

Non-Domestic:

(a) Shops - Premises designed or adapted for retail trade and used as such.

(b) Commercial premises - Premises designed or adapted for commercial use, but not falling within the definitions of shops or offices, e.g. department stores etc.

(c) Offices - Premises situated in buildings designed for commercial/business purposes excluding non-domestic floors in composite buildings.

(d) Industrial/office premises - Premises comprising floor space designed or certified for industrial/office use.

(e) Factories - Premises designed for manufacturing processes and uses directly related to such processes.

(f) Storage premises - Premises designed or adapted for use as godowns or cold stores.

(g) Parking spaces - Parking spaces either in a predominantly domestic or non-domestic building.

(h) Other premises - Premises not included in any of the above types such as hotels, cinemas and theatres, schools, recreation club and association premises, community and welfare premises, petrol filling stations etc.

(3) Rent

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

(4) Exchange Rate

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

(5) Rounding of Figures

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

刊物
Publications

公开发售

On Sale to the Public

香港物业报告

Hong Kong Property Review

楼宇名称

Names of Buildings

香港差饷税收历史（英文版及中文版）

The History of Rates in Hong Kong (English and Chinese versions)

其他供公众阅览的刊物

Other Unrestricted Publications

年报

Annual Summary

差饷及地租简介

Your Rates and Government Rent

差饷物业估价署服务承诺

Performance Pledge for the Rating and Valuation Department

差饷物业估价署历年发展（英文版）

Rating and Valuation Department - A Chronology

香港物业报告 - 每月补编

Hong Kong Property Review - Monthly Supplement

《业主与租客（综合）条例》指引概要

A Summary Guide on the Landlord and Tenant (Consolidation) Ordinance

宣传标示门牌号数的资料单张

Explanatory Leaflet for Display of Building Numbers

物业资讯服务的资料单张

Explanatory Leaflet for Property Info-Hotline Service

各区域及地区
Areas and Districts

区域：港岛

Area : Hong Kong

地区 District	地区内的分区名称 Names of Sub-districts within District Boundaries		规划统计小区 Tertiary Planning Units
中西区 Central and Western	坚尼地城、石塘咀、 西营盘、上环、 中环、金钟、 半山区、山顶	Kennedy Town, Shek Tong Tsui, Sai Ying Pun, Sheung Wan, Central, Admiralty, Mid-levels, Peak	111(p), 112, 113, 114, 115, 116, 121, 122, 123, 124(p), 141, 142, 143, 172(p), 181, 182(p)
湾仔 Wan Chai	湾仔、铜锣湾、 跑马地、大坑、 扫杆埔、渣甸山	Wan Chai, Causeway Bay, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout	124(p), 131, 132, 133, 134, 135, 140, 144, 145, 146, 147(p), 148(p), 149, 151(p), 158(p), 175(p), 182(p), 183(p), 184, 190
东区 Eastern	天后、宝马山、 北角、鰂鱼涌、 西湾河、筲箕湾、 柴湾、小西湾	Tin Hau, Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan	147(p), 148(p), 151(p), 152, 153, 154, 155, 156, 157, 158(p), 161, 162, 163, 164, 165, 166, 167, 194(p)
南区 Southern	薄扶林、香港仔、 鸭脷洲、黄竹坑、 寿臣山、浅水湾、 春磡角、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	111(p), 171, 172(p), 173, 174, 175(p), 176, 183(p), 191, 192, 193, 194(p), 195, 196, 197, 198

