差饷物业估价署年报

Rating and Valuation Department
Annual Summary

2021-22







差饷物业估价署年报

Rating and Valuation Department Annual Summary

2021-22

10 理想和使命 Vision and Mission

> 12 职能 Functions

服务表现和成就 Performance and Achievements

3B 新增和优化服务 New and Improved Services

> 42 迎接挑战 Challenges Ahead

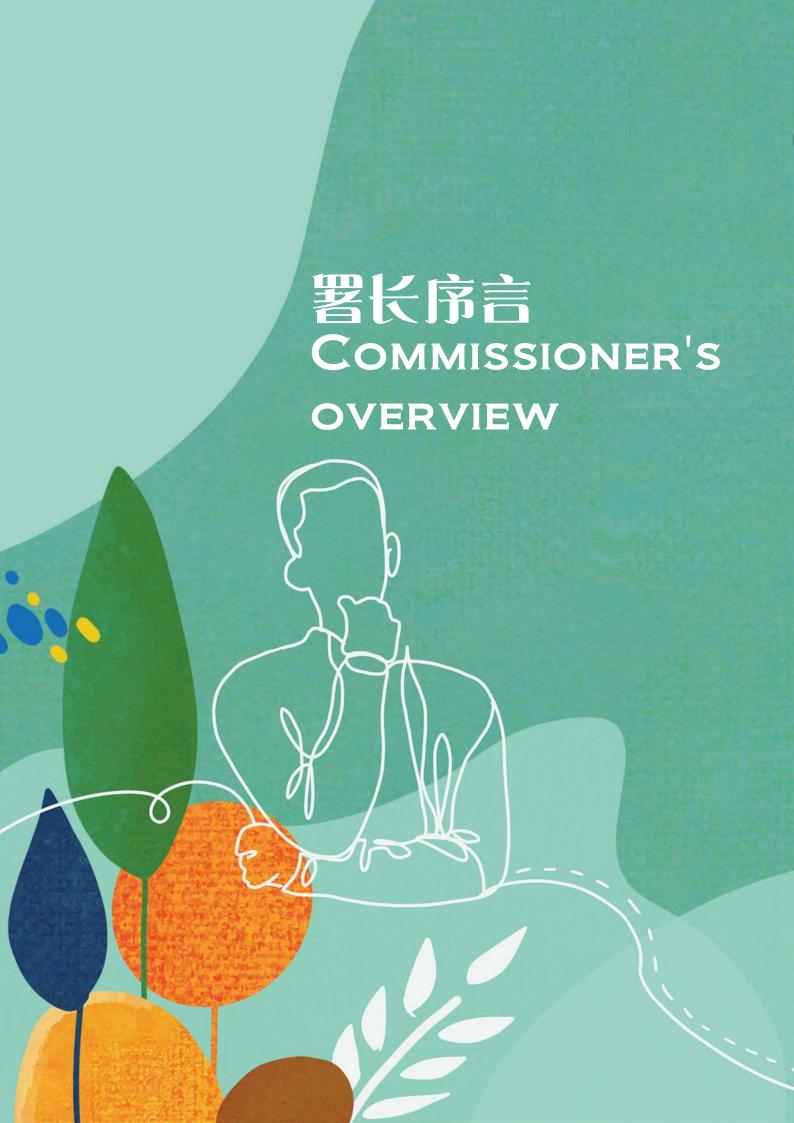
45 环保报告 Environmental Report

56 人力资源 Human Resources

> **ББ** 附表 Tables

BD 附录 Annexures

目录 CONTENTS







2021-22 年度,香港物业市场表现与本地经济情况一致。在实施《国安法》、完善选举制度以及全面落实「爱国者治港」原则下,2021 年下半年香港局面稳定,前景乐观。但是,2019 冠状病毒病第五波疫情来势汹汹,加上俄乌战争、地缘政治紧张局势、美国货币紧缩政策、通胀升温和加息等因素令全球经济疲弱,以致强劲的经济复苏势头在 2022 年年初中断。

In 2021-22, Hong Kong property market performed in tandem with local economic conditions. The implementation of the National Security Law, improvements to the electoral system and full implementation of the principle of "patriots administering Hong Kong" brought about stability and an optimistic outlook in the second half of 2021. However, the strong economic recovery was cut short in the beginning of 2022, when the fifth wave of the COVID-19 epidemic hit fast and hard, followed by sluggish global economic conditions due to the Russian-Ukrainian war, geopolitical tensions, tightening of the US monetary policy, rising inflation and interest rates hikes, etc.

为纾解民困及协助受疫情影响的企业渡过难关,所有差饷缴纳人均获宽减 2021 年 4 月至 2022 年 3 月四个季度的差饷。每个应缴差饷的住宅物业单位首两个季度及随后两个季度的宽减额分别以每季 1 500 元和 1 000 元为上限;而每个应缴差饷的非住宅物业单位的宽减额则分别以每季 5 000 元和 2 000 元为上限。计划惠及 338 万个物业的差饷缴纳人,而政府收入则减少 150 亿元。

尽管在疫情期间遇到运作上的困难,本署上下于 2021-22 年度努力维持核心服务的表现,在主要职能中所有服务范畴亦达到或超越订下的工作目标。

挑战与成果

在抗击第五波疫情期间,政府意志坚定,全情投入,与市民一起争分夺秒,齐心击退疫情。 本署同事除要兼顾本身的职务外,亦须优先动员参与一系列重点抗疫工作。

2022年3月至7月,本署统筹和执行了三次通宵的「限制与检测宣告」(俗称「围封强检」)行动,约有240名人员参与,并派出40名人员参与另外两次由其他决策局/部门统筹的行动。此外,约有90名人员协助进行为期数个月的个案追踪工作,以及包装防疫服务包等。本署投工队亦加强与其他机构的合作,参与更多抗疫和或工服务,例如派发服务包、探访社区长者和弱势社羣等。

To alleviate people's hardship and help enterprises ride out the difficulties over the epidemic, rates concession was provided to all ratepayers for the four quarters from April 2021 to March 2022. For each domestic rateable tenement, the concession ceilings for the first two and last two quarters were \$1 500 and \$1 000 per quarter respectively, whereas the ceilings for each non-domestic rateable tenement were \$5 000 and \$2 000 per quarter respectively. The scheme benefited ratepayers of 3.38 million properties, with a revenue of \$15.0 billion foregone.

Despite the operational difficulties during the epidemic, the Department worked hard to maintain its performance across core services in 2021-22, and has achieved or exceeded the performance targets for all service areas in respect of the major functions.

Challenges and Achievements

In the fight against the fifth wave of the epidemic, the Government was determined and committed to join hands with members of the public to race against time and work in concert to fight the virus. Colleagues in the Department have been mobilised to take up an array of anti-epidemic duties as our priority regardless of our original duties.

From March to July 2022, the Department led three overnight Restriction-testing Declaration (RTD) operations with the participation of about 240 staff, and deployed 40 staff to join two other operations led by other bureau/department. Besides, about 90 staff had helped with contact tracing work for a few months and packaging of anti-epidemic service bags, etc. Moreover, the Volunteer Team of the Department has also stepped up its cooperation with other organisations and participated in more anti-epidemic and volunteer services, such as distributing these service bags, visiting the elderly and underprivileged in the community, etc.

各同事均发挥专业精神,本着同理心,坚定支持并全力以赴完成这些艰钜的抗疫工作。我衷心感谢同事们积极付出,展现服务市民的承担,为抗疫出一分力。

My colleagues have displayed staunch support and devoted themselves to accomplish these demanding anti-epidemic tasks with professionalism and empathy. I would like to express my sincere thanks to them who have worked hard, demonstrated dedication to serving the public and contributed in the fight against the virus.











疫情肆虐期间,2022-23 年度的全面重估工作对我们而言是一个重大挑战。我们须参金2021年 10 月 1 日这指定依据日期的租金记料和相关因素,全面重估估价册和地租登记册的所载的 470 万个已估价物业单位的应课差的相值。有赖同事齐心协力,一年一度的重化价值。有赖同事齐心协力,一年一度的重化有以在 2022年 3 月顺利完成,而市民业全位1022年 5 月 31 日或之前于本署网站和值于在2022年 5 月 31 日或之前于本署网站和售工在2022年 5 月 31 日或之前于本署网站和值于在2022年 5 月 31 日或之前于本署网站和值于在2022年 5 月 31 日或之前于本署网站和值于在2022年 5 月 31 日或之前于本署的租值于本资的人。随着应课差的租值的建议书,这是近年来个相当高的数字。

The 2022-23 general revaluation has been a challenging task amid the epidemic. We had to review all rateable values of 4.7 million assessments in the Valuation List and Government Rent Roll by reference to the rental information and relevant factors as at the designated reference date of 1 October 2021. With colleagues' concerted efforts, the annual revaluation was completed successfully in March 2022, and the new assessments were available for public inspection online at the Department's website and the Property Information Online (PIO) service until 31 May 2022. Following an average increase of 1.0% in rateable values, we are currently reviewing around 64 000 proposals seeking to reduce the rateable values, a very high number amongst recent years.

此外,我们亦忙于推行多项新措施。作为执行分间单位租务管制的主要机构,本署全力协助当时的运输及房屋局修订《业主与租客(综合)条例》。继修订条例草案于 2021年 10 月获立法会通过,并于 2022年 1 月 22 日生效后,本署致力执行各项工作,包括协助公众认识新条例的规管制度、处理查询、提供免费谘询和调解服务,以及就涉嫌违法个案采取执法行动。

We have also been very busy implementing a number of new initiatives. As the principal agent for implementing the tenancy control on subdivided units, the Department provided full support to the-then Transport and Housing Bureau in enacting the amendments to the Landlord and Tenant (Consolidation) Ordinance. Following the passage of the amendment bill by the Legislative Council in October 2021, the Department has been heavily engaged in various work to implement the new law effective from 22 January 2022, including promoting public awareness of the new regulatory regime, handling enquiries, providing free advisory and mediatory services, and taking enforcement action on suspected offence cases.

《业主与租客(综合)条例》 (第7章)第IVA部 Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap.7)



另一项新措施是财政司司长在 2022-23 年度《财政预算案演辞》中提出的「暂缓追讨欠租安排」,借禁止指明处所的业主在 2022 年5 月至 7 月三个月保护期内对未能缴付租金的租户采取某些行动,为受第五波疫情影响的商业租户提供喘息空间。自新法例通过后,本署一直负责跟进有关业主和租户事宜的投诉和采取执法行动,并处理延后一季缴付差饷和地租及豁免其附加费的申请。

The other new initiative is the rental enforcement moratorium rolled out by the Financial Secretary in his 2022-23 Budget Speech, providing business tenants affected by the fifth wave of the epidemic a breathing space by barring landlords of specified premises from taking certain actions against their tenants who failed to pay rent during the three-month protection period from May to July 2022. Since the enactment of the new law, the Department has been in charge of handling complaints and taking enforcement relating to landlord and tenant matters, as well as processing requests for deferring payment and waiving surcharges of rates and Government rent for a quarter.

为配合电子政府的发展及提升顾客服务,本署一直以来主动积极引入各项电子化政府服务。除了提供基本物业资讯和差饷及地租帐目最新资料的物业资讯网服务,以及快捷方便的电子帐单和缴费服务外,我们亦接受以电子方式递交法定表格及通知书。

2022年6月,我们提升了该电子表格服务,涵盖至本署的所有其他公用表格,并已检视最常用的表格,以求令其更简洁易明。我们亦于2021年12月推出重新设计的网站,以提供更佳的用户体验,让公众可更简易地以电子方式获取资讯和服务。

To advance the e-Government initiatives and improve our customer service, the Department has all along been proactively pursuing various e-Government opportunities. Apart from the PIO service providing essential property information and up-to-date information of rates and Government rent accounts, fast and convenient e-billing and payment services, we also accept electronic submission of statutory forms and notices.

In June 2022, we upgraded our e-Form submission service to expand its coverage to all other public forms of the Department, and reviewed the most-commonly used forms to enhance their user-friendliness and conciseness. We also launched a re-designed website in December 2021, providing better user experience and easier access to public information and services electronically.



机遇与展望

政府完成差饷制度检讨后,财政司司长在2022-23年度《财政预算案演辞》中建议就住宅物业引入新差饷宽减机制和累进差饷制度,分别暂定由 2023-24年度第三季和 2024-25 年度第四季起实施。本署正全力筹备新差饷宽减机制的工作,并将在未来几年致力按时落实新措施。

为促进电子政府发展,我们会继续积极运用资讯科技方案,以专业态度为市民提供更以客为本、更方便和更具成本效益的电子服务。我们亦会寻求机遇将工作流程电子化、简化工序,并与其他政府部门合作,以期提升运作效率、改进服务及推陈出新。

最后,我衷心感谢各位同事一直以来的努力和付出,以灵活求变的精神,不遗余力地服务市民,让本署得以在充满挑战的一年能达成目标。

差饷物业估价署署长 萧家贤太平绅士 2022 年 10 月

Opportunities and Prospects

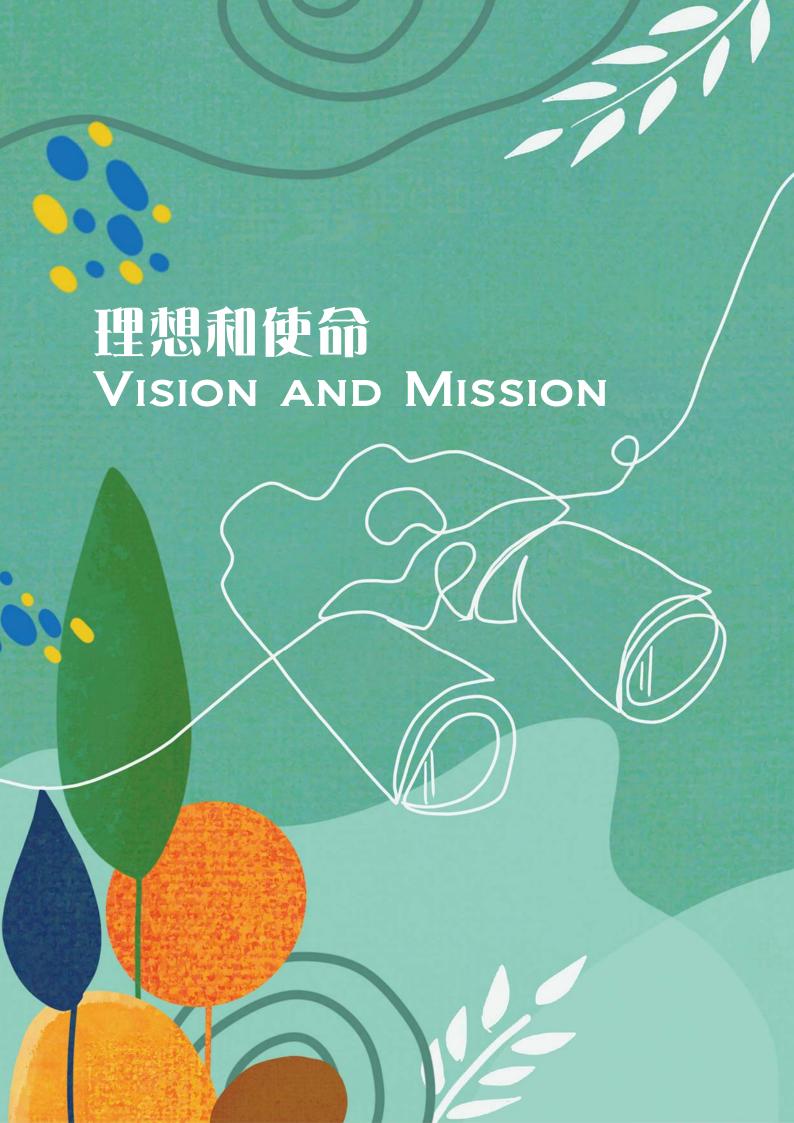
Upon completion of the review of the rating system, the Financial Secretary proposed in his 2022-23 Budget Speech to introduce a new rates concession mechanism and a progressive rating system for domestic properties, effective tentatively from the third quarter of 2023-24 and fourth quarter of 2024-25 respectively. The Department is in full force making preparatory work for the new rates concession mechanism and will be heavily engaged in the coming years for implementing the new initiatives on time.

