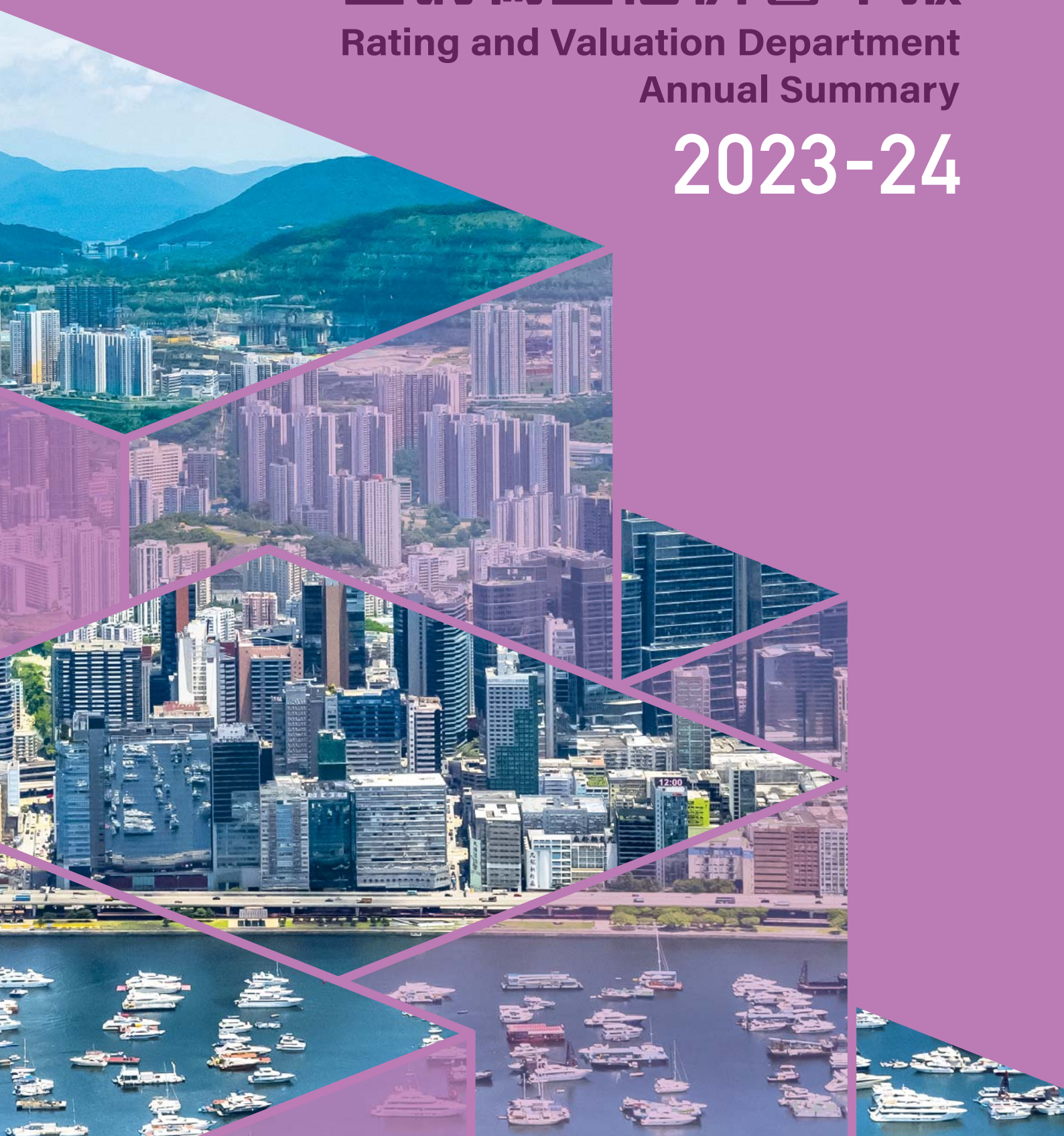


差饷物业估价署年报

Rating and Valuation Department
Annual Summary

2023-24



香港特别行政区政府差饷物业估价署
Rating and Valuation Department

The Government of the Hong Kong Special Administrative Region

2023-24 差餉物業 估價署 年報



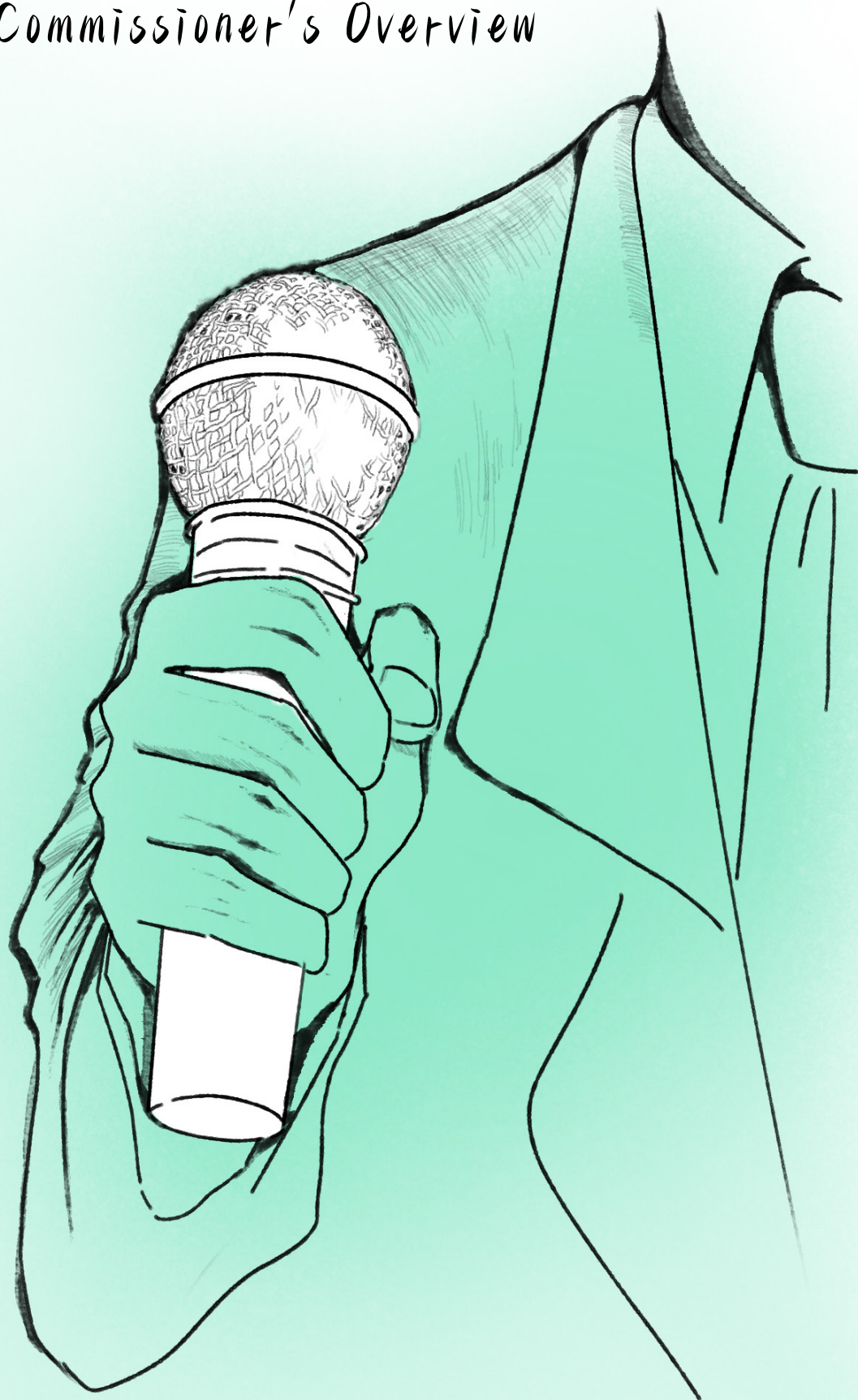
Rating and Valuation Department
Annual Summary 2023-24

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署长序言

Commissioner's Overview



在利率上升和外围环境充满挑战的情况下，物业市场在 2023-24 年度仍然低迷。随着一系列盛事、各式各样活动和措施相继推出，加上人才来港，以致年内香港经济明显改善，但地缘政治环境复杂、金融状况收紧、消费模式转变和全球经济增长放缓等因素，仍令本地经济信心受挫。

为支援面对财政压力的市民和企业，并加固经济复苏的势头，所有差饷缴纳人在 2023 年 4 月至 9 月首两个季度均获得差饷宽减，而每个应缴差饷物业单位的宽减额则以每季 1 000 元为上限。措施惠及 346 万个物业的差饷缴纳人，而政府收入则减少约 60 亿元。

The property market remained sluggish in 2023-24 amid rising interest rates and the challenging external environment. While the Hong Kong economy has shown noticeable improvement during the year with a series of mega events, various activities and initiatives, as well as the influx of talents, the complicated geopolitical environment, tightened financial conditions, changes in consumption patterns and slow global economic growth have dampened local economic confidence.

To support people and enterprises under financial pressure and to sustain the momentum of economic recovery, rates concession was provided to all ratepayers for the first two quarters from April to September 2023, subject to a ceiling of \$1 000 per quarter for each rateable tenement. This measure benefited ratepayers of 3.46 million properties with \$6.0 billion in revenue foregone.



署长序言 Commissioner's Overview

在 2023-24 年度，本署在同事们的鼎力支持下，成功达到或超越主要职能服务范畴下的所有工作目标。

With the unfailing support from colleagues, the Department successfully achieved or exceeded the performance targets for all services of the Department's major functions in 2023-24.