(p) = part 部分

区域：九龙

Area : Kowloon

地区 District	地区内的分区名称 Names of Sub-districts within District Boundaries		规划统计小区 Tertiary Planning Units
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九龙填海区、 京士柏、旺角、 大角咀	Tsim Sha Tsui, Yau Ma Tei, West Kowloon Reclamation, King's Park, Mong Kok, Tai Kok Tsui	211, 212, 213(p), 214, 215, 216, 217, 220, 221, 222(p), 225, 226, 227, 228, 229, 236(p), 266(p), 269(p)
深水埗 Sham Shui Po	美孚、荔枝角、 长沙湾、深水埗、 石硤尾、又一村、 大窝坪、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	260, 261, 262, 263, 264, 265, 266(p), 267, 268(p), 269(p), 271(p), 320(p)
九龙城 Kowloon City	红磡、土瓜湾、 马头角、马头围、 启德、九龙城、 何文田、九龙塘、 笔架山	Hung Hom, To Kwa Wan, Ma Tau Kok, Ma Tau Wai, Kai Tak, Kowloon City, Ho Man Tin, Kowloon Tong, Beacon Hill	213(p), 222(p), 231, 232, 233, 234, 235, 236(p), 237, 241, 242, 243, 244, 245, 246, 247(p), 268(p), 271(p), 272, 283(p), 285, 286(p)
黄大仙 Wong Tai Sin	新蒲岗、黄大仙、 东头、横头磡、 乐富、钻石山、 慈云山、牛池湾	San Po Kong, Wong Tai Sin, Tung Tau, Wang Tau Hom, Lok Fu, Diamond Hill, Tsz Wan Shan, Ngau Chi Wan	271(p), 281, 282, 283(p), 284, 287, 288, 289
观塘 Kwun Tong	坪石、九龙湾、 牛头角、佐敦谷、 观塘、秀茂坪、 蓝田、油塘、 鲤鱼门	Ping Shek, Kowloon Bay, Ngau Tau Kok, Jordan Valley, Kwun Tong, Sau Mau Ping, Lam Tin, Yau Tong, Lei Yue Mun	247(p), 280, 286(p), 290, 291, 292, 293, 294, 295, 297, 298(p)