To advance the development of e-Government, we will continue to press ahead the use of information technology solutions in enhancing and providing more customer-centric, convenient and cost-effective e-services to the public in a professional manner. We will also explore opportunities to digitalise workflow, streamline processes and collaborate with other Government departments with a view to enhancing operational efficiency for service improvements and innovations.

Finally, I would like to thank my colleagues for their continued support and resilience in achieving the targets, and their commitment in serving the public in a challenging year.

Kevin K Y SIU, JP

Commissioner of Rating and Valuation
October 2022



理 想 在全球提供物业估价和资讯服务的公营机构中,成为典范。

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

提供公平合理的估价,迅速地征收差饷及地租。

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。

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.

MissionTo contribute to a transparent and efficient property market through information and technology

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

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。

创新求讲

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。

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

Values 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.

信念

使命







差饷物业估价署的主要职能计有:

- 评估差饷和地租;
- 管理差饷和地租的帐目与发单;
- 为政府的决策局和部门提供物业估价服务;
- 为政府的决策局和部门、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), 包括就租务事宜向业主及租客提供谘询和 调解服务,并采取适当执法行动。

评估差饷

差饷是一项就使用物业而征收的税项,并按应 课差饷租值乘以一个指定百分率征收。

应课差饷租值是根据物业在指定日期可取得的 全年租金估值。

根据《差饷条例》(第 116 章),差饷物业估价署署长负责编制估价册,载列全港已评估差饷的物业单位。

估价册

估价 册 载 录 所 有 已 评 估 差 饷 的 物 业 及 其 应 课 差 饷 租 值。

截至 2022 年 4 月 1 日,估价册所载的差饷估价物业单位有 2 632 758 个,应课差饷租值总值约为 6 910 亿元,详情请参阅表 1 至表 8。

The principal functions of the Rating and Valuation Department are:

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

Rating Assessment

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

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

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

The Valuation List

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

The Valuation List as at 1 April 2022 contained 2 632 758 rating assessments with a total rateable value of about \$691 billion. Further details are shown in Tables 1 - 8.



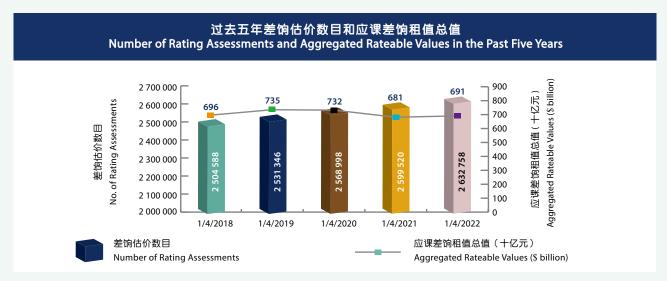
截至2022年4月1日的差饷估价数目和应课差饷租值总值 Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2022





下图显示过去五年差饷估价数目及应课差饷租值总值:

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



评估地和

香港的土地一般由政府以须缴纳地租的政府租 契批出。

本署负责评定两类根据下列法例征收,并按物业的应课差饷租值计算的地租:

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

Government Rent Assessment

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

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

- (a) the Government Rent (Assessment and Collection) Ordinance (Cap. 515); and
- (b) the Government Leases Ordinance (Cap. 40).



根据《地租(评估及征收)条例》(第515章) 评估的地租

差 饷 物 业 估 价 署 署 长 负 责 评 估 和 征 收 地 租 , 并 编 制 地 租 登 记 册 , 载 列 所 有 根 据 本 条 例 评 估 地 租 的 物 业 及 其 应 课 差 饷 租 值。 截 至 2022 年 4 月 1 日 , 地 租 登 记 册 所 载 的 估 价 物 业 单 位 有 2 068 233 个 , 应 课 差 饷 租 值 总 值 约 为 4 370 亿 元 , 详 情 请 参 阅 表 9 。

按第 515 章征收的地租,是物业应课差饷租值的 3%,并随应课差饷租值的改变而调整。须缴纳此地租的物业,包括根据下列适用租契持有的物业:

- (a) 原本没有续期权利,但自 1985 年 5 月 27 日 中英联合声明生效之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。

唯一获豁免评估地租的是由乡郊原居村民(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。继续持有此类乡 郊土地的原居村民或祖/堂,只须向地政总署 署长缴纳象征式地租。

对于大部分须按第 515 章缴纳地租的物业而言,用作计算地租的应课差饷租值,等同于用作计算差饷的应课差饷租值。如物业获豁免评估差饷,或物业只有部分须缴纳地租,例如:物业所处土地部分是根据适用租契而持有,而另一部分是根据其他类别的租契持有,则本署会另行厘定相关的应课差饷租值。

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

The Commissioner is responsible for assessing and collecting the Government rent and for the compilation of the Government Rent Roll containing the rateable values of all properties liable for assessment under this Ordinance. The Government Rent Roll contained 2 068 233 assessments as at 1 April 2022 with an aggregated rateable value of about \$437 billion. Further details are shown in Table 9.

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

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

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

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

职能

Functions

根据《政府租契条例》(第40章)评估的地租

可续期租契续期后的地租评估和征收方法,受到《政府租契条例》(第 40 章)规管。条例规定,有关地租为物业在租契续期日的应课差饷租值的 3%。这类地租有别于第 515 章所指的地租,其数额于续期后维持不变,直至该土地重新发展为止。重建完成后,地租会修订为新建筑物的应课差饷租值的 3%。

本署须按第 40 章的规定,为续期和重新发展的个案向地政总署署长提供新地租额,并通知土地注册处处长登记新地租,以及答复市民有关的查询。

帐目和发单

由 1995 年 7 月 1 日起,差饷物业估价署署长接管差饷发单和帐目修订的职务,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》(第 515 章)负责发单征收地租。

差饷和按第 515 章征收的地租均须每季预缴。 倘物业须同时缴纳差饷和地租,差饷缴纳人会 收到合并征收通知书。

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

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

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

Accounting and Billing

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

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

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



物业估价服务

印花税

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,以保障政府的印花税收入。如申报的转让价值低于市值,本署会提供物业的合理市值估价。

本署亦为没有订明价值的转让物业提供估值。

遗产税

虽然遗产税由 2006年 2 月起取消,但本署仍须处理在此日期之前的个案,向遗产税署署长提供物业估价,以厘定遗产税。

为其他政府部门提供估价服务

本署亦经常因应其他政府部门和半官方机构的 工作需要而提供估价服务。

Property Valuation Services

Stamp Duty

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

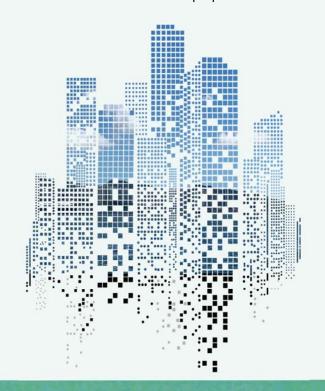
Valuations are also provided in cases where a property is transferred with no consideration paid.

Estate Duty

Following the abolition of Estate Duty in February 2006, the Department is no longer required to provide valuation advice to the Estate Duty Commissioner on the appropriate value of property for Estate Duty purposes though past cases would continue to be referred to the Department for advice.

Valuations for Other Government Departments

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



职能 Functions

物业资讯服务

物业市场资料

在评估差饷和物业价值的过程中,本署收集到 大量物业资料,因此能够为政府提供物业市场 方面的专业意见。本署定期编制多项统计数据,并分发给决策局和其他政府部门参考。

此外,本署亦会应各局和部门的要求,展开专题分析。

本署每年出版《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。报告亦载有主要物业类别的总存量和空置量。

Property Information Services

Property Market Information

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

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

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



本署亦编制《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、买卖宗数和成交总值的资料。

上述两份刊物可于本署网站免费浏览。

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

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



编配门牌号数

根据《建筑物条例》(第 123 章),差饷物业估价署署长获授权向建筑物的拥有人发出命令,规定在有关建筑物标示获编配的门牌号数。

本署已透过媒体定期推行有关建筑物拥有人有责任标示正确门牌号数的宣传活动。现时,本署亦会举办地区性门牌号数标示运动,提醒有关人士正确标示门牌号数,让邮差和紧急救援人员等公务人员更有效率为市民服务。

Building Numbering

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

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



楼宇名称

本署出版的《楼宇名称》,详列本港大部分楼宇的中英文名称、地址和落成年份。这刊物可于本署网站免费浏览。

Names of Buildings

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

职能

业主与租客服务

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 和义务均有所规定。

谘询和调解服务

本署人员免费为市民提供全面的租务谘询服务。本署亦定期派员到各区民政事务处会见市民和每天到土地审裁处当值,提供有关服务。

市民亦可浏览本署网站或透过本署 24 小时自动电话资讯服务,获得一般租务资讯。

执法和检控

本署就涉嫌触犯第7章的个案作出调查,并会按该条例考虑采取法律行动。

新租出或重订协议通知书及租赁通知书

本署为业主批署分别就住宅租赁和规管租赁而提交的新租出或重订协议通知书(表格CR109)和租赁通知书(表格AR2)。经批署的通知书是采取法律行动追收欠租时所需的文件。规管租赁的业主如没有合理解释而未有按规定向本署提交租赁通知书,即属触犯第7章的有关罪行。

Landlord and Tenant Services

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

Advisory and Mediatory Services

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

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

Enforcement and Prosecution

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

Notice of New Letting or Renewal Agreement and Notice of Tenancy

The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) and Notices of Tenancy (Form AR2) submitted by landlords in respect of domestic tenancies and regulated tenancies respectively. These endorsed notices are required in legal proceedings for recovery of rent. A landlord of a regulated tenancy who, without reasonable excuse, fails to submit a Notice of Tenancy to the Department as required commits the relevant offence under Cap. 7.





评估差饷和地租

修订和更新估价册及地租登记册

本署不时修订和更新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或须缴纳差饷及/或地租的物业、删除已拆卸楼宇和无须继续评估差饷及/或地租的物业,或删除曾更改结构的物业的原有估价,然后加入重新评定的估价。「临时估价」和「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 2021-22 年度临时估价和删除估价的数目。下列图表显示估价册及地租登记册内按区域划分的临时估价和删除估价数目,以及有关的应课差饷租值:

Rating and Government Rent

Maintenance of the Valuation List and Government Rent Roll

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

The number of interim valuations and deletions carried out in 2021-22 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:



每年重估应课差饷租值

不同类别和位于不同地区的物业,其租金水平 会随时间受各种不同因素影响而有所改变。为 提供一个健全及公平的税基,本署自1999年 起,每年均全面重估应课差饷租值,反映最新 的租金水平。

在全面重估 2022-23 年度应课差饷租值的过程 中,本署重新评估了载于估价册内 2 632 758 个 物业的应课差饷租值,以及载于地租登记册内 2 068 233 个物业的应课差饷租值。

新应课差饷租值乃根据2021年10月1日这指定 依据日期的市场租金而厘定,生效日期是 2022年4月1日。

重估完成后,差饷及地租的应课差饷租值分别 平均上升 1.0% 和 1.4%。

在新的估价册内,其中37.9%物业的应课差饷 租值平均上升 6.3%,另有 56.2%物业的应课差 饷租值维持不变,余下 5.9% 物业的应课差饷租 值则平均下跌 8.3%。

表 11 详列全面重估应课差饷租值后,主要类别 物业的差饷和地租变动情况。

Annual General Revaluations

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

Altogether 2 632 758 assessments in the Valuation List and 2 068 233 assessments in the Government Rent Roll were reviewed in the revaluation for 2022-23.

The new rateable values which took effect on 1 April 2022 were based on market rents as at the designated reference date of 1 October 2021.

The exercise had resulted in an average increase in rateable values of 1.0% for rates and 1.4% for Government rent.

For 37.9% of the properties in the new Valuation List, the rateable values were increased by 6.3% on average. Another 56.2% had no change in rateable values. The remaining 5.9% of the properties had their rateable values decreased by 8.3% on average.

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



建议、反对和上诉

任何人如欲反对估价册或地租登记册内的记项,可于每年4月和5月向署长提交建议书,要求修改有关记项。

然而,如地租登记册内的记项与估价册的相同,则只可就估价册的记项提交建议书、反对通知书或上诉通知书。在适当情况下,如估价册内的记项因建议书、反对通知书或上诉通知书而有所修改,地租登记册的相关记项亦会作同样的修改。

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 通知书送达后 28 天内,向署长提交反对书。

本署的专业人员会详细考虑所有建议书和反对书。如没有收到撤销通知书或不曾达成修改协议,本署便会发出决定通知书。

接获决定通知书的人士倘仍不满意该决定,可于决定通知书送达后 28 天内,向土地审裁处上诉。

在此情况下,本署的专业人员会以专家证人身分,代表差饷物业估价署署长出席土地审裁处的聆讯,并准备专家证据以支持相关上诉涉及的估价册及地租登记册记项。

表 12 详列本署过去两年处理的建议书、反对书和上诉个案数目。

Proposals, Objections and Appeals

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

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

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

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

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

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

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

差饷征收率

差饷是根据应课差饷租值乘以一个百分率而征 收的。2021-22财政年度的差饷征收率为5%, 这征收率自 1999-2000 年度起一直维持不变。

现时所有差饷收入均拨归政府一般收入帐目。

按供水情况扣减差饷

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

如没有淡水供应,则每年缴纳的差饷额可获扣 减 15%。

下表概括列出截至 2022 年 4 月 1 日,这些按供 水情况获扣减差饷的物业数目和应课差饷租值 总数:

Rates Percentage Charge

Rates are payable at a percentage of rateable value. For the financial year 2021-22, this percentage was 5%. The rates percentage charge has remained unchanged at 5% since 1999-2000.

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

Water Concessions

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

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

The number and aggregated rateable values of assessments with water concessions as at 1 April 2022 are summarised in the table below:

按供水情况扣减差饷的物业 Properties with Water Concessions						
	应缴差饷获扣减 7.5% Rates payable reduced by 7.5%		·	应缴差饷获扣减 15% Rates payable reduced by 15%		
	数目 No.	应课差饷租值(千元) Rateable Value (\$'000)	数目 No.	应课差饷租值(千元) Rateable Value (\$'000)		
港岛 Hong Kong	-	-	11	37 192		
九龙 Kowloon	-	-	2	67		
新界 New Territories	1	10	504	42 662		
总数 Overall	1	10	517	79 921		

根据《地租(评估及征收)条例》(第 515 章) 征收地租

截至 2022 年 4 月 1 日,地租登记册记载的估价物业单位有 2 068 233 个。

2021-22 年度,本署为征收地租而作出的临时估价有 38 160 个,删除估价则有 5 742 个,详情见表 10。

2001年3月,终审法院就发展用地和农地应否评估地租一案作出裁决。法院确认本署的观点,认为根据《地租(评估及征收)条例》和《地租规例》的条文,发展用地、重新发展用地和农地均须缴纳地租。

此外,土地审裁处聆讯一宗发展用地估价方法的测试个案,并于 2008 年 2 月作出裁决,结果认同本署所采用的估价方法,但上诉人不服审裁处的裁决,并就法律观点先后向上诉法庭和终审法院上诉。上诉法庭于 2010 年 11 月及终审法院于 2012 年 12 月一致驳回有关上诉。

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

The number of assessments in the Government Rent Roll as at 1 April 2022 was 2 068 233.