挑战与成果

一如既往，本署得以在紧迫的时限内，顺利完成 2024-25 年度全面重估估价册和地租登记册所载的 482 万个已估价物业单位的工作，实有赖同事们齐心协力、紧密合作。市民亦已可在 2024 年 5 月 31 日或之前于本署网站和物业资讯网查阅有关参照 2023 年 10 月 1 日这指定依据日期的租金水平所评定的新估价。我们现正审核约 72 000 份要求下调应课差饷租值的建议书，数字创下近 20 年来新高。

为保障分间单位（俗称「劏房」）租客，本署致力打击任何违反《业主与租客（综合）条例》第 IVA 部租务管制的行为，例如滥收水电费等。本署全力加强执法，并于 2023 年年初成立了由退休纪律部队人员带领的执法及调查特遣队，以多管齐下的方式加快调查和识别涉嫌违规的个案，并与政府其他部门紧密合作，采取适当法律行动。截至 2024 年 10 月，共 371 名劏房业主被定罪，总罚款额约 904 000 元。

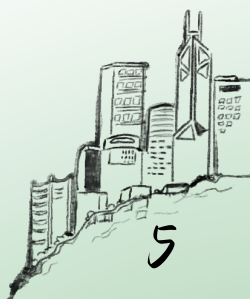
自 2023 年 5 月起，我们每月发布从租赁通知书（表格 AR2）中所得并经分析的劏房租金资料，供市民参考。而同年年底起，本署亦进一步加强宣传有关法定要求，并提供网上租金计算机，让业主和租客轻松方便地计算法例准许的次期租赁最高租金。

Challenges and Achievements

As always, the successful completion of the 2024-25 annual revaluation of 4.82 million assessments in the Valuation List and Government Rent Roll within a tight timeframe required close team work and concerted efforts of colleagues. The new assessments, by reference to the rental level as at the designated reference date of 1 October 2023, were available online for public inspection at the Department's website and the Property Information Online service until 31 May 2024. We are currently reviewing around 72 000 proposals seeking to reduce the rateable values, a record high in the past 20 years.

The Department is committed to protecting tenants of subdivided units (SDUs) against any contraventions of tenancy control under Part IVA of the Landlord and Tenant (Consolidation) Ordinance, such as overcharging of water and electricity, etc. Our enforcement and investigation task force, set up in early 2023 and led by retired officers from the disciplined forces, has stepped up enforcement and adopted a multi-pronged approach to expediting the investigation and identification of suspected offences and pursuing appropriate legal actions in close collaboration with other Government departments. As of October 2024, 371 SDU landlords were convicted with fines amounting to around \$904 000 in total.

Starting from May 2023, we have been publishing the analysed SDU rental information reported in Notice of Tenancy (Form AR2) on a monthly basis for reference by the public. Since late 2023, we have also strengthened promotion of the statutory requirements and provided an online rent calculator for landlords and tenants to easily and conveniently calculate the maximum rent for their second term tenancies as permitted by the law.



署长序言

Commissioner's Overview

年内，为协助促进电子政府发展和提升用户体验，本署进一步优化电子表格服务，透过「智方便」平台的简化介面，令市民更易直达本署的服务。此外，所有征收通知书现均印有转数快二维码，以方便缴纳人能迅速缴款。

本署秉持以民为本及「一个政府」的精神服务市民，并支持各项社区和义工服务。2023年9月，本署于当局启动以处理紧急事故的「全政府动员」级别后，迅速组成应急队伍到遭受超强台风苏拉影响的社区，进行善后工作。此外，许多同事透过参与一系列跨部门合作的宣传活动，积极协助2023年区议会一般选举。本署义工队亦在工余时间参与各式各样由不同慈善或社福机构合办的义工活动。

此外，本署在「私隐之友嘉许奖2023」中喜获银奖，此肯定了我们在推动保障个人资料私隐方面的努力和坚持。我们会继续坚守尊重和保障个人资料私隐的高标准，并致力在部门内推动这文化。

To help advance the development of e-Government and enhance our customer experience, the Department has further upgraded our e-Form services during the year to enhance accessibility with a streamlined interface from the "iAM Smart" portal. Besides, Faster Payment System payment code is now available on all demands to facilitate prompt payment by the payers.

Dedicated to serving the public with a people-oriented and "one-government" mindset and supporting various community and volunteer services, the Department promptly formed quick response teams to carry out relief work in September 2023 for the communities affected by the Super Typhoon Saola upon the activation of "government-wide mobilisation" level for handling emergency situations. Besides, many colleagues actively assisted in the 2023 District Council Ordinary Election through a series of joined-up promotional activities, and our Volunteer Service Team also devoted their spare time to diversified volunteer activities held in conjunction with various charitable or social organisations during the year.

We are also pleased to have received the Silver Award in the "Privacy-Friendly Awards 2023", which recognised our steadfast efforts in promoting the protection of personal data privacy. We will continue upholding a high standard and fostering a culture of respecting and protecting personal data privacy within the Department.



署长序言 Commissioner's Overview

机遇与展望

本署将继续坚决执法，保障劏房租客的权益。为进一步加强阻吓力，本署已订立绩效指标，目标是在 2024-25 年度查核不少于 1 000 个劏房东的业主有否触犯针对规管租赁的罪行。

年内，本署积极推行建议适用于应课差饷租值超过 550 000 元住宅物业单位的累进差饷制度，相关的筹备工作进展良好。待立法会通过有关立法建议后，我们将准备就绪，于 2025 年 1 至 3 月季度起落实新制度，并发出征收通知书，显示适用个案的应缴累进差饷款额。

为应对层出不穷的业务需求，以及提供更方便有效、更以客为本的电子政府服务，善用创新科技至为关键。为此，本署正开发一个配备人工智能聊天机械人的网上平台，并将于 2025 年分阶段推行，让商业缴纳人可以简易地在网上就多个物业估价提出反对，及于查询后迅速收到部门的回复。我们亦会寻找机遇，将工作流程电子化、精简工序，亦会与政府其他部门合作，务求改善服务。

最后，我衷心感谢全体同事的羣策羣力，悉力以赴，以致 2023-24 年度所有工作得以达标，并成功落实多项措施。我深信，各位同事日后会继续尽忠竭诚，砥节奉公，秉持专业精神，精益求精，迎难而上，为市民提供优质的服务。

差饷物业估价署署长
萧家贤太平绅士
2024 年 10 月

Opportunities and Prospects

The Department will continue to take resolute enforcement action to safeguard the interests of tenants living in SDUs. To further strengthen the deterrent effect, the Department has set a key performance indicator targeting to check landlords of no less than 1 000 SDU households in 2024-25 on whether they have committed offences for regulated tenancies.

During the year, the Department has made good progress preparing for the implementation of the proposed progressive rating system for domestic tenements with rateable value over \$550 000. Upon passage of the relevant legislative proposal by the Legislative Council, we will stand ready to implement the new regime and issue demands showing the progressive rates for applicable cases starting from the January to March 2025 quarter.

Embracing innovation and technology is key to supporting our evolving business needs and providing more useful, convenient and customer-centric e-Government services. To this end, the Department is developing a web portal with an AI-enabled chatbot for implementation by phases in 2025, so that business payers can easily submit objections against multiple assessments online and receive prompt response to their enquiries. We will also pursue opportunities to digitalise workflow, streamline processes and collaborate with other Government departments for service improvements.

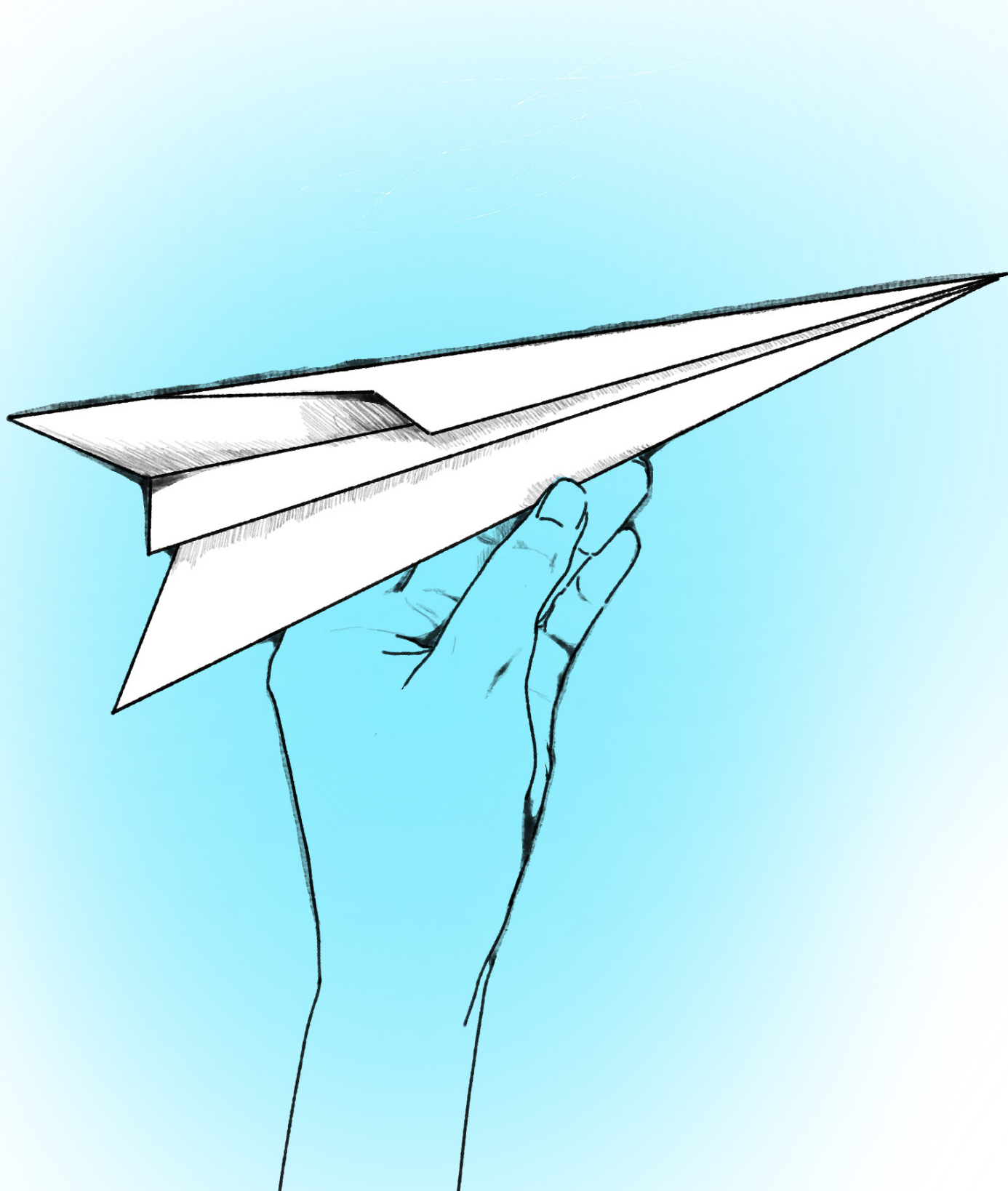
Lastly, my heartfelt thanks go to all our staff for their remarkable team work and support in achieving all performance targets and successfully implementing various initiatives in 2023-24. I am confident that all colleagues will remain committed to serving the public with dedication, integrity and professionalism, as well as striving for service excellence and rising to the challenges ahead together.