(p) = part 部分

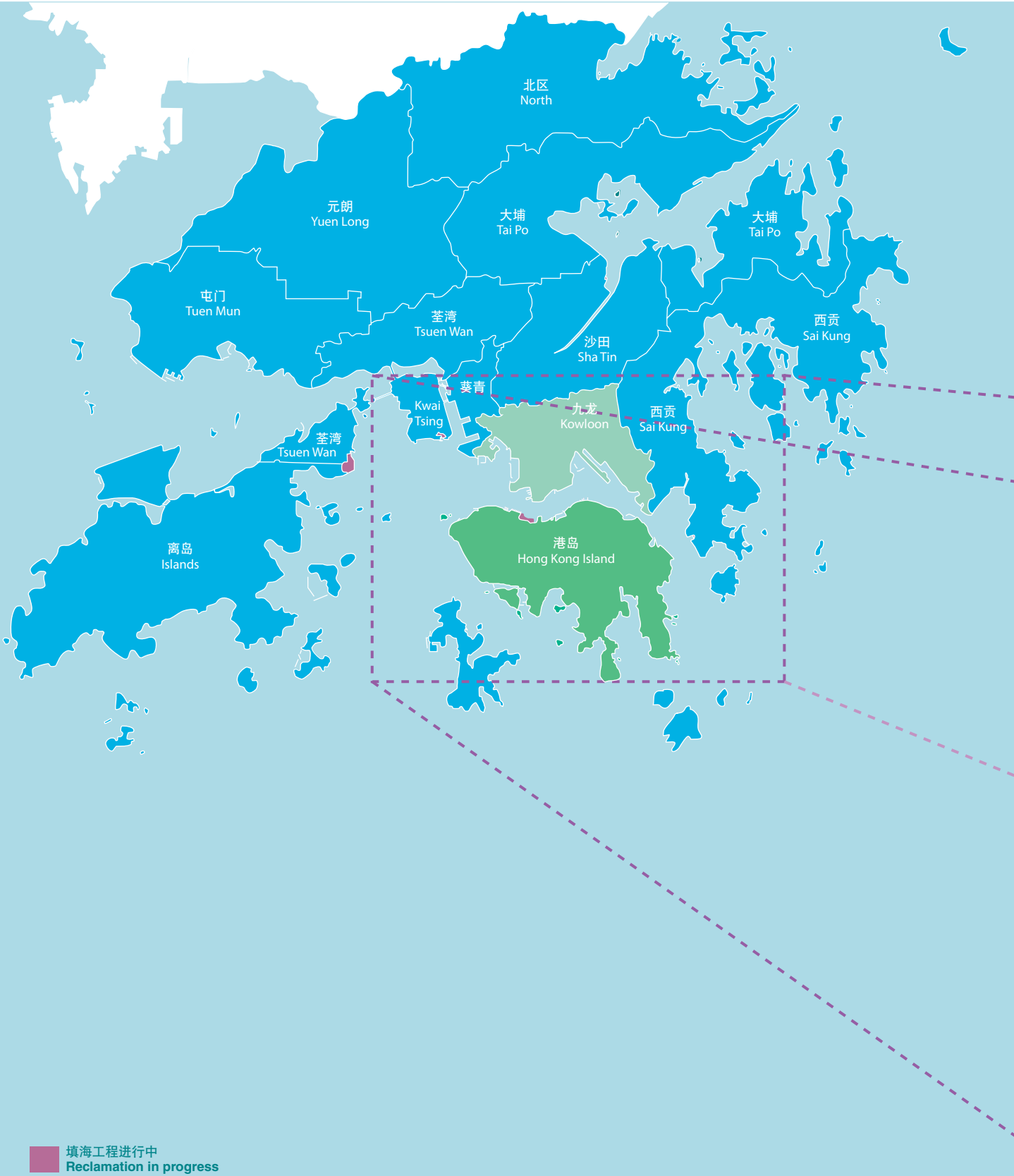
区域：新界

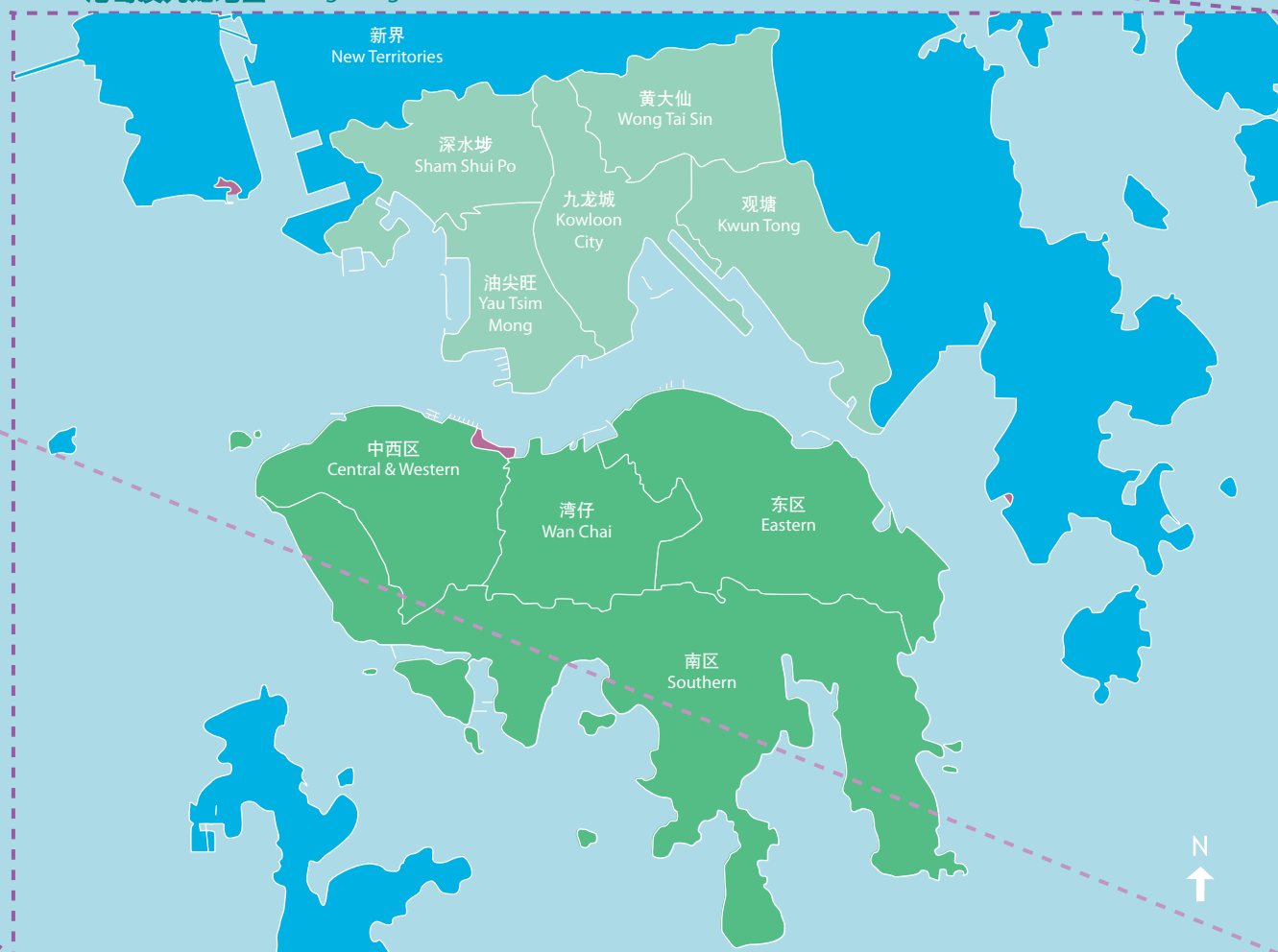
Area : New Territories


地区 District	地区内的分区名称 Names of Sub-districts within District Boundaries	规划统计小区 Tertiary Planning Units
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi
荃湾 Tsuen Wan	荃湾、梨木树、 汀九、深井、 青龙头、马湾、 阴澳	Tsuen Wan, Lei Muk Shue, Ting Kau, Sham Tseng, Tsing Lung Tau, Ma Wan, Yam O
屯门 Tuen Mun	大榄涌、扫管笏、 屯门、蓝地	Tai Lam Chung, So Kwun Wat, Tuen Mun, Lam Tei
元朗 Yuen Long	洪水桥、厦村、 流浮山、天水围、 元朗、新田、 落马洲、锦田、 石岗、八乡	Hung Shui Kiu, Ha Tsuen, Lau Fau Shan, Tin Shui Wai, Yuen Long, San Tin, Lok Ma Chau, Kam Tin, Shek Kong, Pat Heung