The number of interim valuations and deletions carried out in 2021-22 for Government rent purposes were 38 160 and 5 742 respectively. Details are in Table 10.

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

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



根据《政府租契条例》(第40章)为可续期 土地契约征收地租

本署负责评估按《政府租契条例》征收的地租, 并通知地政总署有关估价以供其发单及征收之 用。截至2022年3月31日,有232177个帐 目须根据此条例缴纳地租。由于愈来愈多这类 租契续期,加上此类土地在续期后重新发展逐 渐增多,因此会有更多物业须根据第 40 章缴纳 地租。

下表显示过去五年本署处理的个案宗数,以及 评估的应课差饷租值总值:

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

For Government rent under the Government Leases Ordinance, the Department is responsible for assessing the rent and notifying the Lands Department of the assessment for billing and collection. As at 31 March 2022, there were 232 177 accounts paying rent assessed under this Ordinance. As more leases subject to Cap. 40 are renewed and more land held under the term of renewal is redeveloped, more properties will become liable to the payment of Cap. 40 rent.

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

过去五年处理的地租(第 40 章)个案 Government Rent (Cap. 40) Cases Handled in the Past Five Years						
续期 Renewal			重新发展 Redevelopment			
年度 Year	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)		
2017-18	2 166	310	1 106	435		
2018-19	511	107	1 963	602		
2019-20	-	-	489	96		
2020-21	-	-	2 019	538		
2021-22	-	-	1 033	465		

帐目和发单

差饷收入

2021-22年度的差饷收入约为 192.56亿元,反映 了年内因差饷宽减措施而少收约 150.19 亿元的 款额。

下图显示过去五年的差饷总收入:

Accounting and Billing

Revenue from Rates

The revenue from rates in 2021-22 was about \$19 256 million, reflecting the revenue foregone of about \$15 019 million attributable to rates concession granted in the year.

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



差饷退款

只有空置土地和因政府取得相关法院颁令而空置的物业,才可获退还差饷。2021-22年度退还的款额微不足道。

差饷欠款

2021-22 年度,本署向欠交差饷的业主追讨欠款的个案约有 31 000 宗。

该财政年度终结时,约有 29 000 个帐目尚未清缴欠款,此数目并不包括现正办理原居村民豁免差饷申请的物业。截至 2022 年 3 月 31 日,录得的拖欠差饷额约为 1 亿元,相等于全年差饷征收额的 0.5%。此差饷欠款比率远低于其他司法管辖地区所征收类似物业税项的欠款比率。下图显示过去五年的差饷欠款情况:

Refund of Rates

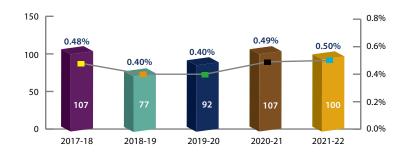
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2021-22.

Arrears of Rates

In 2021-22, the Department took recovery action in respect of arrears outstanding for about 31 000 cases.

Some 29 000 accounts had outstanding rates at the end of the financial year. The number of accounts with outstanding rates excluded the properties for which applications for rates exemption by indigenous villagers were being processed. By 31 March 2022, about \$100 million of rates arrears, or 0.5% of annual rates demanded were recorded. This arrears rate is far below those in other jurisdictions charging similar property rates. The chart below shows arrears of rates in the past five years:

过去五年差饷欠款 Arrears of Rates in the Past Five Ye<u>ars</u>





(\$ million)

财政年度终结时差饷欠款额 (百万元) Arrears of rates at the end of the financial year

_

平均欠款占全年平均征收款额的百分比 % of average arrears to average annual amount demanded

所有数字并不包括现正办理原居村民豁免差饷申请的物业所未缴之差饷

All figures exclude the outstanding rates for properties where applications for rates exemption by indigenous villagers were being processed

服务表现和成就

Performance and Achievements

地租收入及欠款

2021-22 年度按第 515 章评估的地租收入约为 125.08 亿元。

截至 2022 年 3 月 31 日,拖欠地租的帐目约有 21 000 个,未收的款项约为 8 700 万元,平均欠款占全年平均地租征收额 0.7%,此欠款额并未包括现正办理原居村民为其拥有物业申请租金优惠而暂缓缴纳地租的欠款。

差饷和地租帐目

截至 2022年 4月 1日,本署处理约 271 万个差饷 和地租帐目。下图显示各类帐目的数量:

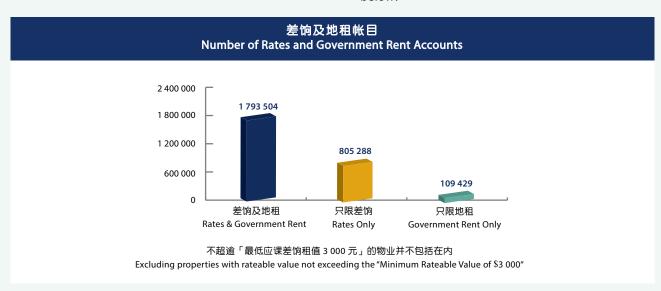
Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2021-22 was about \$12 508 million.

Some 21 000 accounts had rent arrears as at 31 March 2022, comprising about \$87 million. The percentage of average arrears to average annual Government rent demanded was 0.7%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

Rates and Government Rent Accounts

About 2.71 million rates and Government rent accounts were maintained by the Department as at 1 April 2022. These accounts are set out in the chart below:



宣传准时缴款

每季到期缴纳差饷和地租的月份,本署均透过 电视播出宣传短片,并且在电台广播,提醒缴 纳人准时缴纳差饷和地租。

Announcement on Prompt Payment

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

估价及物业资讯服务

印花税

2021-22 年度,本署共接获 111 103 宗需作审查和估价的个案,并提供 8 236 项估价,涉及的物业均属申报价值偏低,以及在转让时未有注明转让价值。

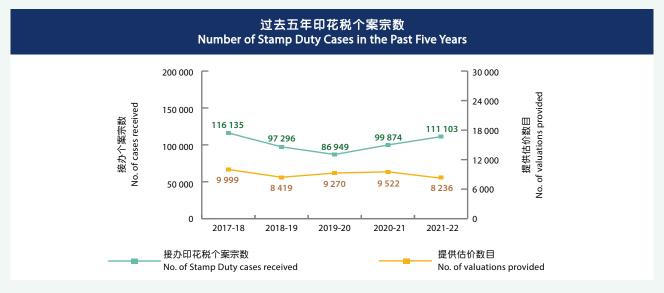
下图显示过去五年这方面的工作量:

Valuation and Property Information Services

Stamp Duty

In 2021-22, the number of cases received for examination and valuation was 111 103. The Department provided 8 236 valuations where the stated consideration was considered inadequate and for properties transferred without stated consideration.

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



遗产税

年内共有 91 宗个案交由本署评定物业价值,涉及 371 个物业。下图显示过去五年的遗产税工作量:

Estate Duty

During the year, 91 cases involving 371 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



虽然遗产税已于 2006年 2 月取消,但本署仍接 到此日期之前的个案。

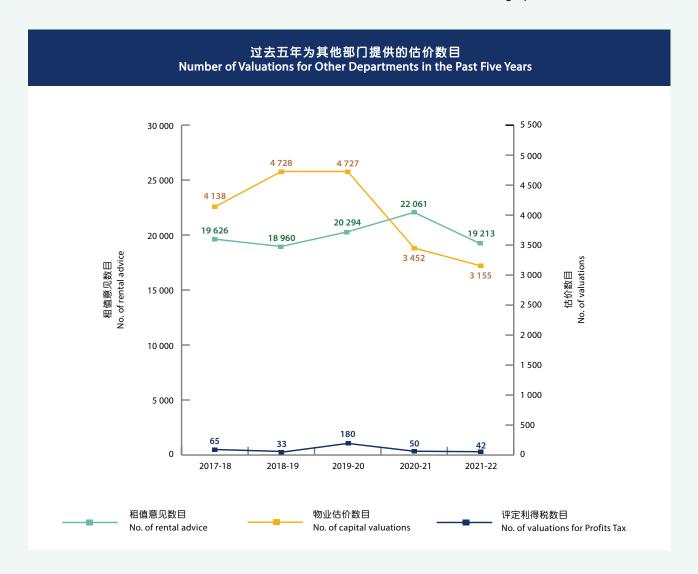
为其他政府部门和半官方机构提供估价服务

过去一年间,为其他政府部门和半官方机构 提供的估价服务,包括19213宗租值意见、 3 155 个物业售价评估,以及处理 42 宗利得税 个案。下图概述本署过去五年提供的这类估价 服务:

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

Valuations for Other Government Departments and Quasi-Government Bodies

Other valuations, including 19 213 rental advice, 3 155 capital valuations and 42 profits tax cases, were provided to other Government departments and quasi-Government bodies in the past year. These valuation services given in the past five years are summarised in the graph below:



物业资讯服务

本署继续积极进行物业研究和市场监测工作, 以协助政府制定政策。除不时回应公众人士、 政府决策局、部门和机构查询资料的要求之 外,本署亦悉力向房屋局提供房屋产量和物业 市况等物业市场的资料,以便当局准确掌握全 港的房屋发展方向和市场动态。

《香港物业报告》2022年版回顾2021年物业市场的情况,并预测2022及2023年的楼宇落成量。市民可登入本署网站免费下载。

市民亦可登入本署网站浏览《香港物业报告-每月补编》,并可免费下载有关物业租金、售价和落成量的统计资料,或致电 2152 2152 透过本署的 24 小时自动电话资讯服务,以传真方式索取资料。

本署一向致力促进物业市场的公平和透明度。为配合实施《地产代理条例》(第511章),市民可利用本署物业资讯网的收费服务,索取住宅物业(不包括村屋)楼龄、实用面积和许可用途的资料。物业资讯网亦可供市民于网上查询物业最近三个估价年度的应课差饷租值,以及差饷和地租帐目资料,而所需费用远较其他查询途径为低。

Property Information Services

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

The 2022 edition of the "Hong Kong Property Review" gives a review of the property market in 2021 and provides forecasts of completions in 2022 and 2023. It is available for free download from the Department's website.

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

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

服务表现和成就 Performance and Achievements

编配门牌号数

2021-22 年度获编配门牌号数的发展项目有 887个,其中821个位于新界。

除在已有门牌编配系统的地区恒常地为新建楼 宇编配门牌号数外,本署亦为以往没有正式门 牌号数的新界乡郊地区,有系统地编配正式的 门牌号数。

Building Numbering

During 2021-22, 887 developments were allotted with building numbers, of which 821 were in the New Territories.

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



楼宇名称

市民可登入本署网站免费浏览《楼宇名称》, 这份刊物的资料在每季(即1月、4月、7月和 10月)均会更新。

Names of Buildings

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

业主与租客服务

谘询和调解服务

2021-22 年度,本署处理约 80 000 宗查询,其中 32 000 宗由本署每天派驻土地审裁处当值的人员处理,另有 800 宗由本署每星期指定时间派往民政事务处当值的人员处理。

新租出或重订协议通知书及租赁通知书

2021-22 年度,本署共处理约 58 000 份新租出或重订协议通知书(表格 CR109)和租赁通知书(表格 AR2)。

Landlord and Tenant Services

Advisory and Mediatory Services

In 2021-22, around 80 000 enquiries were handled, with 32 000 and 800 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.

Notice of New Letting or Renewal Agreement and Notice of Tenancy

A total of about 58 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2021-22.

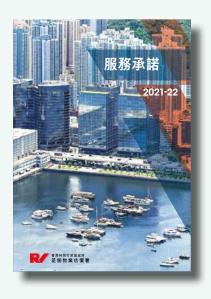


服务表现和成就 Performance and Achievements

服务表现和目标

服务承诺

在 2021-22 年度服务承诺所载的全部 11 项工作 均达标或超额完成。



24 小时自动电话资讯服务

本署设有24小时自动电话资讯服务,让市民透 过预录声带,查询有关差饷、地租和租务事宜, 以及取得差饷及/或地租发单和征收的最新资 讯。

使用这项服务的人士亦可选择以传真方式,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 署亦会借此项服务通知市民。市民只需致电 2152 2152, 便可使用这项服务。

1823

除上述自动电话资讯服务之外,市民亦可致电 2152 0111,使用由「1823」接线生 24小时接 听的电话查询服务,此服务涵盖本署处理的一 切事宜。

Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2021-22 Performance Pledge, the set service levels or targets were either achieved or exceeded.



24-hour Automated Telephone Enquiry Service

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

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

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

1823

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





新增和优化服务 New and Improved Services

物业资讯网

物业资讯网为市民提供以下网上服务:

收费服务

- 查询私人住宅物业(不包括村屋)的实用 面积、楼龄和许可用途;
- 查询估价册及/或地租登记册所载最近三 个估价年度的应课差饷租值;以及
- 查询差饷及/或地租帐目。

免费服务

- 查阅新公布的估价册及地租登记册(每年3月中估价册及地租登记册公布后至5月31日在网上展示);以及
- 差饷或地租缴纳人查询其私人住宅物业 (不包括村屋)的实用面积及楼龄。

物业资讯网载有本署和土地注册处经配对的物业地址记录,提供全面的中英双语搜寻服务。市民可以五种不同的搜寻方式,寻找逾270万个物业地址记录。物业资讯网的收费服务接受多种电子付款方式,包括缴费灵主要信用卡、Apple Pay和 Google Pay。各项服务深受测量师、律师、物业代理,以及与房地产工作有关的政府部门和半官方机构欢迎。

以电子方式递交表格及通知书

本署接受以电子方式递交按《差饷条例》、《地租(评估及征收)条例》和《业主与租客(综合)条例》规定须送达的指明表格和通知书。为配合在 2021-22 年度《财政预算案演辞》中公布的电子政府措施,我们在2022 年 6 月提升了这项方便既环保的电子表格服务,涵盖至本署的所有其他公用表格。部分表格可透过「智方便」平台递交。我们

Property Information Online (PIO)

The PIO has provided the public with the following online service items:

Chargeable Service

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

Free Service

- Public inspection of the newly declared Valuation List and Government Rent Roll (information will be displayed online after the declaration of the Valuation List and Government Rent Roll in mid March and up to 31 May every year); and
- Enquiry on saleable area and age for individual rates or Government rent payers of their private domestic properties (excluding village houses).

With the alignment of address records with the Land Registry, PIO offers a versatile bilingual search engine with five different searching paths of over 2.7 million property address records. The PIO accepts various electronic payment methods for chargeable services, including PPS, major credit cards, Apple Pay and Google Pay. The service is well received by surveyors, solicitors, estate agents and those Government departments and quasi-Government bodies whose work is related to landed properties.

Electronic Submission of Forms and Notices

We accept electronic submissions of specified forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. To implement the e-Government initiatives announced in the 2021-22 Budget Speech, we upgraded this convenient and environmental-friendly e-Form submission service in

新增和优化服务 New and Improved Services

亦 会 继 续 发 掘 机 遇 以 进 一 步 加 强 这 项 网 上 服 务。

发出征收差饷地租电子通知书

电子缴费渠道

分间单位租务管制

自有关实施分间单位租务管制的法例于2022年1月22日生效之后,本署一直处理查询和投诉;就租务事宜为业主与租客提供免费谘询和调解服务;批署业主提交的租赁通知书(表格 AR2);整理和准备发布申报的租金资料;以及采取适当的执法行动。市民如欲了解更多资讯,请浏览 www.rvd.gov.hk/sc/our_services/part_iva.html。

June 2022 to expand its coverage to all other public forms of the Department. Some of the forms can be accessible from the "iAM Smart" platform and we will continue to explore opportunities to further enhance this online service.