Kevin K Y SIU, JP
Commissioner of Rating and Valuation
October 2024



理想和使命

Vision and Mission



理想 Vision

在全球提供物业估价和资讯服务的公营机构中，成为典范。

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

使命

提供公平合理的估价，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。

Mission

To provide equitable valuations for the efficient and timely collection of rates and Government rent.
To deliver quality property information and related services tailored to the needs of the community.
To contribute to a transparent and efficient property market through information and technology sharing.
To develop a dynamic corporate culture and workforce in partnership with staff.

信念

称心服务
我们主动掌握顾客的需要，时刻提供称心满意的服务。

全力承担
我们就服务水平和表现，竭诚尽责。

专业精神
我们善用专业知识、技术和经验，并坚守至高的诚信。

创新求进
我们力求创新，积极进取，掌握机遇和勇于面对挑战。

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

物有所值
我们善用资源，向顾客和伙伴提供最佳服务。

Customer Satisfaction

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

Accountability

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

Professionalism

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

Innovation

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

Respect

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

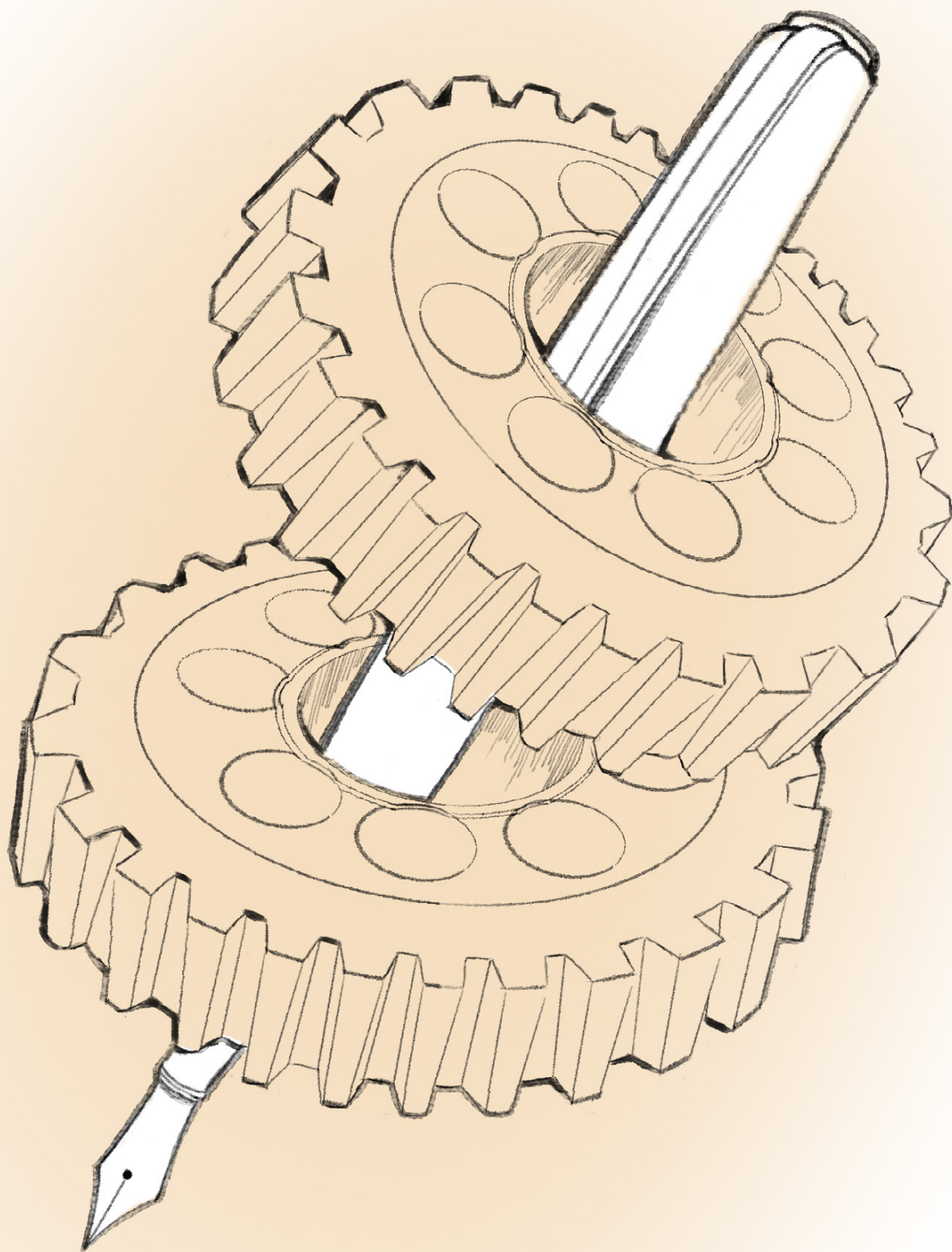
Value for Money

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

Values

职能

Functions



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评估差饷
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业主与租客服务
Landlord and Tenant Services

职能 Functions

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咨询和调解服务，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2024年4月1日，估价册所载的差饷估价物业单位有2 698 387个，应课差饷租值总值约为7 110亿元，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).

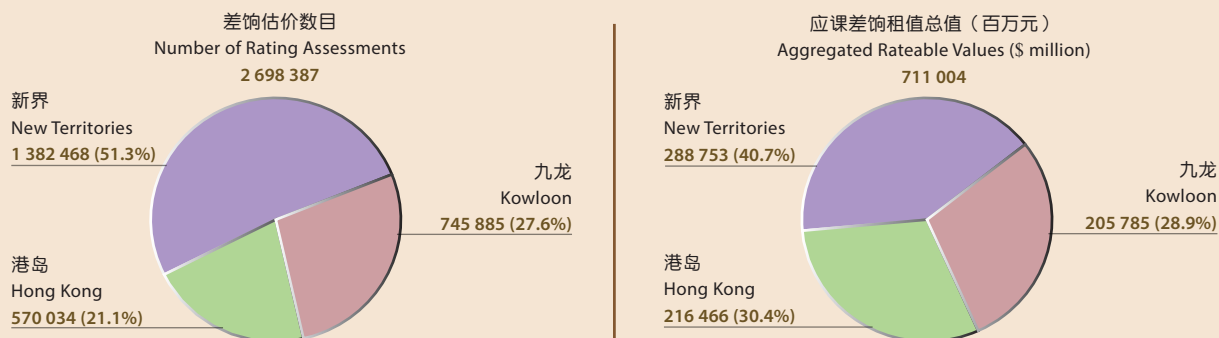
The Valuation List

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

The Valuation List as at 1 April 2024 contained 2 698 387 rating assessments with a total rateable value of about \$711 billion. Further details are shown in Tables 1 - 8.



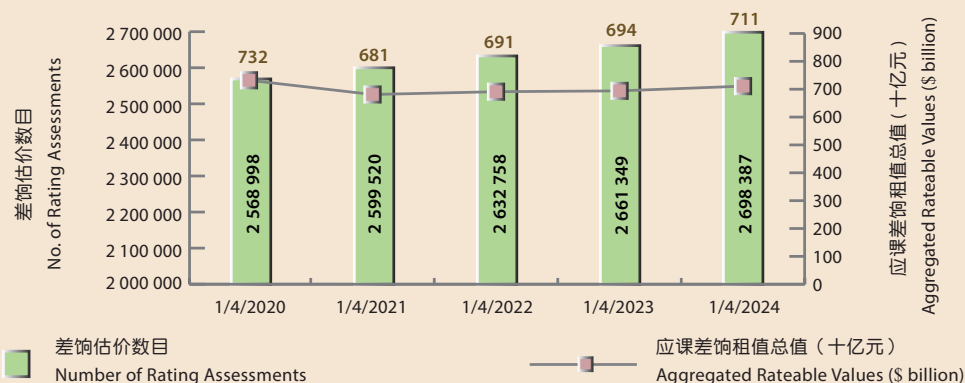
截至2024年4月1日的差饷估价数目和应课差饷租值总值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2024



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:

过去五年差饷估价数目和应课差饷租值总值
Number of Rating Assessments and Aggregated Rateable Values in the Past Five Years



评估地租

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：

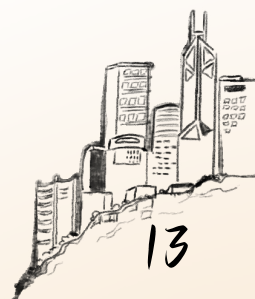
- (a) 《地租（评估及征收）条例》（第 515 章）；以及
- (b) 《政府租契条例》（第 40 章）。

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).