北区 North	粉岭、联和墟、 上水、石湖墟、 沙头角、鹿颈、 乌蛟腾	Fanling, Luen Wo Hui, Sheung Shui, Shek Wu Hui, Sha Tau Kok, Luk Keng, Wu Kau Tang
大埔 Tai Po	大埔墟、大埔、 大埔滘、大尾笃、 船湾、樟木头、 企岭下	Tai Po Market, Tai Po, Tai Po Kau, Tai Mei Tuk, Shuen Wan, Cheung Muk Tau, Kei Ling Ha
沙田 Sha Tin	大围、沙田、 火炭、马料水、 乌溪沙、马鞍山	Tai Wai, Sha Tin, Fo Tan, Ma Liu Shui, Wu Kai Sha, Ma On Shan
西贡 Sai Kung	清水湾、西贡、 大网仔、将军澳、 坑口、调景岭、 马游塘	Clear Water Bay, Sai Kung, Tai Mong Tsai, Tseung Kwan O, Hang Hau, Tiu Keng Leng, Ma Yau Tong
离岛 Islands	长洲、坪洲、 大屿山 (包括东涌)、 南丫岛	Cheung Chau, Peng Chau, Lantau Island (including Tung Chung), Lamma Island

(p) = part 部分

新界地区 New Territories Districts



港岛及九龙地区 Hong Kong and Kowloon Districts



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