Electronic Issue of Rates/Government Rent Demands

Nearly 64 000 subscribers have registered for the "eRVD Bill" Service linking up over 90 400 payer accounts and enjoying a seamless billing and payment service, with over 60% of the subscribers having opted to drop their paper bills. Payers using this service, which supports "iAM Smart", can easily settle their electronic demands instantly, receive notification about the issue of "Requisition for Particulars of Tenements" (Form R1A), enquire the payment history and update correspondence address or other personal details of an account. Payers with multiple properties can also settle their demands in one single transaction at the "eRVD Bill" Service, and manage their consolidated accounts.

Electronic Payment Channels

We offer a variety of electronic channels for fast and convenient payment of rates and Government rent, including PPS, internet banking payment service, Faster Payment System (FPS) and e-Cheque/e-Cashier's Order. Payers can also obtain a "payment QR code" from our online Account Enquiry Services for making payment at post offices and convenience stores. Besides, payers using the FPS can scan the FPS payment code printed on the demands for rates and/or Government rent or available from our online Account Enquiry Services at our website to make payment quickly by using any supporting mobile banking applications or e-wallets.

Tenancy Control of Subdivided Units

Since the legislation to implement tenancy control on subdivided units came into force on 22 January 2022, the Department has been handling enquiries and complaints; providing free advisory and mediatory services to landlords and tenants on tenancy matters; endorsing the Notice of Tenancy (Form AR2) submitted by landlords; collating and preparing to publish the reported rent data; and taking enforcement action as appropriate. The public can visit www.rvd.gov.hk/en/our_services/part_iva.html for more information.





- 44 分间单位租务管制 Tenancy Control of Subdivided Units
- 45 **评估地租**Government Rent Assessment
- 45 **外判机遇**Outsourcing Opportunities

0

45 推行部门资讯科技计划 Implementation of Departmental Information Technology Plan (DITP)

新差饷宽减机制和累进差饷制度

政府完成差饷制度检讨后,财政司司长在2022-23年度《财政预算案演辞》中建议就住宅物业引入新差饷宽减机制和累进差饷制度,分别暂定由2023-24年度第三季和2024-25年度第四季起实施。

有关建议涉及本署运作和电脑系统支援上的重大改动。本署在推行上述建议时,亦须慎密规划多项任务、检讨和制订工作程序,以及与其他决策局/部门紧密合作等。本署现正忙于住宅物业新差饷宽减机制的筹备工作。在未来几年,我们将继续致力按时执行建议的各项相关工作。

每年全面重估应课差饷租值

全面重估差饷的目的,是根据市值租金水平重新评估物业的应课差饷租值,从而建立公平合理的征税基础。由于估价宗数庞大、时间迫切,加上人手紧绌,每年重估应课差饷租值实非易事。能够如常依时顺利完成这项工作,端赖周详的计划和同事专心致志的工作态度。

分间单位租务管制

自《业主与租客(综合)条例》(第7章)第 IVA 部生效之后,本署一直就租务事违提供免费谘询和调解服务。为打击涉嫌违第7章有关分间单位规管租赁规定的个最不署正以多管齐下的方式,订立稳健的制度,以调查涉嫌触犯罪行的个案,包括向政治制度情况、发出邀请函以进行访谈力问其租赁情况、发出邀请函以进行访谈力问其租赁情况。 5 我们会不知强的租客。我们会对的租客,并加强宣传教育。

New Rates Concession Mechanism and a Progressive Rating System

Upon completion of the review of the rating system, the Financial Secretary proposed in his 2022-23 Budget Speech to introduce a new rates concession mechanism and a progressive rating system for domestic properties, effective tentatively from the third quarter of 2023-24 and fourth quarter of 2024-25 respectively.

The proposals entail fundamental changes to the Department's operations and supporting computer systems. Implementing the proposals also requires meticulous planning of numerous tasks, review and formulation of work procedures, and close collaboration with other bureaux/departments, etc. The Department is busy making preparations for the new rates concession mechanism for domestic properties. In the coming years, we will continue to be heavily engaged in various work for implementing the proposals on time.

Annual General Revaluation

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

Tenancy Control of Subdivided Units

Since Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap. 7) became effective, the Department has been providing free advisory and mediatory services on tenancy matters. To tackle suspected breaches of Cap. 7 in relation to regulated tenancies for subdivided units, the Department has been adopting a multi-pronged approach with a robust regime to investigate suspected offences, including enquiring tenants about the tenancy situations, sending invitations for interviews and proactively visiting tenants of subdivided units. We are committed to stepping up enforcement and prosecution, collaborating with other bureaux/departments, and strengthening publicity and education.

迎接挑战

Challenges Ahead

评估地租

本署早年与部分主要的上诉人展开的诉讼延宕多时,阻碍了评估发展用地地租的工作。 土地审裁处在 2008年 2 月就测试个案中的估价问题颁下判决,认同我们的估价方法。上诉人其后就法律论点先后上诉至上诉法庭及终审法院,但有关上诉均被驳回。

本署已解决部分涉及发展用地地租的上诉个案,并会继续与其他上诉人跟进余下个案。

外判机遇

本署一直积极发掘外判机遇,以期提高运作效率,并寻求服务改进和创新。年内,本署把空置物业调查、评估本港物业、视察屯门区楼宇门牌编号展示状况和视察公众宗教崇拜用途物业等工作外判。有效管理外判的各项主要问题,包括品质保证和风险管理,以取得预期成效,仍属我们今后需要迎接的挑战。

推行部门资讯科技计划

这个策略性蓝本让本署更能配合电子政府环境,并改善以客为本的服务和业务运作。本署正根据最新制订的部门资讯科技计划,分阶段推行有关措施,以有系统和具策略性的方式定下短期及中期计划,借以支援我们的业务。

Government Rent Assessment

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

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

Outsourcing Opportunities

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

Implementation of Departmental Information Technology Plan (DITP)

This strategic blueprint aligns the Department with the e-Government environment and improves customer-centric services and business operations. The Department is implementing by phases the initiatives identified in the latest DITP to support our business in a systematic and strategic manner in the short to medium-term.



48 环保政策和目标 Environmental Policy and Objectives

48 提高员工的环保意识 Promotion of Staff Awareness

49 节省能源 Energy Conservation

50 善用纸张及信封 Saving of Paper and Envelopes

51 **废物管理**Management of Wastes

52 **采购环保产品** Procurement of Green Products

52 环保方面的成果 Green Performance

53 清新空气约章 Clean Air Charter

54 **前膽** The Way Forward



环保报告 Environmental Report

本署主要负责评估物业的差饷与地租、修订有关帐目和发出征收通知书,并向政府决策局和部门提供物业估价服务、编制物业市场统计数字,以及就租务事宜为业主和租客提供谘询与调解服务。

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

环保政策和目标

差饷物业估价署致力确保在营运过程中履行环保责任,恪守《清新空气约章》的承诺。本署制定了下列环保政策和目标:

政策: 差饷物业估价署使用资源时,遵循「减

用、再用和再造」三大原则。

目标: 节约资源和减少废物。

本署在运作各方面均体现环保文化,日常运作中 亦以推行各项环保措施为要务。为此,本署委任 内务秘书为「环保经理」,负责监察和检讨部门 推行环保措施的情况。

提高员工的环保意识

为了提高员工的环保意识,鼓励他们身体力行环保概念,提倡节约能源和提高能源效益,以及争取员工持续支持环保,本署:

- 透过内联网定期公布各项环保内务管理措施 和最新的环保计划;
- 发布资源节约小锦囊;

Environmental Policy and Objectives

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

Policy : The Rating and Valuation Department

will exercise the principles of Reduce, Reuse and Recycle in the consumption

of resources.

Objectives: Resources saving and waste reduction.

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

Promotion of Staff Awareness

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

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

环保报告

Environmental Report

- 鼓励员工通过公务员建议书计划和部门协商 委员会会议提出环保建议;
- 建立网上讨论区,方便员工讨论部门各项改善措施;以及
- 借着康乐社筹办的活动,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。

节省能源

本署在日常工作中推行的节省能源措施包括:

办公室

- 当阳光直射室内时,将百叶帘放下;
- 员工即将进入房间(例如会议室)之前,才 启动空调及照明;
- 午膳时间或没有人使用办公室时关掉电灯;
- 使用省电的 T5 光管, 节约能源;
- 安排能源监督在午膳时间和下班时间后定期 巡查,确保办公室及会议室的电灯、文仪器 材和空调关上;
- 办公时间内将办公室文仪器材设定至省电模式;
- 使用定时开关器于办公时间后关闭网络打印机;
- 避免使用非必要的照明设备,并拆除过多的 光管,把一般不会用作阅读文件的地方调暗;
- 把电脑设备室的温度调高摄氏1至2度;

- encouraged staff to put forward green suggestions such as through Staff Suggestions Scheme and in Departmental Consultative Committee meetings;
- set up a cyber discussion forum to facilitate staff's discussion on departmental improvement measures; and
- extended the green concepts from office to daily life through activities organised by the Recreation Club, e.g. exchange goods among colleagues by posting e-advertisements on "Exchange Corner" in the Department's electronic bulletin board.

Energy Conservation

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

Office

- lower the venetian blinds when direct sunlight is penetrating a window;
- switch on lightings and air-conditioning units only immediately before users entering the venues such as conference rooms;
- switch off lightings during lunch hours and when offices are not in use;
- use energy-saving T5 fluorescent tubes to reduce energy consumption;
- conduct regular inspection by energy wardens to ensure lights, office equipment and air-conditioners in offices and conference rooms are switched off during lunch break and after office hours;
- set office equipment to energy saving mode during office hours;
- set up timer to switch off network printers after office hours;
- avoid unnecessary lightings and reduce the illumination level of areas where colleagues do not normally have to read written materials by removing excessive fluorescent tubes;
- adjust upwards the air-conditioning temperature of the computer equipment rooms by 1°C to 2°C;

- 提醒员工穿着轻便合适的衣服。当室外的气温高于摄氏 25.5 度时,将办公室的温度保持在摄氏 25.5 度;
- 鼓励员工徒步上落一、两层楼,以取代使用 升降机;
- 于洗手间使用自动感应水龙头以节省用水;以及
- 使用水龙头水流控制器,节省用水,并减少 消耗供水时所需能量。

汽车

- 鼓励共用部门车队,以减少汽油消耗量;
- 事先计划路线,以缩短行车距离和时间,避 开拥挤的地区;
- 善用外出车辆或安排多人乘搭同一车辆,避 免一人用车的情况;
- 车辆等候时停车熄匙,以节省能源和减少废 气排放;
- 密切监察汽车保养,确保车辆不会排出大量 废气;以及
- 密切留意汽车耗油量。

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

Vehicles

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



善用纸张及信封

本署采取下列措施,以善用纸张及信封:

- 充分利用每张纸的正反两面,并把多页资料 印在同一张纸上;
- 把过时表格的空白一面用作草稿纸;
- 使用再造纸代替原木浆纸;
- 影印机旁设置环保盒,放置经单面使用的纸张,以便用于复印;

Saving of Paper and Envelopes

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

- use both sides of the paper and print multiple pages on one sheet;
- use obsolete forms with one clean side as drafting paper;
- · use recycled paper instead of virgin paper;
- set up green trays in photocopiers to facilitate printing with papers used on one side;

环保报告

Environmental Report

- 以可供重复使用的钉孔信封传递非机密文件;
- 于会议时使用平板电脑,减少列印会议文件;
- 重复使用信封及暂用档案夹;
- 发送传真文件后,无需再邮寄文件的正本, 正本可供存档之用;
- 在适当情况下不使用传真封面页;
- 使用电脑接收传真文件,以便筛选垃圾邮件;
- 尽量缩短文件的分发名单;
- 减少指引和守则印文本的数目,广泛使用内 联网和其他电子方式分发指引和守则;
- 将部门刊物、员工通讯等上载到本署的知识管理系统、电子布告板和网页;以及
- 于佳节传送电子贺卡。

废物管理

在「物尽其用,人人有责」的原则下,本署采取下列各项措施:

- 收集废纸/报纸作回收之用;
- 避免使用难以回收的纸张(例如纸杯及涂有 塑料的纸);
- 保持可回收的废纸干爽清洁,并尽量清除纸上的胶纸、钉书钉和回形针;
- 在日常运作以及在筹办会议和活动时,避免 使用即弃物品;
- 交还用完的雷射打印碳粉盒和喷墨盒作回收 之用;以及
- 参与由大厦管理处统筹的回收计划,在本署范围内放置回收箱。

- use transit envelopes for unclassified documents;
- use tablets to store documents for meetings to save printing of hard copies;
- reuse envelopes and loose minutes jackets;
- avoid sending original documents after they have been sent by fax and the original documents can be used as a file copy;
- stop the use of fax cover page where appropriate;
- use computer to receive fax so as to screen out junk mail;
- keep documents distribution list to minimal level;
- reduce the number of hardcopy manuals and regulations, and maximise the use of the intranet system and other electronic means in distributing manuals and regulations;
- release the Department's paper publications, staff newsletter, etc. by uploading the e-copy on the Department's Knowledge Management System, electronic bulletin board and homepage; and
- send out electronic seasonal greeting cards during festive seasons.

Management of Wastes

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

- collect waste paper/newspaper for recycling;
- avoid using paper which has no/limited recycling outlet (e.g. paper cups, paper coated with plastic);
- keep paper recyclables dry and clean and remove adhesive tapes, staples and paper clips from paper to be recycled as far as possible;
- avoid using disposable items in daily operations as well as in organising meetings and events;
- return used laser printer toner and ink-jet cartridges for recycling; and
- participate in the recycling programme coordinated by the Building Management Office by placing recycling bins in the Department premises.

采购环保产品

本署致力推行环保采购,购买产品时尽可能考虑 环保因素:

- 购置具有自动节能功能和符合能源效益的办公室文仪器材;
- 购置环保产品,例如再造纸、可替换笔芯的原子笔、可循环再造的碳粉盒/喷墨盒及环保电池/充电池;
- 于采购时尽量采用环境保护署制定的环保规格;以及
- 购置具有双面影印/列印功能的影印机和打印机。

环保方面的成果

减少耗纸量

2021-22 年 度 本 署 的 A3 和 A4 纸 耗 用 量 合 共 为 8 119 令 , 较 2002-03 年 度 的 12 070 令 减 少 32.7%。此外,2021-22 年度 100% 的耗纸量为再 造纸。

Procurement of Green Products

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

- procure energy efficient office equipment with automatic energy saving function;
- procure green products such as recycled paper, refillable ball pens, recyclable toner/ inkjet cartridges and environmental-friendly/ rechargeable batteries;
- adopt green specifications promulgated by the Environmental Protection Department for procurement exercises where such specifications are applicable; and
- procure photocopiers and printers with doublesided copying/printing function.

Green Performance

Reduced Consumption of Paper

The consumption of A3 and A4 paper in 2021-22 was 8 119 reams, indicating a reduction of 32.7% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2021-21 was met by recycled paper.