职能 Functions

根据《地租（评估及征收）条例》（第 515 章） 评估的地租

差餉物業估價署署長負責評估和征收地租，並編制地租登記冊，載列所有根據本條例評估地租的物業及其應課差餉租值。截至 2024 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 126 888 個，應課差餉租值總值約為 4 490 億元，詳情請參閱表 9。

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

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

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

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

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

The Commissioner is responsible for assessing and collecting 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 2 126 888 assessments as at 1 April 2024 with an aggregated rateable value of about \$449 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.



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.



职能 Functions

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，但本署仍会继续收到此日期之前的个案，并须就所涉物业向遗产税署署长提供估值方面的意见，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 for their operational purposes.



物业资讯服务

物业市场资料

在评估差餉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。

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。

Property Information Services

Property Market Information

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

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

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

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

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



职能 Functions

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.



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。自2022年1月22日起，该条例亦规管分间单位（俗称「劏房」）作住宅用途的租赁，包括向适用的规管租赁租客提供为期四年的租住权保障、就为期两年的次期租赁续期租金设限，以及对规管租赁实施法定要求等。

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和调解服务。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，提供谘询服务。

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，获得更多租务资讯。

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。

此外，本署每月会发布从表格AR2中所得并经分析的劏房租金资料，供市民参考。

Landlord and Tenant Services

The Department administers the Landlord and Tenant (Consolidation) Ordinance (Cap. 7) which deals with matters relating to the rights and obligations of landlords and tenants. Since 22 January 2022, the Ordinance also regulates domestic tenancies of subdivided units (SDU) by providing tenants of regulated tenancies with a security of tenure of 4 years; restricting the renewal rent for the 2-year second term tenancy; and imposing statutory requirements for regulated tenancies, etc.

Advisory and Mediatory Services

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

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

Enforcement and Prosecution

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

Notice of New Letting or Renewal Agreement and Notice of Tenancy

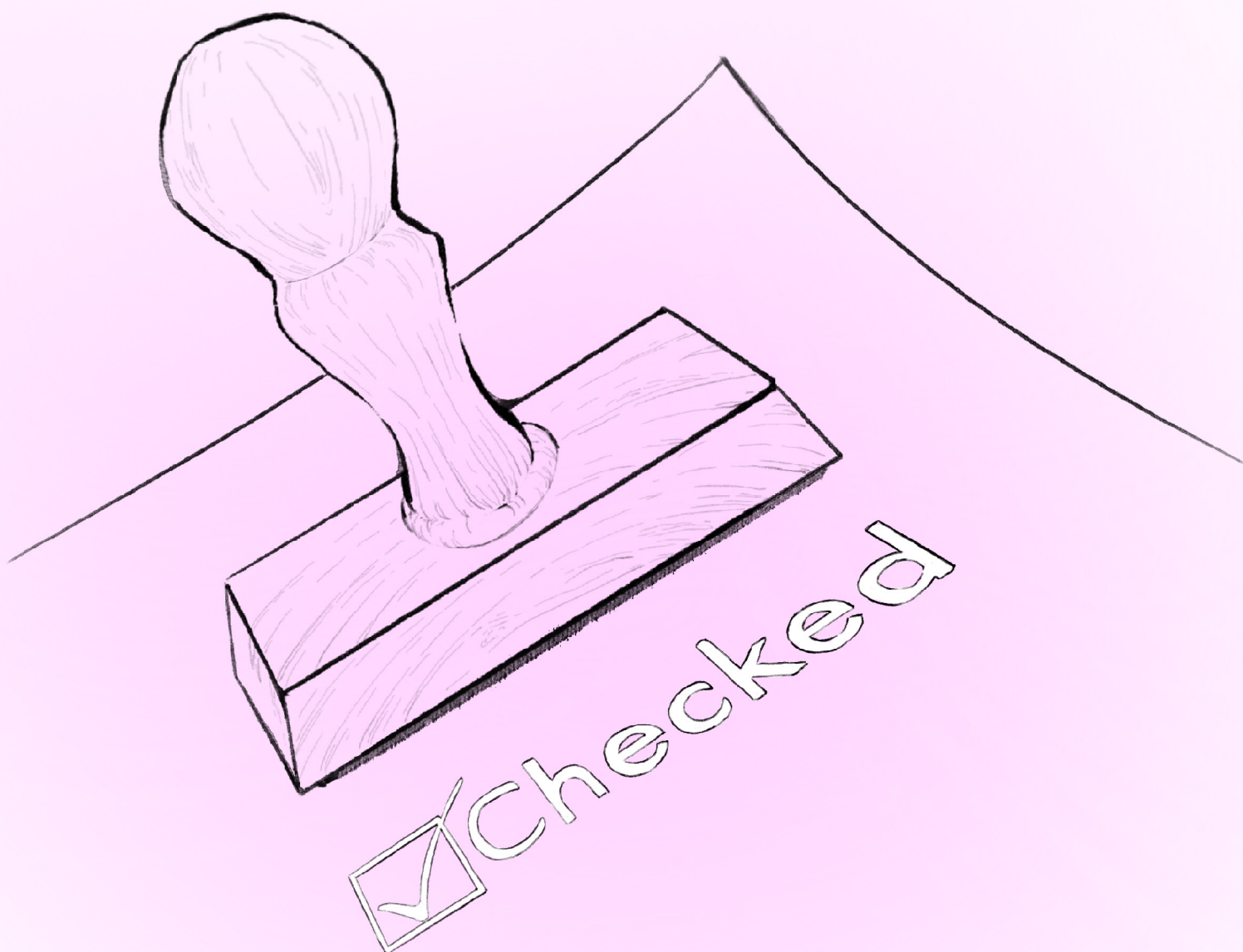
The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) and Notices of Tenancy (Form AR2) submitted by landlords in respect of domestic tenancies and regulated tenancies respectively. These endorsed notices are required in legal proceedings for recovery of rent. A landlord of 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.

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



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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。

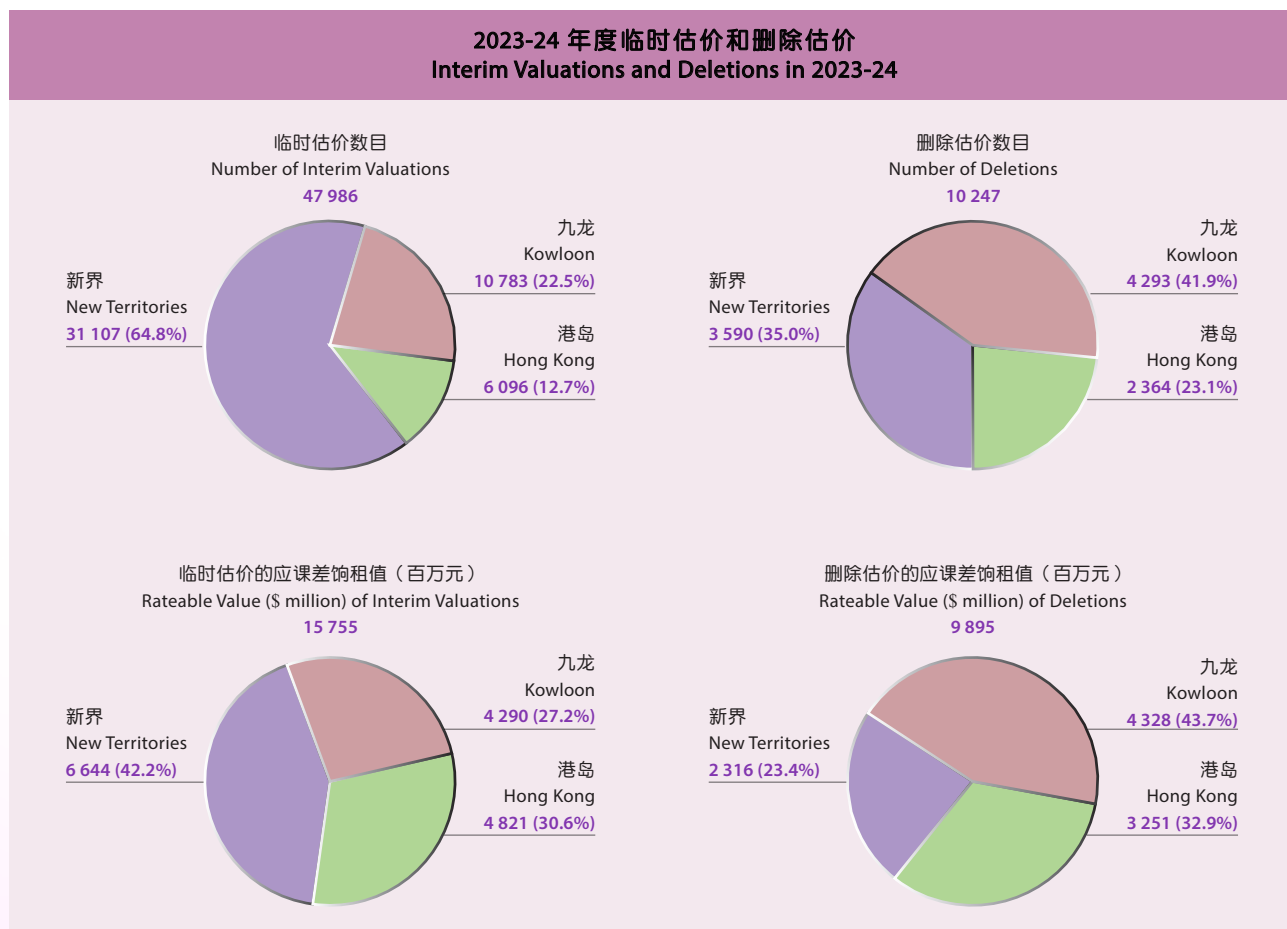
表 10 显示 2023-24 年度临时估价和删除估价的数目。下列图表显示估价册及地租登记册内按区域划分的临时估价和删除估价数目，以及有关的应课差饷租值：

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 2023-24 are shown in Table 10. The following charts show the distribution by area of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:



服务表现和成就 Performance and Achievements

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2024-25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2 698 387个物业的应课差饷租值，以及载于地租登记册内2 126 888个物业的应课差饷租值。

新应课差饷租值乃根据2023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2024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2.1%和2.2%。

在新的估价册内，其中55.7%物业的应课差饷租值平均上升6.7%，另有40.5%物业的应课差饷租值维持不变，余下3.8%物业的应课差饷租值则平均下跌6.5%。

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 2 698 387 assessments in the Valuation List and 2 126 888 assessments in the Government Rent Roll were reviewed in the revaluation for 2024-25.