环保报告

Environmental Report

来年本署定当继续提醒同事注意保护环境,确保 纸张用得其所。

本署分别于 2004年及 2010年推出「综合发单及缴款服务」及「电子差饷地租单」服务,自此本署的纸张及信封耗用量持续减少。截至 2022年3月31日为止,约有15万个独立帐目整合成大约2100个综合帐目,拥有多个物业的缴纳人可选择收取一张综合征收通知书。同时,近64000个用户已登记使用「电子差饷地租单」服务,连结逾90400个缴纳人帐户,其中超过60%用户选择停止收取纸本帐单。本署会继续节约用纸,及提倡绿化环境。

减少和回收废物

本署继续积极减少制造废物,并鼓励废物回收。 2021-22年度共回收了 29 191公斤废纸及 1 018个 用完的碳粉盒/喷墨盒。

清新空气约章

为配合《清新空气约章》的承诺,本署实施下列 有助改善空气质素的环保标准/做法,并提醒员 工注意:

- 遵守所有适用于汽车操作的条例和规例;
- 每年为部门车辆安排全面检查,确保车辆操作正常;以及
- 采取各项办公室和车辆操作的节能措施。

自 2009年起,本署办事处所在的长沙湾政府合署已获颁发《良好级室内空气质素检定证书》。

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

The consumption of paper and envelopes has reduced with the introduction of the Consolidated Billing and Payment Service and "eRVD Bill" Service in 2004 and 2010 respectively. As at 31 March 2022, about 150 000 individual accounts were merged into around 2 100 consolidated accounts, and these payers holding multiple properties can receive a single consolidated demand. At the same time, nearly 64 000 subscribers have registered for the "e-RVD Bill" Service, linking up over 90 400 payer accounts, and over 60% of them opted to drop their paper bills. The Department will continue its efforts to reduce paper consumption and promote a greener environment.

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2021-22, 29 191 kilograms of waste paper and 1 018 numbers of empty toner/inkjet cartridges were collected for recycling.

Clean Air Charter

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

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

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

前瞻

为响应政府节省能源和纸张的呼吁,本署会继续 尽力节约用纸和用电。各科别将认真检讨并密切 留意用纸和用电模式,务求令办公室的运作更具 环保效益。

电子政府服务

工作流程及工序的数码化

为求体现环保文化,我们持续善用资讯科技,把内部工作流程及工序数码化。例如为处理预计在2023年3月推行的住宅物业新差饷宽减申请,我们在开发电脑系统时会检视相关流程及工序的数码化机遇,以期减省纸张用量。

The Way Forward

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

e-Government Services

To tie in with the e-Government initiative, promote paperless operation and improve our customer service, the Department has all along been proactively pursuing various e-Government services. Apart from the Property Information Online service, electronic billing and payment services, we accept electronic submission of statutory forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. Submission of forms and notices through this e-Form service at our Homepage is a convenient and environmentallyfriendly alternative to the conventional mode of serving a form by post or in person. In June 2022, we have also upgraded our e-Form service to enable electronic submission of all the other public forms to the Department. The Department will continue its effort to join hands with the public in reducing paper consumption and in promoting a greener environment by introducing more electronic services.

Digitalisation of Workflow and Processes

To align with our environmentally responsible culture, we continue to leverage on information technologies to digitalise our internal workflow and processes. For instance, when developing new computer system for processing applications for the new rates concession of domestic tenements from March 2023 tentatively, we will review the opportunities for digitalising the workflow and processes with a view to minimising the paper consumption.

环保报告

Environmental Report

电子档案保管系统

本署正为推行电子档案保管系统进行筹备工作。 除了可以提升保存和管理政府档案的效率外,电 子档案保管系统亦可进一步减少在公务上使用的 纸张。

清新空气约章

本署将一如既往,在所有工作环节中采取节能措施,以恪守《清新空气约章》的承诺,为改善本港的空气质素出一分力。

Electronic Recordkeeping System (ERKS)

The Department is undertaking preparatory work in relation to the implementation of an ERKS to enhance efficiency in preparing and managing government records. The adoption of an ERKS will also reduce the use of paper in official businesses.

Clean Air Charter

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

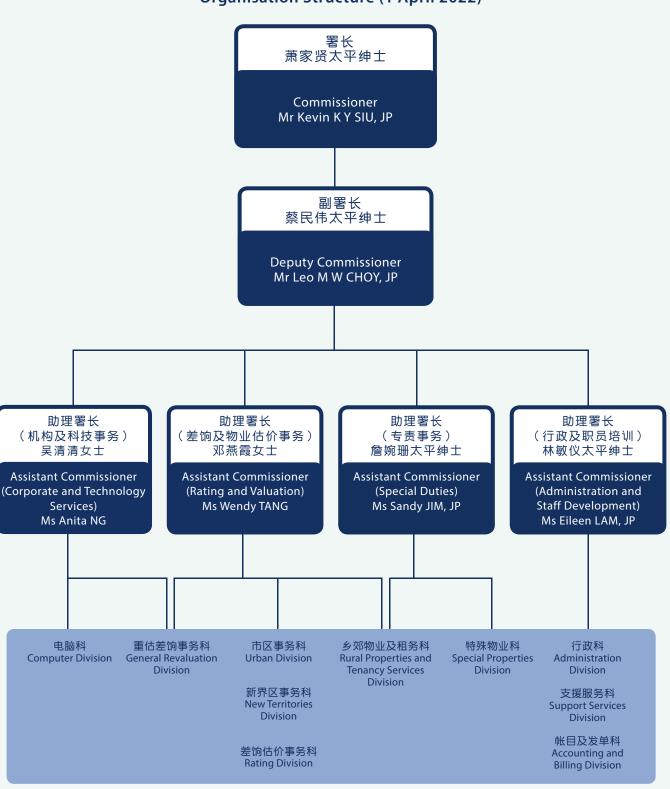








部门架构(2022年4月1日) Organisation Structure (1 April 2022)



人手编制

截至 2022 年 4 月 1 日,本署实际总人数为879 人,其中包括 97 名专业职系及 405 名技术职系人员,290 名一般职系及 87 名其他职系人员。

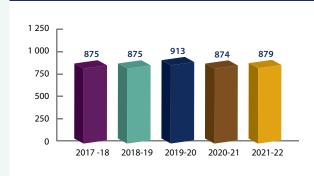
以下图表显示过去五年的实际总人数,以及截至 2022 年 4 月 1 日按职系区分的员工比例:

Staffing

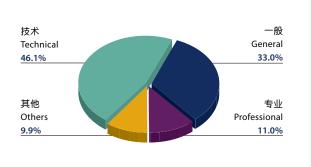
As at 1 April 2022, the Department had a total strength of 879 officers comprising 97 professional and 405 technical officers, 290 officers of general grade and 87 of other grades.

The following figures show the total strength of staff in the past five years and the distribution of officers by grade as at 1 April 2022:

过去五年总实际人数(员工数目) Total Strength in the Past Five Years (No. of Staff)



截至2022年4月1日按职系区分的员工分布 Distribution of Officers by Grade as at 1 April 2022



附录 B 列出 2021 年 4 月 1 日和 2022 年 4 月 1 日本署的编制与实际人数比较。

本署 2021-22 年度的个人薪酬(不计长俸、旅费、宿舍等开支)和部门开支达 5.96 亿元,上年度则为 6.07 亿元。

Annex B sets out a comparison of the establishment and strength as at 1 April 2021 and 1 April 2022.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$596 million in 2021-22, compared with \$607 million in the preceding year.

培训与发展计划

本署已实施 2021-22 年度培训与发展计划,当中只有一些订立的目标未能达成。部分培训课程因 2019 冠状病毒病爆发及社交距离措施而延期。年内每名部门职系人员平均受训 1.6 天、本署深知因应环境转变、工作量与日俱增工作愈趋复杂,以及市民有更高的要求,员工负面对种种挑战,因此安排多方面的培训和发展课程,内容既针对本署提供服务的需要,又照顾到员工的事业发展与个人抱负。

Training and Development Plan

The Departmental Training and Development Plan for 2021-22 was implemented with targets of a few of the scheduled tasks not met. Some of the training programmes were postponed because of the COVID-19 outbreaks and social distancing measures in place. During the year, each departmental grade staff received training for 1.6 days on average. The Department is fully aware of challenges faced by staff arising from the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in our service delivery, the various training and development programmes contribute to meeting career development needs and personal aspirations of staff.

人力资源

Human Resources

专业职系人员培训

为让员工加深了解内地的政治、社会、经济和法律制度,本署每年会安排个别同事参加内地大学举办的国家事务研习课程。不过,因应2019冠状病毒病疫情,本年度暂停举办上述课程。

持续专业发展方面,本署年内为拥有专业资格 的人员和见习人员举办了一场内部研讨会。

为物业估价测量见习生、年资浅的物业估价测量师/助理物业估价测量师而设的师友制计划,早于 2003 年年初和 2004 年 9 月相继推出。自 2018-19 年度,本署更将师友制计划扩展至物业估价主任及见习物业估价主任职系。年内,本署已安排八名高级物业估价测量师指导 29 名年资浅的物业估价测量师及助理物业估价测量师,而 21 名物业估价测量见习生则由 12 名资深的物业估价测量师指导。

与海外同业交流

掌握估价专业的最新发展,包括海外的估价实 务尤为重要。故此,本署经常与海外同业保持 联系。

本署六名人员于 2021 年 12 月参加国际房产税学会为估价机构举办的网上会议。会议让全球各地估价机构的人员有机会一起分享经验,交流作业守则。

专业资格

2021-22 年度,本署八名人员通过香港测量师学会的专业评核试最终评审,成为该学会的专业会员。

Professional Staff Training

To familiarise staff members with the political, social, economic and legal systems in the Mainland, selected officers would be arranged to attend the National Studies Courses at the universities in the Mainland every year. However, these courses were suspended due to the COVID-19 epidemic during the year.

For continuing professional development, an in-house seminar was held for professionally qualified officers and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates (VSGs) and junior Valuation Surveyors (VSs)/Assistant Valuation Surveyors (AVSs) have been in place since early 2003 and September 2004 respectively. Since 2018-19, the mentoring scheme has also been extended to the Valuation Officer and Valuation Officer Trainee grades. During the year, there were 29 junior VSs and AVSs placed under the mentorship of eight SVSs, as well as 21 VSGs under the mentorship of 12 experienced VSs.

Exchanges with Overseas Counterparts

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 overseas counterparts.

In December 2021, six staff members attended a virtual conference of valuation agencies as organised by the International Property Tax Institute. The conference provided an opportunity for those in valuation agencies around the world to share experiences and best practices.

Professional Membership

In 2021-22, eight officers passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and were elected to professional membership.

内部培训课程

本署职员培训组举办了多类型内部职业培训课程和经验分享会,内容涉及不同课题,包括部门电脑系统运作、估价实务与工作程序。年内举办的课程合计 49 班,涵盖 17 个课题,共有1 172 名学员出席。

此外,年内本署亦举办七个度身订造的工作坊,内容涵盖顾客服务和提升服务质素两个范畴,共有186名同事参加。

为了让同事深入认识分间单位规管租赁的新法例,以应对法例生效后的工作挑战,本署举办了一系列简介会和工作坊。

另有 68 名新聘任人员和新到任的一般及共通职系人员参加了年内举办的部门入职讲座。

In-house Training Courses

The Department's Staff Development Section has organised a wide variety of in-house job-specific training courses and experience sharing sessions on different subjects including computer systems, valuation practices and work procedures of the Department. A total of 49 classes covering 17 topics were held with a total attendance of 1 172 trainees.

Customised workshops on customer service and service enhancement were also held in-house during the year. A total of seven classes for the above two areas were arranged for 186 staff members.

To enhance staff members' knowledge so as to cope with the work challenges upon enactment of the new law to regulated tenancies of subdivided units, a series of briefings and workshops were arranged.

In-house induction seminars were held for 68 new recruits as well as officers of the general and common grades posted to the Department during the year.





人力资源

Human Resources

其他培训课程

为加强经理级人员的工作表现管理能力,本署度身订造一个为期两天的「管理工作表现」工作坊,共有25名年资浅的物业估价测量师和助理物业估价测量师参加。

受疫情影响,课堂培训课程有限,本署共有 237人次参加公务员学院举办的课程。

估价署网上学习系统和知识管理系统

除网上学习系统之外,本署于 2013 年 2 月推出 知识管理系统,目的是改善搜集、分享和应用 机构知识的途径。两个系统均方便员工经内联 网善用网上学习资源。

2021-22 年度,网上学习系统共录得约 1 985 次点击,分布不同的网上课程。知识管理系统作为「一站式知识平台」,已成为署内资讯和知识的单一接触点,提供各种协作工具,包括项目支援工具与讨论区,让同事就有兴趣的课题分享资讯和交流意见。

Other Training Courses

To enhance the performance management skills of managers, a two-day customised workshop on "Performance Management" was arranged for 25 junior VSs and AVSs.

With limited classroom training due to the epidemic situation, a total attendance of 237 was recorded for courses organised by the Civil Service College.

RVD e-Learning System and Knowledge Management System

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

In 2021-22, about 1 985 hits to the e-Learning System on various web-courses were recorded. Serving as a "one-stop knowledge shop", the KMS provides a single access point for internal information and knowledge as well as collaborative tools including project support tools and discussion forum for colleagues sharing advice and information on topics of interest.



职员关系和参与

本署十分重视管职双方有效的沟通,并致力确保员工能自由发表意见,以促进良好的管职关系。

由职方、管方和公务员事务局代表组成的部门协商委员会,提供一个有效的沟通平台。委员会定期开会,商讨影响员工福祉的事宜,会后亦迅速跟进会上所提出的事项。

一般职系协商委员会旨在透过定期会议,加强 管方与一般职系人员的沟通和合作。

本署亦会举办工余茶敍,让管职双方在轻松的 气氛下聚首一堂,交流专业知识、分享工作经 验和交换意见。

部门的公务员建议书审核委员会,专责评审员工就提高工作效率、改善公共服务质素或节流方法等方案提交的建议。建议提议者会获颁予纪念品,以感谢他们对本部门的公务员建议书计划的支持。

有关员工的消息,每月会透过内联网发送的《部门快讯》报道。此外,每年编印的部门杂志《估艺集》,内容丰富,包括部门花絮和不同题材的文章,全部稿件均由本署职员提供。

Staff Relations and Participation

The Department attaches great importance to effective communication between staff and the management, and makes every effort to ensure that individual staff members can freely air their views and concerns to foster good staff relations.

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

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

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

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

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

人力资源

Human Resources

社交和康乐活动

本署一向鼓励同事注重健康生活,积极参与义 工服务,建立关爱社会。

康乐社

本署义工队曾与多个非牟利慈善团体合作,关顾社会上不同阶层有需要人士,这些团体包括循道卫理杨震社会服务处、基督教家庭服务中心、母亲的抉择和健康快车等。在第五波疫情稳定下来后,义工队积极在社区参与更多抗疫和义工服务,例如派发防疫包予有需要人士、探访长者和弱势社羣等。

本署康乐社举办多场足球活动、书法班、瑜伽 班及羽毛球比赛,大受同事欢迎。

在喜庆节日如中秋节及农历新年,康乐社为同事安排应节礼品订购,反应热烈。此外,康乐社亦举办了新春抽奖,与同事们共贺佳节。

康乐社的经费来自员工福利基金、入会费和各项活动的报名费。

慈善活动

本署参与公益金和乐施会举办的活动,筹得善款逾 27 000 元。

Social and Recreation

The Department encourages staff to live a healthy lifestyle and participate actively in volunteer service in building a caring community.

Recreation Club

The Volunteer Service Team of the Department worked together with different non-profit making organisations, such as the Yang Memorial Methodist Social Service, Christian Family Service Centre, Mother's Choice and Lifeline Express, etc. to serve the people in need from all walks of life. Upon stabilisation of the fifth wave of the epidemic, the Volunteer Service Team has actively participated in more anti-epidemic and volunteer services in the community, such as the distribution of anti-epidemic packs to the needy, visiting the elderly and underprivileged, etc.

The Department's Recreation Club organised several football activities and interest classes on Chinese calligraphy, yoga, and badminton competition. They were well received by colleagues.

On festive occasions such as the Mid-autumn Festival and Chinese New Year, the Club organised pre-orderings of festive items, which were popular among colleagues. The Club also organised a Chinese New Year lucky draw to share the festive joyfulness.

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

Charity

The Department raised over \$27 000 in total for various charity events organised by the Community Chest and Oxfam.



- 68 估价册 各地区的已估价物业(表 1) Valuation List - Assessments by District (Table 1)
- 69 估价册 各地区的已估价私人住宅物业(表 2) Valuation List - Private Domestic Assessments by District (Table 2)
- 70 估价册 各地区的已估价公屋住宅物业(表 3) Valuation List - Public Domestic Assessments by District (Table 3)
- 71 估价册 各地区的已估价铺位及其他商业楼宇(表 4) Valuation List - Shop and Other Commercial Assessments by District (Table 4)
- 72 估价册 各地区的已估价写字楼及工贸大厦(表 5) Valuation List - Office and Industrial/Office Assessments by District (Table 5)
- 73 估价册 各地区的已估价工厂大厦及货仓(表 6) Valuation List - Factory and Storage Assessments by District (Table 6)
- 74 估价册 各类物业的估价及应课差饷租值(表 7)
 Valuation List Distribution of Assessments and Rateable Values by Category (Table 7)
- 75 估价册 按应课差饷租值划分的已估价物业(表 8) Valuation List - Analysis of Assessments by Rateable Value Range (Table 8)
- 76 地租登记册 各地区的已估价物业(表 9) Government Rent Roll - Assessments by District (Table 9)
- 77 临时估价及删除估价(表 10) Interim Valuations and Deletions (Table 10)
- 78 重估应课差饷租值 对主要类别物业的影响(表 11) General Revaluation - Effect on Main Property Types (Table 11)
- 79 估价建议书、反对书及上诉个案(表 12) Proposals, Objections and Appeals (Table 12)

估价册 - 截至 2022 年 4 月 1 日各地区的已估价物业 Valuation List - Assessments by District as at 1 April 2022

地区	District	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	153 905	86 414 118
湾仔	Wan Chai	115 124	50 166 607
东区	Eastern	202 402	52 435 732
南区	Southern	92 029	28 337 878
港岛	Hong Kong	563 460	217 354 335
油尖旺	Yau Tsim Mong	190 186	65 920 680
深水埗	Sham Shui Po	135 583	31 407 389
九龙城	Kowloon City	158 614	36 564 176
黄大仙	Wong Tai Sin	95 544	19 635 545
观塘	Kwun Tong	153 681	45 955 735
九龙	Kowloon	733 608	199 483 525
葵青	Kwai Tsing	113 876	46 223 143
荃湾	Tsuen Wan	135 506	30 399 072
屯门	Tuen Mun	179 307	24 715 473
元朗	Yuen Long	202 766	31 984 340
北区	North	105 533	14 744 932
大埔	Tai Po	125 399	19 650 653
沙田	Sha Tin	239 988	49 759 650
西贡	Sai Kung	171 713	33 928 051
离岛	Islands	61 602	22 797 561
新界	New Territories	1 335 690	274 202 875
总数	OVERALL	2 632 758	691 040 735

估价册 - 截至 2022 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 2022

	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	
地区 District	数量 Number	应课 <mark>差</mark> 饷租值 Rateable Value (千元 \$'000)	数量 Number	应课 <mark>差</mark> 饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课 <mark>差</mark> 饷租值 Rateable Value (千元 \$'000)
中西区 Central and Western	73 260	13 208 593	9 977	3 850 697	14 238	11 687 945	438	219 265	97 913	28 966 499
湾仔 Wan Chai	51 349	9 232 106	8 990	3 210 315	12 473	9 058 201	239	44 841	73 051	21 545 464
东区 Eastern	136 377	23 095 189	17 000	5 384 785	5 487	2 853 240	184	104 134	159 048	31 437 347
南区 Southern	46 259	7 001 776	4 018	1 426 410	11 458	10 714 764	63	143 789	61 798	19 286 739
港岛 Hong Kong	307 245	52 537 663	39 985	13 872 207	43 656	34 314 150	924	512 029	391 810	101 236 049
油尖旺 Yau Tsim Mong	99 423	13 562 483	14 703	4 607 085	4 989	2 731 023	389	63 111	119 504	20 963 701
深水埗 Sham Shui Po	84 378	10 812 823	6 780	1 724 048	3 827	1 907 856	303	181 833	95 288	14 626 561
九龙城 Kowloon City	86 734	12 431 167	18 781	5 200 617	12 460	6 430 641	171	352 840	118 146	24 415 266
黄大仙 Wong Tai Sin	71 822	8 462 865	1 439	418 109	501	224 314	113	10 448	73 875	9 115 735
观塘 Kwun Tong	94 919	11 638 732	1 561	362 689	202	58 810	138	43 939	96 820	12 104 171
九龙 Kowloon	437 276	56 908 070	43 264	12 312 549	21 979	11 352 644	1 114	652 171	503 633	81 225 434
葵青 Kwai Tsing	67 398	8 460 929	2 894	731 364	618	196 381	278	65 895	71 188	9 454 569
荃湾 Tsuen Wan	77 853	11 570 411	8 629	2 014 894	2 024	735 586	388	48 258	88 894	14 369 149
屯门 Tuen Mun	122 989	11 897 341	4 814	798 348	3 402	1 093 682	294	109 785	131 499	13 899 157
元朗 Yuen Long	139 345	13 407 952	15 101	2 728 026	9 316	2 325 344	1 403	47 448	165 165	18 508 770
北区 North	78 137	7 003 569	3 791	459 207	4 092	868 054	1 552	48 661	87 572	8 379 492
大埔 Tai Po	82 655	9 031 777	8 015	1 573 627	9 253	3 399 682	496	42 184	100 419	14 047 269
沙田 Sha Tin	150 012	19 645 234	17 638	4 303 935	7 438	3 214 815	215	202 992	175 303	27 366 975
西贡 Sai Kung	128 450	18 390 750	9 073	2 258 051	6 305	3 544 356		126 181	143 946	24 319 337
离岛 Islands	39 510	4 000 166	8 598	1 753 217	4 025			9 003		7 403 862
新界 New Territories	886 349	103 408 129	78 553	16 620 668	46 473	17 019 376	5 012	700 406	1 016 387	137 748 580
总数 OVERALL	1 630 870	212 853 863	161 802	42 805 424	112 108	62 686 170	7 050	1 864 606	1 911 830	320 210 063

- * 杂类住宅单位包括用作住宅的阁楼、天台建筑物等。
- 上述数字包括资助出售房屋(如居者有其屋等)及在租者置其屋计划下已售出的前租住公屋单位,但不包括另行评估的车位。
- $* \ \ Miscellaneous \ domestic \ units \ include \ cocklofts, \ roof \ top \ structures, \ etc. \ used \ for \ domestic \ purposes.$
- The above figures include subsidised sale flats (e.g. Home Ownership Scheme, etc.) and those former public rental housing units sold under the Tenants Purchase Scheme, but exclude car parking spaces which are separately assessed.

估价册 - 截至 2022 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 2022

	District	香港房屋委员会 HONG KONG HOUSING AUTHORITY							香港房屋协会及 香港平民屋宇有限公司 #	
地区		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 Rental F	HONG KONG HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED #				
				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	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value ¦ (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	
中西区	Central and Western	-	-	-	-	5	42 291	878	196 220	
湾仔	Wan Chai	-	-	-	-	-	-	3	223 626	
东区	Eastern	2 954	303 997	673	51 288	73	3 041 253	1 409	364 528	
南区	Southern	8 796	645 248	1 731	99 712	42	1 603 630	5	46 832	
港岛	Hong Kong	11 750	949 246	2 404	151 000	120	4 687 174	2 295	831 206	
油尖旺	Yau Tsim Mong	-	-	-	-	4	288 582	662	68 100	
深水埗	Sham Shui Po	5 480	348 490	1 250	61 887	128	4 590 711	8	70 007	
九龙城	Kowloon City	-	-	-	-	32	1 229 092	18	406 302	
黄大仙	Wong Tai Sin	19 102	1 431 633	4 314	238 948	136	4 764 937	-	-	
观塘	Kwun Tong	12 173	758 884	3 881	168 474	229	9 930 972	342	333 275	
九龙	Kowloon	36 755	2 539 006	9 445	469 310	529	20 804 293	1 030	877 683	
葵青	Kwai Tsing	12 498	914 874	2 112	109 805	161	6 168 407	468	210 823	
荃湾	Tsuen Wan	-	-	-	-	39	1 165 924	175	139 681	
屯门	Tuen Mun	14 606	782 642	6 747	258 209	66	1 866 122	-	-	
元朗	Yuen Long	6 748	323 249	1 735	78 181	115	2 633 832	-	-	
北区	North	14 939	886 103	2 650	123 625	28	1 127 423	158	27 203	
大埔	Tai Po	16 773	1 379 115	4 113	242 460	17	579 511	-	-	
沙田	Sha Tin	23 610	1 832 733	2 910	178 175	107	4 763 721	19	242 123	
西贡	Sai Kung	12 429	980 404	2 778	169 576	37	1 975 397	249	123 106	
离岛	Islands	-	-	-	-	71	1 302 826	-	-	
新界	New Territories	101 603	7 099 119	23 045	1 160 031	641	21 583 162	1 069	742 937	
总数	OVERALL	150 108	10 587 372	34 894	1 780 342	1 290	47 074 629	4 394	2 451 825	

- # 包括香港房屋协会长者安居乐住屋计划下兴建的单位。
- 另行评估的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。
- * TPS: Tenants Purchase Scheme
- # Include units developed under the Senior Citizen Residences Scheme of the Hong Kong Housing Society.
- The above figures exclude car parking spaces which are separately assessed.
- Number denotes units of assessments which are mostly on a building basis, but units sold and unsold under TPS generally indicate number of individual flats.

估价册 - 截至 2022 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 2022

		铺位	立 Shop	其他商业楼宇	Other Commercial	
地区	District	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	
中西区	Central and Western	9 089	8 251 804	2 511	4 345 325	
湾仔	Wan Chai	8 123	7 674 278	2 209	3 316 330	
东区	Eastern	8 554	3 926 360	908	840 098	
南区	Southern	2 258	1 267 632	612	277 565	
港岛	Hong Kong	28 024	21 120 074	6 240	8 779 318	
油尖旺	Yau Tsim Mong	21 378	17 516 841	3 908	6 178 281	
深水埗	Sham Shui Po	9 615	4 355 510	1 397	614 127	
九龙城	Kowloon City	7 479	3 100 982	889	750 968	
黄大仙	Wong Tai Sin	3 578	2 096 242	149	128 930	
观塘	Kwun Tong	6 261	5 020 306	304	398 571	
九龙	Kowloon	48 311	32 089 882	6 647	8 070 877	
葵青	Kwai Tsing	4 020	2 517 278	172	184 152	
荃湾	Tsuen Wan	5 875	3 522 173	196	482 259	
屯门	Tuen Mun	5 681	2 912 173	149	259 897	
元朗	Yuen Long	8 119	4 255 158	410	494 025	
北区	North	2 965	2 129 867	51	70 696	
大埔	Tai Po	2 898	1 614 473	140	204 405	
沙田	Sha Tin	5 226	5 556 706	106	296 432	
西贡	Sai Kung	3 771	3 013 850	41	53 142	
离岛	Islands	2 766	3 385 354	65	119 396	
新界	New Territories	41 321	28 907 032	1 330	2 164 404	
总数	OVERALL	117 656	82 116 989	14 217	19 014 599	

估价册 - 截至 2022 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 2022

		写字	楼 Office	工贸大厦(Industrial/Office
地区	District	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	21 579	29 569 192	-	-
湾仔	Wan Chai	13 070	12 758 412	-	-
东区	Eastern	3 980	6 324 242	197	196 769
南区	Southern	1 746	1 127 675	26	10 260
港岛	Hong Kong	40 375	49 779 520	223	207 029
油尖旺	Yau Tsim Mong	21 511	12 162 699	87	24 621
深水埗	Sham Shui Po	2 224	1 093 348	944	441 195
九龙城	Kowloon City	1 124	822 404	16	7 012
黄大仙	Wong Tai Sin	367	258 772	340	71 342
观塘	Kwun Tong	4 657	7 127 315	1 073	562 337
九龙	Kowloon	29 883	21 464 538	2 460	1 106 507
葵青	Kwai Tsing	875	929 512	323	276 921
荃湾	Tsuen Wan	1 674	772 965	442	42 091
屯门	Tuen Mun	825	160 410	-	-
元朗	Yuen Long	642	169 082	-	-
北区	North	230	114 333	48	14 330
大埔	Tai Po	61	19 168	-	-
沙田	Sha Tin	2 424	1 769 169	103	42 294
西贡	Sai Kung	12	28 272	-	-
离岛	Islands	408	653 075	-	-
新界	New Territories	7 151	4 615 985	916	375 637
总数	OVERALL	77 409	75 860 043	3 599	1 689 173

估价册 - 截至 2022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 2022

		エ厂大	厦 Factory	货仓	Storage
地区	District	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	374	120 620	-	-
湾仔	Wan Chai	-	-	-	-
东区	Eastern	6 126	2 377 503	59	180 734
南区	Southern	4 080	1 270 818	10	40 194
港岛	Hong Kong	10 580	3 768 941	69	220 928
油尖旺	Yau Tsim Mong	2 482	490 565	-	-
深水埗	Sham Shui Po	5 666	2 191 386	52	178 547
九龙城	Kowloon City	3 438	1 231 294	109	152 211
黄大仙	Wong Tai Sin	3 655	1 043 474	2	2 784
观塘	Kwun Tong	20 482	5 749 607	145	297 227
九龙	Kowloon	35 723	10 706 327	308	630 770
葵青	Kwai Tsing	18 776	4 406 235	813	3 991 610
荃湾	Tsuen Wan	12 375	3 501 527	393	725 659
屯门	Tuen Mun	7 266	1 843 530	271	168 794
元朗	Yuen Long	1 194	938 927	100	160 009
北区	North	1 910	637 103	43	177 562
大埔	Tai Po	342	1 009 938	-	-
沙田	Sha Tin	10 035	2 250 272	303	887 642
西贡	Sai Kung	38	777 438	5	8 862
离岛	Islands	25	118 999	114	276 408
新界	New Territories	51 961	15 483 967	2 042	6 396 547
总数	OVERALL	98 264	29 959 235	2 419	7 248 245

估价册-截至2022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 2022

类别	Category	数量 Number	%	应课差饷租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 952 408	74.2	371 516 859	53.8
铺位及其他商业楼宇	Shop and Other Commercial Premises	131 873	5.0	101 131 588	14.6
写字楼	Office		2.9		11.0
工贸大厦	Industrial/Office Premises	3 599			0.2
工厂大厦	Factory	98 264	3.7	29 959 235	4.3
货仓	Storage Premises	2 419	0.1	7 248 245	1.0
车位*	Car Parking Spaces *	303 697	11.5	17 045 435	2.5
其他物业	Others	63 089	2.4	86 590 157	12.5
总数	OVERALL	2 632 758	100.0	691 040 735	100.0

- * 包括住宅及非住宅车位。
- * Include both domestic and non-domestic car parking spaces.