The new rateable values which took effect on 1 April 2024 were based on market rents as at the designated reference date of 1 October 2023.

The exercise had resulted in an average increase in rateable values of 2.1% for rates and 2.2% for Government rent.

For 55.7% of the properties in the new Valuation List, the rateable values were increased by 6.7% on average. Another 40.5% had no change in rateable values. The remaining 3.8% of the properties had their rateable values decreased by 6.5% on average.

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



服务表现和成就

Performance and Achievements

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，代表差餉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.



服务表现和成就 Performance and Achievements

差饷征收率

差饷是根据应课差饷租值乘以指定百分率而征收的。2023-24 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 2024 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 specified percentage of rateable value. For the financial year 2023-24, 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 2024 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	-	-	8	31 870
九龙 Kowloon	-	-	1	43
新界 New Territories	1	10	464	43 058
总数 Overall	1	10	473	74 971



服务表现和成就

Performance and Achievements

根据《地租（评估及征收）条例》（第 515 章）征收地租

截至 2024 年 4 月 1 日，地租登记册记载的估价物业单位有 2 126 888 个。

2023-24 年度，本署为征收地租而作出的临时估价有 40 299 个，删除估价则有 5 814 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（评估及征收）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。

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 2024 年 3 月 31 日，有 234 684 个帐户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。

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 2024 was 2 126 888.

The number of interim valuations and deletions carried out in 2023-24 for Government rent purposes were 40 299 and 5 814 respectively. Details are in Table 10.

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

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

Government Rent for Renewable 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 2024, there were 234 684 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.



服务表现和成就 Performance and Achievements

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：

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				
年度 Year	续期 Renewal		重新发展 Redevelopment	
	已估价物业数目 No. of Assessments	应课差饷租值总值（百万元） Total Rateable Value (\$ million)	已估价物业数目 No. of Assessments	应课差饷租值总值（百万元） Total Rateable Value (\$ million)
2019-20	-	-	489	96
2020-21	-	-	2 019	538
2021-22	-	-	1 033	465
2022-23	325	142	1 266	1 755
2023-24	965	486	1 110	302

帐目和发单

Accounting and Billing

差饷收入

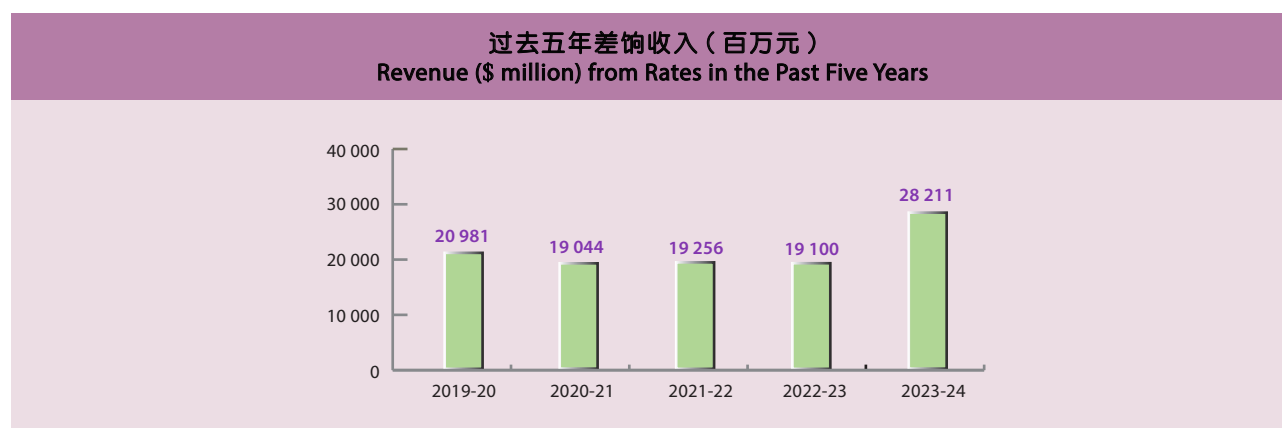
Revenue from Rates

2023-24 年度的差饷收入约为 282.11 亿元，反映了年内因差饷宽减措施而少收约 60.49 亿元的款额。

The revenue from rates in 2023-24 was about \$28 211 million, reflecting the revenue foregone of about \$6 049 million attributable to rates concession granted in the year.

下图显示过去五年的差饷总收入：

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



服务表现和成就

Performance and Achievements

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。2023-24 年度退还的款额微不足道。

差饷欠款

2023-24 年度，本署向欠交差饷的业主追讨欠款的个案约有 32 000 宗。

该财政年度终结时，约有 36 000 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 2024 年 3 月 31 日，录得的拖欠差饷额约为 1.81 亿元，相等于全年差饷征收额的 0.6%。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

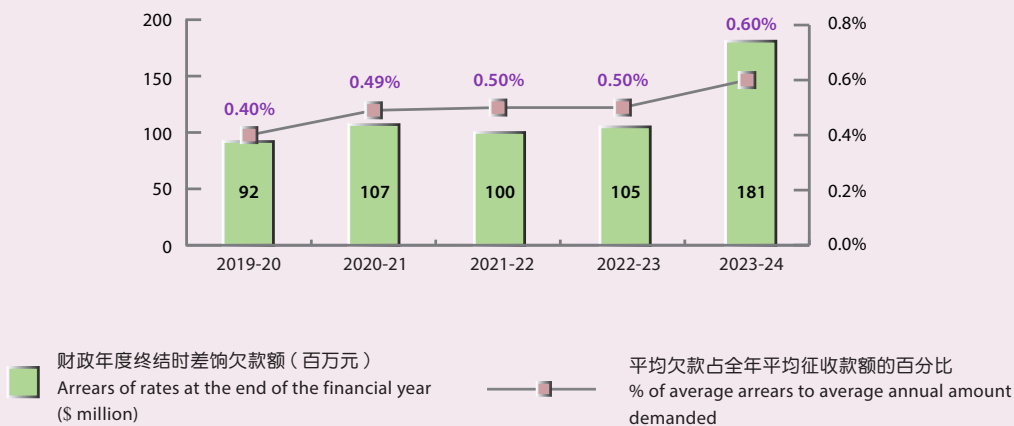
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2023-24

Arrears of Rates

In 2023-24, the Department took recovery action in respect of arrears outstanding for about 32 000 cases.

Some 36 000 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 2024, about \$181 million of rates arrears, or 0.6% 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 Years



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

2023-24 年度按第 515 章评估的地租收入约为 124.41 亿元。

截至 2024 年 3 月 31 日，拖欠地租的帐目约有 24 000 个，未收的款项约为 1.07 亿元，平均欠款占全年平均地租征收额 0.8%，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。

Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2023-24 was about \$12 441 million.

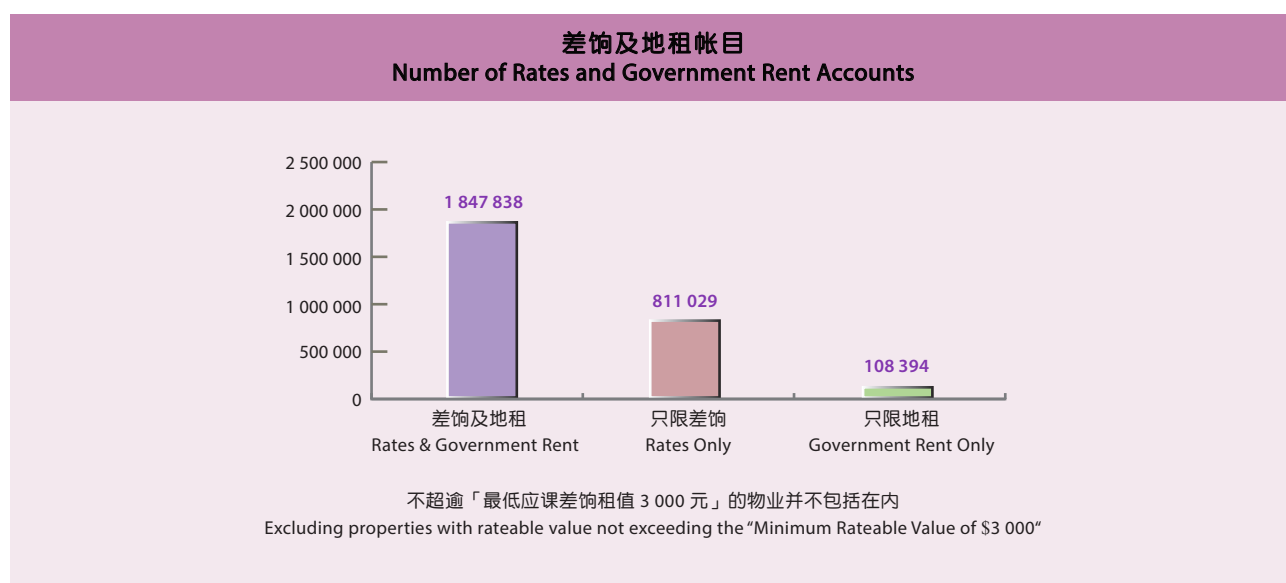
Some 24 000 accounts had rent arrears as at 31 March 2024, comprising about \$107 million. The percentage of average arrears to average annual Government rent demanded was 0.8%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

差饷和地租帐目

截至 2024 年 4 月 1 日，本署处理约 277 万个差饷和地租帐目。下图显示各类帐目的数量：

Rates and Government Rent Accounts

About 2.77 million rates and Government rent accounts were maintained by the Department as at 1 April 2024. 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.