估价册 - 截至 2022 年 4 月 1 日按应课差饷租值划分的已估价物业 Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2022

		租值 (元) ue Range (\$)	港岛 Hong Kong	九龙 Kowloon	新界 New Territories	总数 Total	%	累积 % ^ Cumulative % ^
3 001	-	9 999	2 254	5 683	17 190	25 127	1.0	1.0
10 000	-	19 999	4 785	15 216	57 146	77 147	2.9	3.9
20 000	-	29 999	24 270	21 825	67 428	113 523	4.3	8.2
30 000	-	39 999	30 767	35 893	51 148	117 808	4.5	12.7
40 000	-	49 999	14 629	22 074	46 355	83 058	3.2	15.8
50 000	-	59 999	5 598	17 983	40 849	64 430	2.4	18.3
60 000	-	69 999	4 699	25 239	49 357	79 295	3.0	21.3
70 000	-	79 999	7 305	34 771	66 900	108 976	4.1	25.4
80 000	-	89 999	7 553	36 335	73 452	117 340	4.5	29.9
90 000	-	99 999	12 792	44 779	84 584	142 155	5.4	35.3
100 000	-	119 999	34 535	86 195	189 048	309 778	11.8	47.0
120 000	-	139 999	50 049	72 468	162 934	285 451	10.8	57.9
140 000	-	159 999	57 040	56 902	115 421	229 363	8.7	66.6
160 000	-	179 999	47 245	46 834	81 913	175 992	6.7	73.3
180 000	-	199 999	40 952	32 370	50 408	123 730	4.7	78.0
200 000	-	249 999	60 481	54 707	72 335	187 523	7.1	85.1
250 000	-	299 999	32 340	28 694	33 361	94 395	3.6	88.7
300 000	-	349 999	23 642	20 757	16 330	60 729	2.3	91.0
350 000	-	399 999	14 880	13 927	10 025	38 832	1.5	92.5
400 000	-	449 999	11 974	10 368	6 767	29 109	1.1	93.6
450 000	-	499 999	10 395	8 064	5 578	24 037	0.9	94.5
500 000	-	599 999	13 356	9 380	7 394	30 130	1.1	95.6
600 000	-	749 999	13 551	8 347	7 056	28 954	1.1	96.7
750 000	-	999 999	13 345	6 907	6 267	26 519	1.0	97.7
1 000 000	-	1 499 999	10 649	6 203	5 677	22 529	0.9	98.6
1 500 000	-	1 999 999	3 918	3 191	2 744	9 853	0.4	99.0
2 000 000	-	2 999 999	3 567	3 006	2 677	9 250	0.4	99.3
3 000 000	-	9 999 999	5 263	4 027	3 839	13 129	0.5	99.8
10 000 000	-	99 999 999	1 596	1 442	1 471	4 509	0.2	100.0
100 000 000	-	999 999 999	28	20	33	81	*	100.0
1 000 000 000	-	99 999 999 999	2	1	3	6	*	100.0
总数	OVI	ERALL	563 460	733 608	1 335 690	2 632 758	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.

地租登记册 - 截至 2022 年 4 月 1 日各地区的已估价物业 Government Rent Roll - Assessments by District as at 1 April 2022

		不超逾最低应课差饷租值 * Not Exceeding Minimum Rateable Value *		应课差饷租值 um Rateable Value
地区	District	数量 Number	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	123	15 890	21 273 749
湾仔	Wan Chai	4	12 651	7 178 183
东区	Eastern	114	49 508	13 944 878
南区	Southern	12	48 608	12 247 002
港岛	Hong Kong	253	126 657	54 643 812
油尖旺	Yau Tsim Mong	47	58 247	23 098 423
深水埗	Sham Shui Po	341	134 066	30 024 256
九龙城	Kowloon City	16	60 979	19 880 223
黄大仙	Wong Tai Sin	70	95 388	18 618 159
观塘	Kwun Tong	308	153 344	41 021 798
九龙	Kowloon	782	502 024	132 642 859
葵青	Kwai Tsing	354	112 913	37 833 352
荃湾	Tsuen Wan	2 642	135 510	27 166 920
屯门	Tuen Mun	5 279	175 959	23 496 036
元朗	Yuen Long	31 382	192 253	28 877 094
北区	North	37 843	95 166	12 923 934
大埔	Tai Po	31 198	117 065	18 789 507
沙田	Sha Tin	5 014	234 787	46 484 645
西贡	Sai Kung	15 846	166 568	33 821 708
离岛	Islands	20 656	58 082	20 172 581
新界	New Territories	150 214	1 288 303	249 565 777
总数	OVERALL	151 249	1 916 984	436 852 448

- * 凡物业的应课差饷租值不超逾最低应课差饷租值 3 000 元,用以计算地租的应课差饷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.

2021-22 年度临时估价及删除估价 * Interim Valuations and Deletions in 2021-22 *

		差饷及 Rates and Gov	と地租 ernment Rent		·差饷 : Only	只计 Governmen	
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	数量 Number	397	411	3 717	2 180	9	28
Hong Kong	应课差饷租值 Rateable Value (千元 \$'000)	1 168 273	886 195	2 578 473	2 135 676	22 017	121 560
九龙	数量 Number	8 078	1 253	1 683	2 246	90	41
Kowloon	应课差饷租值 Rateable Value (千元 \$'000)	2 905 378	1 539 084	1 786 676	1 486 946	2 086 075	225 834
新界	数量 Number	26 315	2 478	2 736	393	3 271	1 531
New Territories	应课差饷租值 Rateable Value (千元 \$'000)	5 309 898	1 763 278	789 159	441 977	3 033 196	2 144 660
总数 OVERALL	数量 Number	34 790	4 142	8 136	4 819	3 370	1 600
	应课差饷租值 Rateable Value (千元 \$'000)	9 383 549	4 188 556	5 154 308	4 064 599	5 141 288	2 492 054

^{*} 不包括在估价册/地租登记册直接载入和删除的估价。

 $^{* \ \ \, \}text{Exclude assessments directly inserted into and excluded from the Valuation List/Government Rent Roll.}$

2022-23 年度重估应课差饷租值 - 对主要类别物业的影响 ⁽¹⁾ 2022-23 General Revaluation - Effect on Main Property Types ⁽¹⁾

		差饷 Rates		地租	Government	: Rent
物业类别 Property Type	应课差饷租值 平均增减 Average Change in Rateable Value %	平均每月 差饷 (元) Average Rates Payment \$p.m.	平均每月 差饷增减(元) Average Change in Rates \$p.m.	应课差饷租值 平均增减 Average Change in Rateable Value %		平均每月 地租增减(元) Average Change in Govt. Rent \$p.m.
小型私人住宅物业 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	+1.4	543	+8	+1.7	313	+6
中型私人住宅物业 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+0.8	1 102	+9	+1.0	631	+6
大型私人住宅物业 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	+0.6	2 302	+14	+0.4	1 197	+5
私人住宅物业 Private Domestic Premises	+1.2	698	+8	+1.4	383	+6
公屋住宅物业 ^③ Public Domestic Premises ^③	+0.3	257	+1	+0.4	152	+1
所有住宅物业 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+1.0	526	+5	+1.3	298	+4
铺位及其他商业楼宇 Shop and Other Commercial Premises	-1.9	3 151	-60	-0.7	1 912	-12
写字楼 Office	-1.2	4 067	-50	-1.0	3 688	-36
工业楼宇 ^⑸ Industrial Premises ^⑸	+3.2	1 491	+47	+3.4	944	+30
所有非住宅物业 ^⑥ All Non-domestic Premises ^⑥	+1.0	3 036	+30	+1.4	1 768	+25
所有类别物业 All Types of Properties	+1.0	839	+8	+1.4	458	+7

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) 指由香港房屋委员会、香港房屋协会及香港平民屋宇有限公司提供的租住单位。
- (4) 包括住宅用车位。
- (5) 包括工厂大厦、货仓及工贸大厦。
- (6) 包括其他形式物业如酒店、戏院、油站、学校及非住宅用车位。

Notes:

- (1) The calculations mainly reflect the number of units for Domestic Premises, and the number of assessments for Non-domestic Premises.
- (2) Domestic units are classified by relation to saleable areas as below:

Small domestic -- up to 69.9 m²

Medium domestic -- 70 m² to 99.9 m²

Large domestic -- 100 m² or over

- (3) Refer to Hong Kong Housing Authority, Hong Kong Housing Society and Hong Kong Settlers Housing Corporation Ltd. rental units.
- (4) Include car parking spaces in domestic premises.
- (5) Include factory, storage and industrial/office premises.
- (6) Include miscellaneous premises such as hotels, cinemas, petrol filling stations, schools and car parking spaces in non-domestic premises.

2020-21 及 2021-22 年度的估价建议书、反对书及上诉个案 Proposals, Objections and Appeals in 2020-21 and 2021-22

	差饷	Rating	地租 Gover	nment Rent
	2020-21	2021-22	2020-21	2021-22
建议书 Proposals				
接办及完成个案 Cases received and completed	63 280	59 670	215	203
复核结果 Status on review :				
- 估价作实 assessment confirmed	51 379	51 339	185	163
- 获减应课差饷租值 rateable value reduced	7 696	6 223	10	6
- 其他 others ⁽¹⁾	4 205	2 108	20	34
反对书 Objections ⁽²⁾				
年初所余 Outstanding at beginning of year	1 527	2 223	56	6
接办个案 Cases received	7 842	2 726	117	341
完成个案 Cases completed	7 146	4 624	167	166
复核结果 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	6 352	4 297	137	125
- 获减应课差饷租值 rateable value reduced	352	267	4	5
- 其他 others ⁽¹⁾	442	60	26	36
上诉 Appeals				
年初所余 Outstanding at beginning of year	2 745	3 025	1 936	1 639
接办个案 Cases received	728	673	76	103
完成个案 Cases completed	448	745	373	695
个案完成结果 Status of completed cases :				
- 估价作实 (全面聆讯) assessment confirmed (full hearing)	3	-	-	-
- 获减应课差饷租值 (全面聆讯) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	425	652	19	8
- 撤销/失效 withdrawn/lapsed	20	73	354	643
- 其他 others ⁽³⁾	-	20	-	44

注:

- (1) 此栏包括无效、反对人自行撤销反对、修改物业单位名称及删除估价等的个案。
- (2) 数字反映所涉及的应课差饷租值数目。
- (3) 此栏包括经征询律政司后,本署不再作跟进的个案,例如上诉方为已解散的香港注册公司。

Notes:

- (1) These include invalid cases, cases subsequently withdrawn by objectors, cases where the alterations made were related to amendment to the tenement's description and deletion of the assessment, etc.
- (2) The figures represent the total number of rateable values involved.
- (3) These include cases where no follow-up actions will be taken with the appellants upon advice from the Department of Justice, e.g. companies which have been dissolved.



刊物 Publications

香港物业报告 Hong Kong Property Review

楼宇名称 Names of Buildings

年报 Annual Summary

差饷及地租简介 Your Rates and Government Rent

谁有责任缴纳差饷与地租 Who is responsible for paying rates and Government rent

服务承诺 Performance Pledge

差饷物业估价署 - 大事年表 Rating and Valuation Department - Chronology of Events

香港物业报告 - 每月补编 Hong Kong Property Review - Monthly Supplement

「物业资讯网」服务的简介小册子 Explanatory Leaflet of Property Information Online

《业主与租客(综合)条例》指引概要 A Summary Guide on the Landlord and Tenant (Consolidation) Ordinance

「规管租赁」的小册子 Booklet of Regulated Tenancies

宣传标示门牌号数的资料单张 Explanatory Leaflet for Display of Building Numbers

* 香港差饷税收历史 * The History of Rates in Hong Kong (英文版、繁体及简体版) (English, Traditional Chinese and Simplified Chinese versions)

香港差饷税制 Property Rates in Hong Kong
- 评估、征收及管理 - Assessment, Collection and Administration

(英文版、繁体及简体版) (English, Traditional Chinese and Simplified Chinese versions)

- * 此书亦可在政府新闻处刊物销售小组购买。
- * The book can also be purchased from the Publications Sales Unit of the Information Services Department.

以上刊物可供市民于本署网站 www.rvd.gov.hk 免费下载。

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



本署的编制及实际人数 Establishment and Strength of the Department

	1.4.2021		1.4	.2022		/减少 /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	0	1	1	0	+1
副署长 Deputy Commissioner	1	1	1	0	0	-1
助理署长 Assistant Commissioner	4	4	4	4	0	0
首席物业估价测量师 Principal Valuation Surveyor	8	7	8	6	0	-1
高级物业估价测量师 Senior Valuation Surveyor	23	13	24	16	+1	+3
物业估价测量师 Valuation Surveyor	65	70	68	65	+3	-5
助理物业估价测量师 Assistant Valuation Surveyor	5	2	5	1	0	-1
首席物业估价主任 Principal Valuation Officer	15	9	18	10	+3	+1
高级物业估价主任 Senior Valuation Officer	91	69	104	62	+13	-7
物业估价主任/见习物业估价主任 Valuation Officer/Valuation Officer Trainee	301	285	315	316	+14	+31
高级租务主任 Senior Rent Officer	4	4	4	4	0	0
一级租务主任 Rent Officer I	8	2	8	2	0	0
二级租务主任 Rent Officer II	2	0	2	0	0	0
物业调查员 Valuation Referencer	1	1	0	0	-1	-1
高级统计主任 Senior Statistical Officer	2	1	2	1	0	0
一级统计主任 Statistical Officer I	3	1	3	3	0	+2
二级统计主任 Statistical Officer II	3	5	3	4	0	-1
高级技术主任 Senior Technical Officer	2	2	2	2	0	0
技术主任/见习技术主任 Technical Officer/Technical Officer Trainee	4	4	4	4	0	0

^{*} EST. = Establishment SG. = Strength

本署的编制及实际人数 Establishment and Strength of the Department

	1.4	.2021	1.4	.2022	增加 Increase]/减少 e/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. *
总行政主任 Chief Executive Officer	1	1	1	1	0	0
高级行政主任 Senior Executive Officer	1	1	1	1	0	0
一级行政主任 Executive Officer l	3	1	3	3	0	+2
二级行政主任 Executive Officer II	0	2	0	0	0	-2
一级法定语文主任 Official Language Officer I	1	1	1	1	0	0
二级法定语文主任 Official Language Officer II	2	2	2	2	0	0
缮校员 Calligraphist	1	0	0	0	-1	0
高级私人秘书 Senior Personal Secretary	1	1	1	1	0	0
一级私人秘书 Personal Secretary I	5	4	5	4	0	0
二级私人秘书 Personal Secretary II	7	7	7	7	0	0
机密档案室助理 Confidential Assistant	1	1	1	1	0	0
高级文书主任 Senior Clerical Officer	16	14	16	13	0	-1
文书主任 Clerical Officer	37	37	39	37	+2	0
助理文书主任 Assistant Clerical Officer	117	117	118	106	+1	-11
文书助理 Clerical Assistant	110	106	108	104	-2	-2
一级物料供应员 Supplies Supervisor l	1	1	1	1	0	0
二级物料供应员 Supplies Supervisor II	1	1	1	1	0	0
物料供应服务员 Supplies Attendant	1	1	1	1	0	0