服务表现和成就

Performance and Achievements

估价及物业资讯服务

印花税

2023-24 年度，本署共接获 70 290 宗需作审查和估价的个案，并提供 8 060 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。

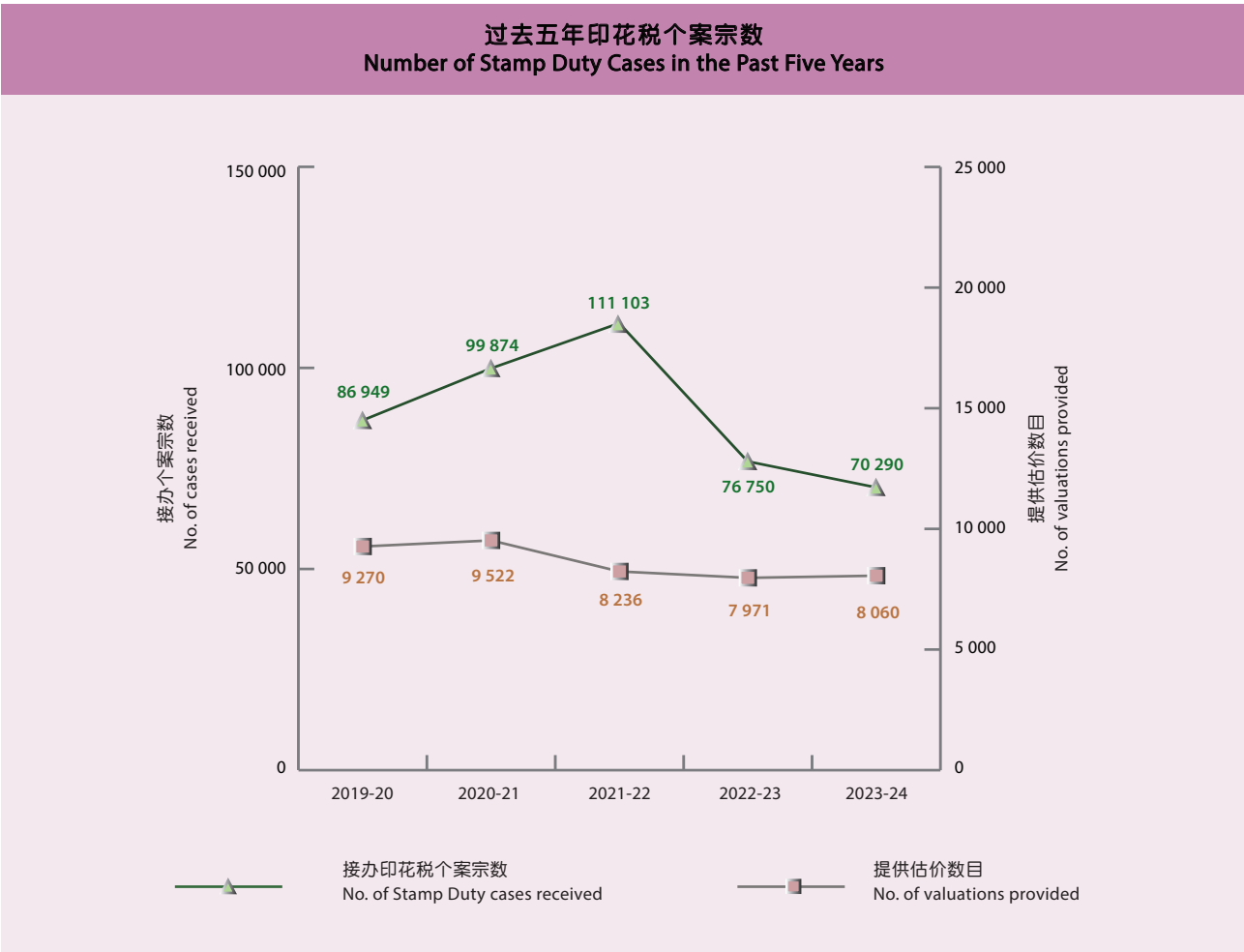
下图显示过去五年这方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2023-24, the number of cases received for examination and valuation was 70 290. The Department provided 8 060 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:



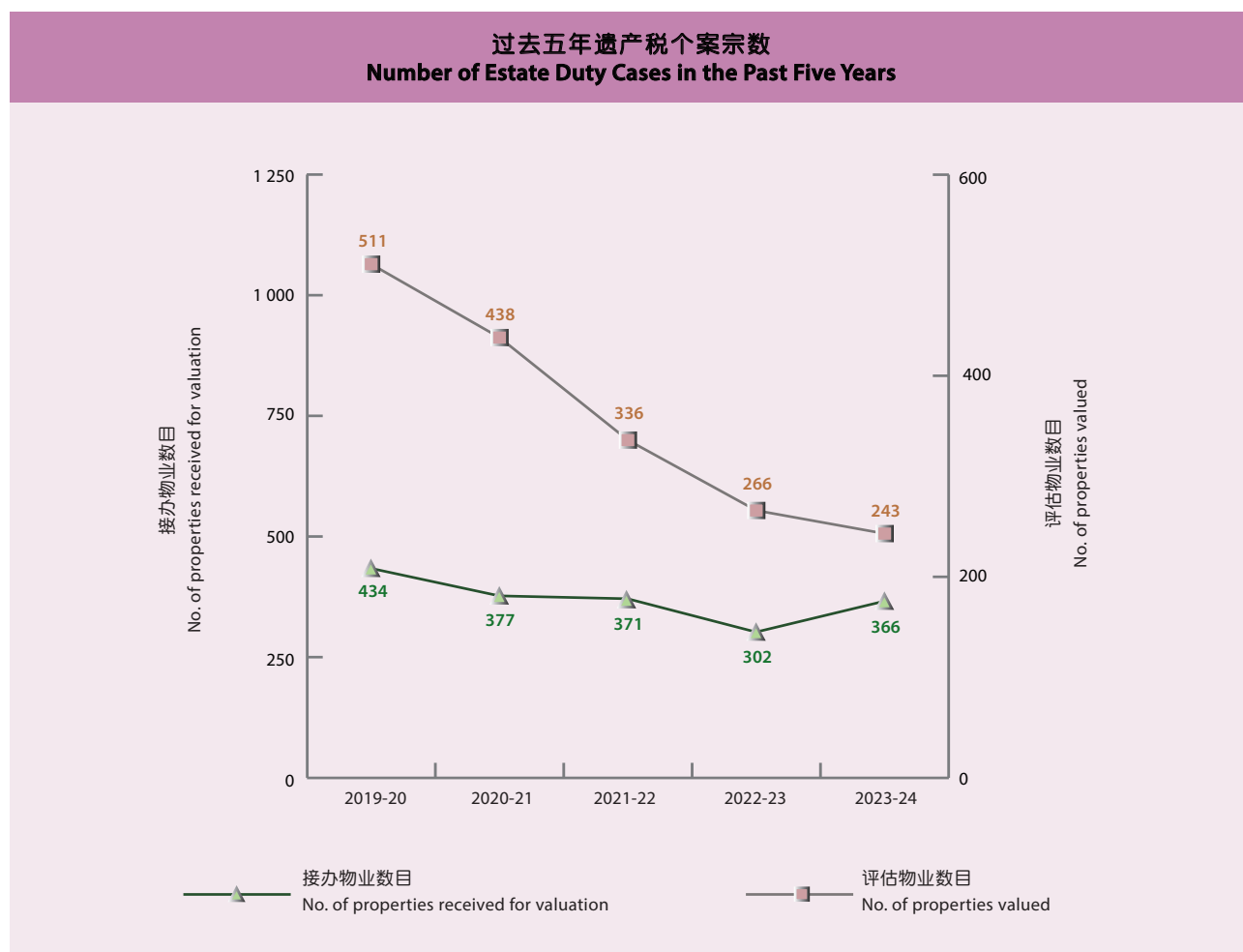
服务表现和成就 Performance and Achievements

遗产税

年内共有 81 宗个案交由本署评定物业价值，涉及 366 个物业。下图显示过去五年的遗产税工作量：

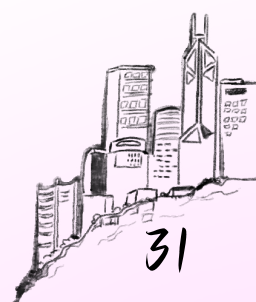
Estate Duty

During the year, 81 cases involving 366 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。

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



服务表现和成就

Performance and Achievements

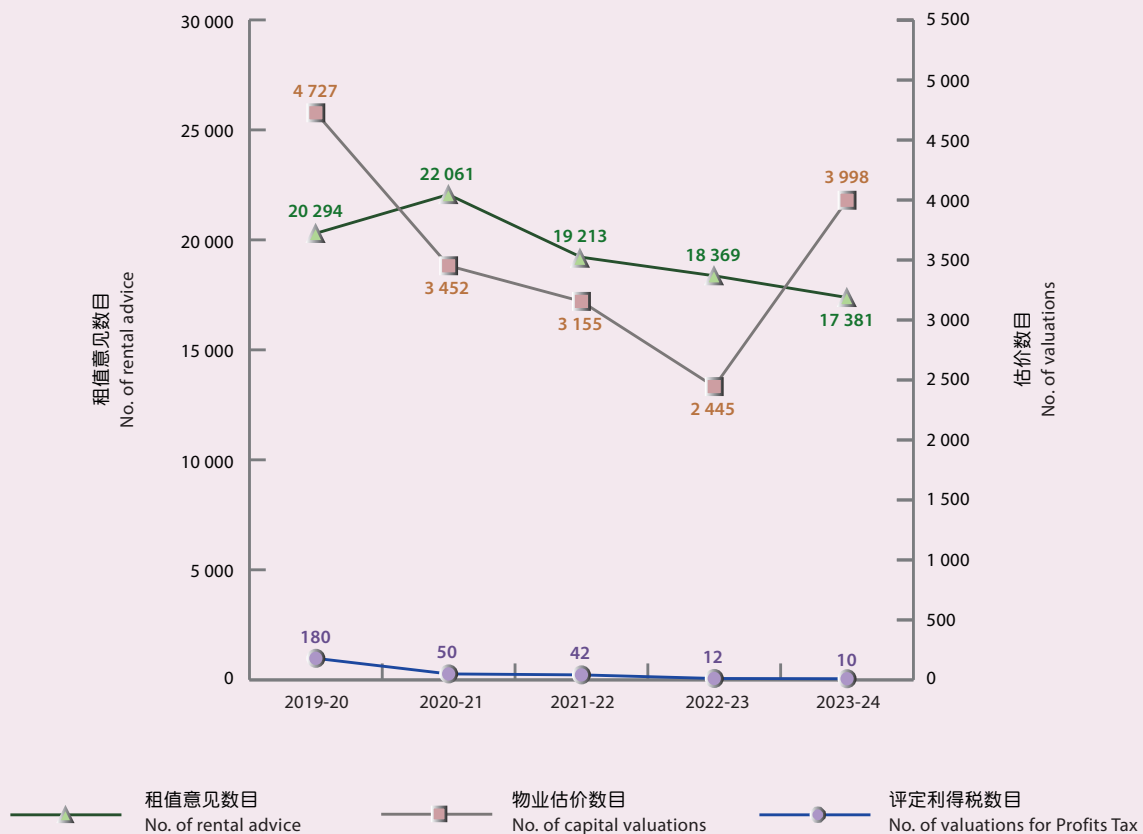
为其他政府部门提供估价服务

过去一年间，为其他政府部门提供的估价服务，包括 17 381 宗租值意见、3 998 个物业售价评估，以及处理 10 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：

Valuations for Other Government Departments

Other valuations, including 17 381 rental advice, 3 998 capital valuations and 10 profits tax cases, were provided to other Government departments in the past year. These valuation services given in the past five years are summarised in the graph below:

过去五年为其他部门提供的估价数目
Number of Valuations for Other Departments in the Past Five Years



服务表现和成就 Performance and Achievements

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。除了不时回应公众人士、政府决策局、部门和机构查询资料的要求外，本署亦悉心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》2024年版回顾2023年物业市场的情况，并预测2024及2025年的楼宇落成量。市民可登入本署网站免费下载。

市民亦可在本署网站浏览《香港物业报告 - 每月补编》，并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餉租值，以及差餉和地租帐目资料，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 2024 edition of the “Hong Kong Property Review” gives a review of the property market in 2023 and provides forecasts of completions in 2024 and 2025. 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

2023-24 年度获编配门牌号数的发展项目有 892 个，其中 832 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。

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。

业主与租客服务

咨询和调解服务

2023-24 年度，本署处理约 90 000 宗查询，其中 35 000 宗由本署每天派驻土地审裁处当值的人员处理，另有 700 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

2023-24 年度，本署共处理约 79 000 份新租出或重订协议通知书（表格 CR109）和租赁通知书（表格 AR2）。

Building Numbering

During 2023-24, 892 developments were allotted with building numbers, of which 832 were in the New Territories.

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

Names of Buildings

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

Landlord and Tenant Services

Advisory and Mediatory Services

In 2023-24, around 90 000 enquiries were handled, with 35 000 and 700 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 79 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2023-24.



服务表现和成就 Performance and Achievements

服务表现和目标

服务承诺

在 2023-24 年度服务承诺所载的全部 11 项工作均达标或超额完成。

Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2023-24 Performance Pledge, the set service levels or targets were either achieved or exceeded.



24 小时自动电话资讯服务及 1823

本署设有 24 小时自动电话资讯服务（电话号码 2152 2152），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以传真方式，索取物业市场统计数字等资料。

此外，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。

24-hour Automated Telephone Enquiry Service and 1823

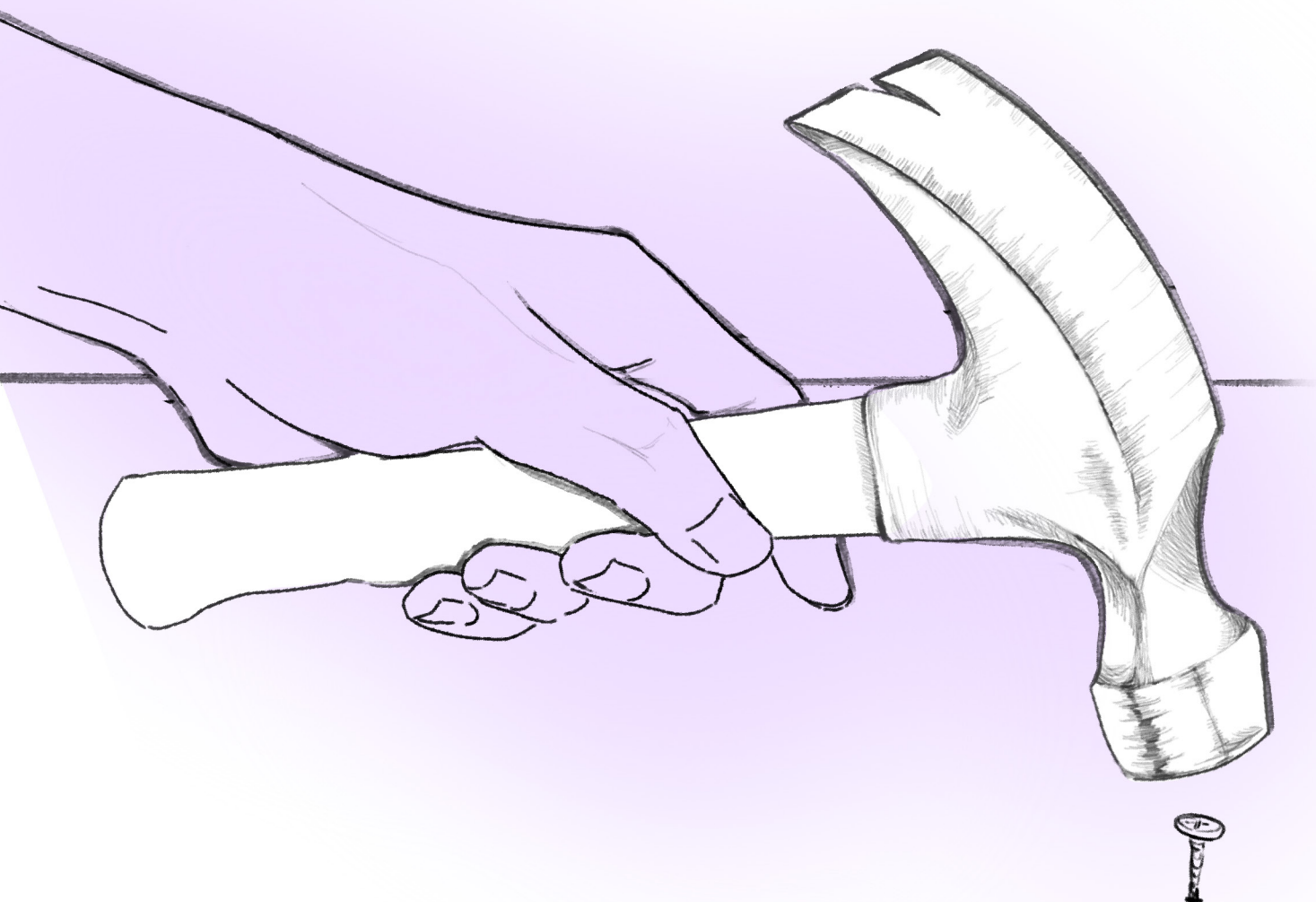
Our 24-hour automated telephone enquiry service (telephone number 2152 2152) provides recorded information on rating, Government rent as well as landlord and tenant matters plus updated information on rates and/or Government rent billing and collection matters. Callers may obtain certain information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

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



新增和 优化服务

New and Improved Services



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分间单位租务管制
Tenancy Control of Subdivided Units

新增和优化服务 New and Improved Services

物业资讯网

物业资讯网设有功能全面的中英双语搜寻服务，为市民提供下列网上查询服务，可用作寻找逾 270 万个物业地址记录：

收费服务

（透过缴费灵、转数快、主要信用卡、Apple Pay 或 Google Pay 付款）

- 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餉租值；以及
- 查询差餉及 / 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
- 差餉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。

Property Information Online

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

Chargeable Service

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

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

Free Service

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



新增和优化服务 New and Improved Services

递交电子表格及通知书

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。这项既方便又环保的电子表格服务涵盖本署所有其他公用表格，并透过「智方便」的个人身份认证，将已储存的资料自动填写于电子表格。我们亦于2024年3月进一步优化服务，透过「智方便」平台的简化介面，提升用户体验，令市民更易接达本署大部分表格。

Electronic Submission of Forms and Notices

We accept electronic submission of specified forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. This convenient and environmental-friendly e-Form submission service covers all other public forms of the Department, and allows automatic pre-filling of information through “iAM Smart” using the authenticated single digital identity. In March 2024, we further upgraded the service with a streamlined interface from the “iAM Smart” portal to enhance user experience and accessibility to most of the forms.