 $^{^*}$ EST. = Establishment SG. = Strength

本署的编制及实际人数 Establishment and Strength of the Department

	1.4	.2021	1.4	.2022	增加 Increase	/减少 /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. *
高级库务会计师 Senior Treasury Accountant	1	1	1	1	0	0
高级会计主任 Senior Accounting Officer	1	1	1	1	0	0
一级会计主任 Accounting Officer I	5	5	5	5	0	0
执达主任助理 Bailiff's Assistant	2	2	2	2	0	0
司机 Motor Driver	7	7	7	7	0	0
办公室助理 Office Assistant	8	8	8	6	0	-2
二级工人 Workman II	11	9	11	10	0	+1
高级电脑操作员 Senior Computer Operator	1	1	1	1	0	0
一级电脑操作员 Computer Operator I	5	5	5	5	0	0
二级电脑操作员/见习电脑操作员 Computer Operator II/Student Computer Operator	7	6	7	6	0	0
高级系统经理 Senior Systems Manager	1	1	1	1	0	0
系统经理 Systems Manager	3	2	3	2	0	0
一级系统分析/程序编制主任 Analyst/Programmer I	13	12	13	12	0	0
二级系统分析/程序编制主任 Analyst/Programmer II	4	5	4	5	0	0
小计 Sub-total	918	843	951	849	+33	+6

 $^{^*}$ EST. = Establishment SG. = Strength

本署的编制及实际人数 Establishment and Strength of the Department

	1.4	1.4.2021		1.4.2022		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. *	
额外人员 Supernumerary Staff							
署长 Commissioner	1	1	0	0	-1	-1	
助理署长 Assistant Commissioner	1	1	1	1	0	0	
高级物业估价测量师 Senior Valuation Surveyor	1	1	2	2	+1	+1	
物业估价测量师 Valuation Surveyor	0	0	1	1	+1	+1	
首席物业估价主任 Principal Valuation Officer	2	2	2	2	0	0	
高级物业估价主任 Senior Valuation Officer	7	7	7	7	0	0	
物业估价主任 Valuation Officer	5	5	2	2	-3	-3	
二级租务主任 Rent Officer II	1	1	0	0	-1	-1	
一级统计主任 Statistical Officer l	1	1	0	0	-1	-1	
高级文书主任 Senior Clerical Officer	2	2	1	1	-1	-1	
文书主任 Clerical Officer	4	4	4	4	0	0	
助理文书主任 Assistant Clerical Officer	4	4	1	1	-3	-3	
文书助理 Clerical Assistant	1	1	0	0	-1	-1	
一级会计主任 Accounting Officer l	1	1	0	0	-1	-1	
系统经理 Systems Manager	0	0	1	1	+1	+1	
一级系统分析 / 程序编制主任 Analyst/Programmer l	0	0	3	3	+3	+3	
二级系统分析/程序编制主任 Analyst/Programmer II	0	0	5	5	+5	+5	
小计							
Sub-total	31	31	30	30	-1	-1	
总数 Total	949	874	981	879	+32	+5	

 $^{^*}$ EST. = Establishment SG. = Strength

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:

(1) 区域及地区

港岛、九龙及新界区域已按区议会 2019 年的选区分界划分为 18 个地区,详情请见附录 D及 E。

(2) 楼面面积

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及/或与毗连单位的共用墙向内的一面所围绕的全部面积。

(3) 物业类别

住宅:

(a) 私人住宅单位是指设有专用煮食设施、浴室和厕所的独立居住单位。居者有其屋、私人机构参建居屋、市区改善、住宅发售和夹心阶层住屋等计划兴建的住宅单位,均属这一类别。租者置其屋计划下已售出的前租住公屋单位亦属这类别。

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

(1) Areas and Districts

The areas of Hong Kong, Kowloon and New Territories are divided into 18 districts as shown in Annexes D & E. The boundaries of these districts follow those of the 18 District Council Districts in 2019.

(2) Floor Areas

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

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

(3) Property Types

Domestic:

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

技术附注 Technical Notes

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

- (b) 公屋住宅单位包括由香港房屋委员会、香港房屋协会和香港平民屋宇有限公司兴建的租住单位。
- (c) 杂类住宅单位包括用作住宅的阁楼、天台 建筑物等。

非住宅:

- (a) 铺位包括设计或改建作零售业用途,并实际作这用途的物业。
- (b) 其他商业楼宇包括设计或改建作商业用途的楼宇,但不包括铺位或写字楼,例如百货公司等。
- (c) 写字楼包括商用楼宇内的物业,但不包括 综合用途楼宇内的非住宅用途单位。
- (d) 工贸大厦包括设计或获证明作工贸用途的物业。
- (e) 工厂大厦包括为一般制造业工序及与该等工序有直接关系的用途(包括写字楼)而建设的楼宇,其他主要是为特殊制造业而建的厂房亦包括在内,此类特殊厂房通常由一名厂东使用。
- (f) 货仓包括设计或改建作仓库或冷藏库的楼宇及其附属写字楼,并包括位于货柜码头区内的楼宇。

Domestic units are classified by reference to floor area as follows:

Class A - Saleable area less than 40 m²

Class B - Saleable area of 40 m² to 69.9 m²

Class C - Saleable area of 70 m² to 99.9 m²

Class E - Saleable area of 160 m² or above

Class D - Saleable area of 100 m² to 159.9 m²

(b) Public domestic units include those built for rental by the Hong Kong Housing Authority,

Settlers Housing Corporation Limited.

Hong Kong Housing Society and Hong Kong

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

Non-Domestic:

- (a) Shops comprise premises designed or adapted for retail trade and used as such.
- (b) Other Commercial premises include premises designed or adapted for commercial use, but not falling within the category of shop or office, e.g. department stores, etc.
- (c) Office premises comprise premises situated in buildings designed for commercial/business purposes. Excluded are non-domestic floors in composite buildings.
- (d) Industrial/office premises comprise premises designed or certified for industrial/office use.
- (e) Factory premises comprise premises designed for general manufacturing processes and uses (including offices) directly related to such processes. The other factory premises, primarily purpose-built for specialised manufacturing processes are included. These specialised factories are usually for occupation by a single operator.
- (f) Storage premises comprise premises designed or adapted for use as godowns or cold stores and include ancillary offices. Premises located within container terminals are included.

技术附注 Technical Notes

- (g) 车位包括位于主要作住宅或非住宅用途楼 宇内的停车位。
- (h) 其他物业是指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。

(4) 租金

本年报所载租金全部以港元计算,通常不包括 差饷、管理费及其他费用在内。

(5) 货币

除另有说明外,本年报所用的「元」均指港元。

(6) 四舍五入

由于数字四舍五入,所以各表内个别项目的总和与所示的总数可能有些微差别。

- (g) Car parking spaces include parking spaces either in a predominantly domestic or nondomestic building.
- (h) Other premises are those premises not included in any of the above types such as hotels, cinemas and theatres, schools, recreation clubs and association premises, community and welfare premises, petrol filling stations, etc.

(4) Rent

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

(5) Currency

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

(6) Rounding of Figures

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

各区域及地区 Areas and Districts

地区 District	地区内的分区名称 Names of Sub-districts within District Boundaries		小规划统计区 Tertiary Planning Units
区域 : 港岛 Area : Hong Kong			
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, 112, 113, 114, 115, 116, 121, 122, 123, 124(p), 141, 142, 143, 181, 182
湾仔 Wan Chai	湾仔、铜锣湾、 天后、跑马地、 大坑、扫杆埔、 渣甸山	Wan Chai, Causeway Bay, Tin Hau, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout	124(p), 131, 132, 133, 134, 135, 140, 144, 145, 146, 147, 148(p), 149, 151(p), 152(p), 183, 184, 190
东区 Eastern	宝马山、北角、 鰂鱼涌、西湾河、 筲箕湾、柴湾、 小西湾	Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan	148(p), 151(p), 152(p), 153, 154, 155, 156, 157, 158, 161, 162, 163, 164, 165, 166, 167
南区 Southern	薄扶林、香港仔、 鸭脷洲、黄竹坑、 寿臣山、浅水湾、 舂坎角、赤柱、 大潭、石澳	Pok Fu Lam, Aberdeen, Ap Lei Chau, Wong Chuk Hang, Shouson Hill, Repulse Bay, Chung Hom Kok, Stanley, Tai Tam, Shek O	

(p) = part 部分

各区域及地区 Areas and Districts

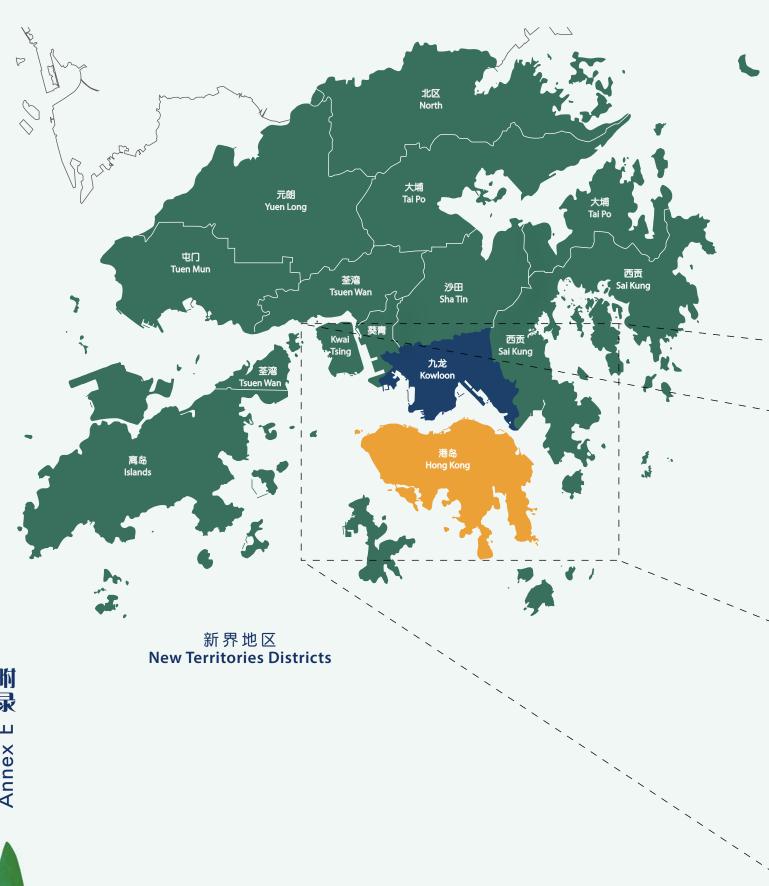
地区 District	,	地区内的分区名称 Names of Sub-districts within District Boundaries	小规划统计区 Tertiary Planning Units
区域 : 九龙 Area : Kowloon			
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九文化区、 京士柏、旺角、 大角咀	Tsim Sha Tsui, Yau Ma Tei, West Kowloon Cultural District, King's Park, Mong Kok, Tai Kok Tsui	211, 212, 214, 215, 216, 217, 220, 221, 222, 225, 226, 227, 228, 229, 251, 252, 253, 254, 256
深水埗 Sham Shui Po	美孚、荔枝角、 长沙湾、深水埗、 石硖尾、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	255, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269
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, 231, 232, 233, 234, 235, 236, 237, 241, 242, 243, 244, 245, 246, 247, 271, 272, 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	281, 282, 283, 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	Ping Shek, Kowloon Bay, Ngau Tau Kok, Jordan Valley, Kwun Tong, Sau Mau Ping, Lam Tin, Yau Tong	280, 286(p), 290, 291, 292, 293, 294, 295, 297, 298

(p) = part 部分

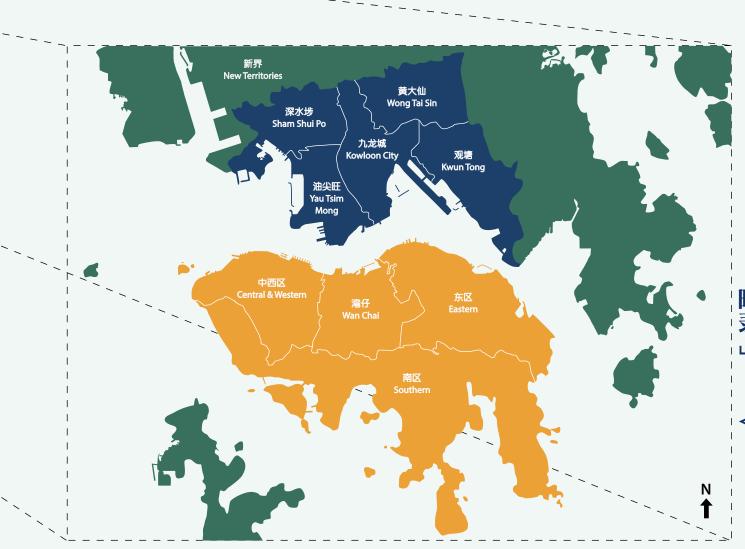
各区域及地区 Areas and Districts

地区 District	Nan	区内的分区名称 nes of Sub-districts n District Boundaries	小规划统计区 Tertiary Planning Units
区域 : 新界 Area : New Territories			
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi	320, 326, 327, 328, 329, 350, 351
荃湾 Tsuen Wan	荃湾、上葵涌、 汀九、深井、 青龙头、马湾、 欣澳	Tsuen Wan, Sheung Kwai Chung, Ting Kau, Sham Tseng, Tsing Lung Tau, Ma Wan, Sunny Bay	310, 321, 322, 323, 324, 325, 331, 332, 333, 334, 335, 336, 340, 731, 973(p), 974, 975
屯门 Tuen Mun	大榄涌、扫管笏、 屯门、蓝地	Tai Lam Chung, So Kwun Wat, Tuen Mun, Lam Tei	411, 412, 413, 414, 415, 416, 421, 422, 423, 424, 425, 426, 427, 428, 431, 432, 433, 434, 441, 442
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	510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 521, 522, 523, 524, 525, 526, 527, 528, 529, 531, 532, 533, 541, 542, 543, 544, 610
北区 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	545, 546, 547, 548, 621, 622, 623, 624, 625, 626, 627, 628, 629, 632, 634, 641, 642, 651, 652, 653, 711(p), 712(p)
大埔 Tai Po	大埔墟、大埔、 大埔滘、大美督、 船湾、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	631, 633, 711(p), 712(p), 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 741, 742, 743, 744, 751
沙田 Sha Tin	大围、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	732, 733, 753, 754, 755, 756, 757, 758, 759, 761, 762
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	296, 811, 812, 813, 814, 815, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 831, 832, 833, 834, 835, 836, 837, 838, 839
离岛 Islands	长洲、坪洲、 大屿山 (包括东涌、 愉景湾)、南丫岛	Cheung Chau, Peng Chau, Lantau Island (including Tung Chung, Discovery Bay), Lamma Island	911, 912, 913, 920, 931, 932, 933, 934, 941, 942, 943, 944, 950, 951, 961, 962, 963, 971, 972, 973(p), 976

⁽p) = part 部分



港岛及九龙地区 Hong Kong and Kowloon Districts





差饷物业估价署

地址:

中国香港 九龙长沙湾道 303 号 长沙湾政府合署 15 楼

电话:

2152 0111 / 2152 2152

图文传真:

2152 0123

电邮地址:

enquiries@rvd.gov.hk billing@rvd.gov.hk complaints@rvd.gov.hk

网址:

www.rvd.gov.hk

Rating and Valuation Department

Address:

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

Telephone:

2152 0111 / 2152 2152

Facsimile:

2152 0123

E-mail:

enquiries@rvd.gov.hk billing@rvd.gov.hk complaints@rvd.gov.hk

Website:

www.rvd.gov.hk