新增和优化服务 New and Improved Services

征收差饷地租电子通知书和电子缴费

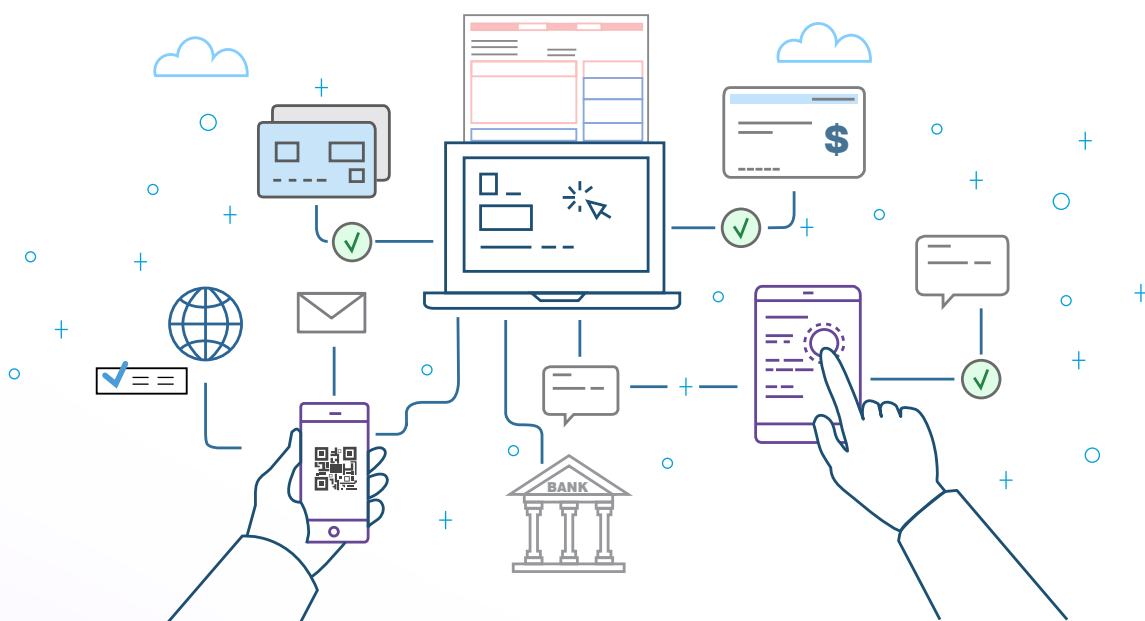
「电子差饷地租单」服务提供一站式发单和缴款服务，支援「智方便」并让已登记用户可收取和即时清缴电子帐单、接收有关发出物业详情申报表（表格 R1A）的通知、查询付款记录，以及更新有关帐目的通讯地址或其他个人资料。持有多个物业的缴纳人也可利用「电子差饷地租单」服务，一次过清缴全部帐项，并轻易地管理其综合帐目。

本署接受以缴费灵、网上银行缴费服务、转数快、主要信用卡和电子支票 / 电子本票的电子方式缴付差饷及地租。所有征收通知书均印有转数快二维码，缴纳人可使用任何支援转数快的流动银行应用程序或电子钱包快捷缴款。缴纳人亦可利用从本署网页帐目查询服务所取得的「付款 QR 码」，于邮政局和便利店缴交款项。

Electronic Rates/Government Rent Demands and Payment

Supported by “iAM Smart”, the eRVD Bill Service allows registered subscribers to enjoy a seamless billing and payment service by receiving electronic demands and settling them instantly, obtaining notification about the issue of Requisition for Particulars of Tenements (Form R1A), enquiring the payment history and updating 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 easily manage their consolidated accounts.

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



新增和优化服务 New and Improved Services

分间单位租务管制

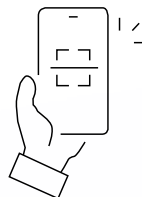
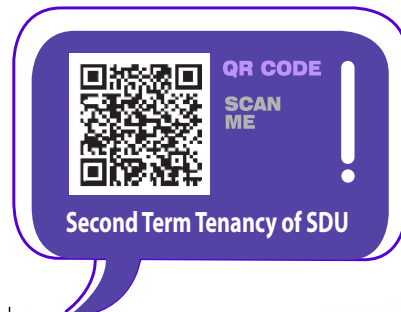
本署继续坚决执法，打击涉嫌违反租务管制的个案。为鼓励市民尽快向本署举报涉嫌违规个案，除透过电话热线、电邮、传真、邮寄或亲身到访的现有渠道之外，本署自2023年4月及10月起提供两份简单表格，分别供租客查询租赁通知书（表格AR3）和供租客作出投诉（表格AR4）。我们呼吁市民尽快举报任何涉嫌违规个案，此举将有助及早遏止违法行为。

自2023年5月起，在分析租赁通知书（表格AR2）所申报的分间单位（俗称「劏房」）租金资料后，本署每月发布劏房的租金中位数，供市民参考。此外，我们于2023年年底展开新一轮宣传教育工作，以推广次期租赁，以及劏房业主和租客须遵从的程序。为方便他们履行自身的法律责任，并商议次期租赁的租金，本署已提供相关法定表格（表格AR1）及网上「次期租赁租金计算机」，让他们可简单方便地计算法例所准许的续期租金最高款额。请浏览www.rvd.gov.hk/sc/tenancy_matters/second_term_tenancy.html了解更多详情，包括「一图看清」、小册子及教学短片等。

Tenancy Control of Subdivided Units

The Department continues to take resolute enforcement action against suspected offences under the tenancy control regime. To encourage the public to report suspected contravention to the Department promptly, the Department has provided two simple forms, one for Tenant's Enquiry about Notice of Tenancy (Form AR3) and the other for Tenant to Lodge a Complaint (Form AR4) since April and October 2023 respectively, in addition to the existing channels through telephone hotline, by email, fax, post, or in person. We appeal to the public to report any suspected contravention promptly. This would help curb illegal acts as soon as possible.

Upon analysis of the subdivided unit (SDU) rental information reported in the Notice of Tenancy (Form AR2), we have been publishing the median rents of SDUs on a monthly basis for reference by the public since May 2023. Besides, the Department started a new round of publicity and education work in late 2023 to promote the second term tenancy and the procedures that ought to be followed by SDU landlords and tenants. To facilitate them in discharging their legal obligations and negotiating the rent for the second term tenancy, the Department has provided the relevant statutory form (Form AR1) and the online "Second Term Tenancy Rent Calculator", which easily and conveniently calculates the maximum amount of renewed rent as permitted by the law. More details, including a concise guide, brochures and tutorial videos, etc. are available at www.rvd.gov.hk/en/tenancy_matters/second_term_tenancy.html.



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迎接挑战 Challenges Ahead

差饷制度检讨

年内，本署积极推行建议适用于应课差饷租值超过 550 000 元住宅物业单位的累进差饷制度，相关的筹备工作进展良好。待立法会通过有关立法建议后，我们将准备就绪，于 2025 年 1 至 3 月季度起按照 2024-25 年度《财政预算案》的建议落实新制度，并发出征收通知书，显示适用个案的应缴累进差饷款额。

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，实有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

本署一向不遗余力地对涉嫌违反租务管制的个案采取执法行动。我们的执法及调查特遣队不辞劳苦，以多管齐下的方式，加快调查和识别涉嫌违规个案，并与其他决策局/部门紧密合作，采取适当法律行动。为进一步提升执法力度和加强阻吓力，本署已订立绩效指标，目标是在 2024-25 年度查核不少于 1 000 个分间单位的业主有否触犯针对规管租赁的罪行。我们将继续宣传规管制度，以加强公众的认知。

Review on Rating System

During the year, the Department has made good progress in the preparatory work for implementing the proposed progressive rating system for domestic tenements with rateable value over \$550 000. Upon passage of the relevant legislative proposal by the Legislative Council, we will stand ready to implement the new regime and issue demands showing the progressive rates for applicable cases starting from the January to March 2025 quarter as proposed in 2024-25 Budget Speech.

Annual General Revaluation

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

Tenancy Control of Subdivided Units

The Department has spared no efforts in taking enforcement against suspected breaches of the tenancy control regime. Our enforcement and investigation task force has worked hard and adopted a multi-pronged approach to expedite the investigation and identification of suspected offences and pursue appropriate legal actions in close collaboration with other bureaux/departments. To further step up enforcement and strengthen the deterrent effect, the Department has set a key performance indicator targeting to check landlords of no less than 1 000 subdivided unit households in 2024-25 on whether they have committed offences for regulated tenancies. We will also continue to promote the regulatory regime with a view to raising public awareness.



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。虽然土地审裁处、上诉法庭和终审法院先后驳回上诉人就估价问题提出的上诉，而本署随后亦已解决部分涉及地租的上诉个案，但我们仍会继续与其他上诉人商讨，以解决余下个案。

随着《政府租契续期条例》（第 648 章）在 2024 年 7 月 5 日生效，适用租契的业权人在租契续期后须每年缴纳相当于按《地租（评估及征收）条例》（第 515 章）评估的物业应课差饷租值百分之三的地租。本署负责评估和征收所涉及的地租，并会预早通知相关缴纳人有责任于租契续期后缴纳地租。

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、以及视察楼宇门牌号码展示状况和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，仍属我们今后需要面对的挑战。

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。我们已开展下一个部门资讯科技计划的筹备工作，以有系统和具策略性的方式定下中短期的创新科技计划，借以提升本署的公共服务并把握推行电子政府的机遇。

Government Rent Assessment

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

As the Extension of Government Leases Ordinance (Cap. 648) came into operation on 5 July 2024, owners of the applicable leases so extended are required to pay an annual Government rent amounting to 3% of the rateable value of the property as assessed in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515). The Department is engaged in assessing and collecting the Government rent involved, and will notify the relevant payers in advance in respect of their Government rent liability after lease extension.

Outsourcing Opportunities

The Department has been actively identifying outsourcing opportunity to enhance operational efficiency and look for service improvement and innovation. During the year, we contracted out projects like vacancy survey, assessment of properties in the territory, as well as inspection of display of building numbers and properties occupied for public religious worship 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.

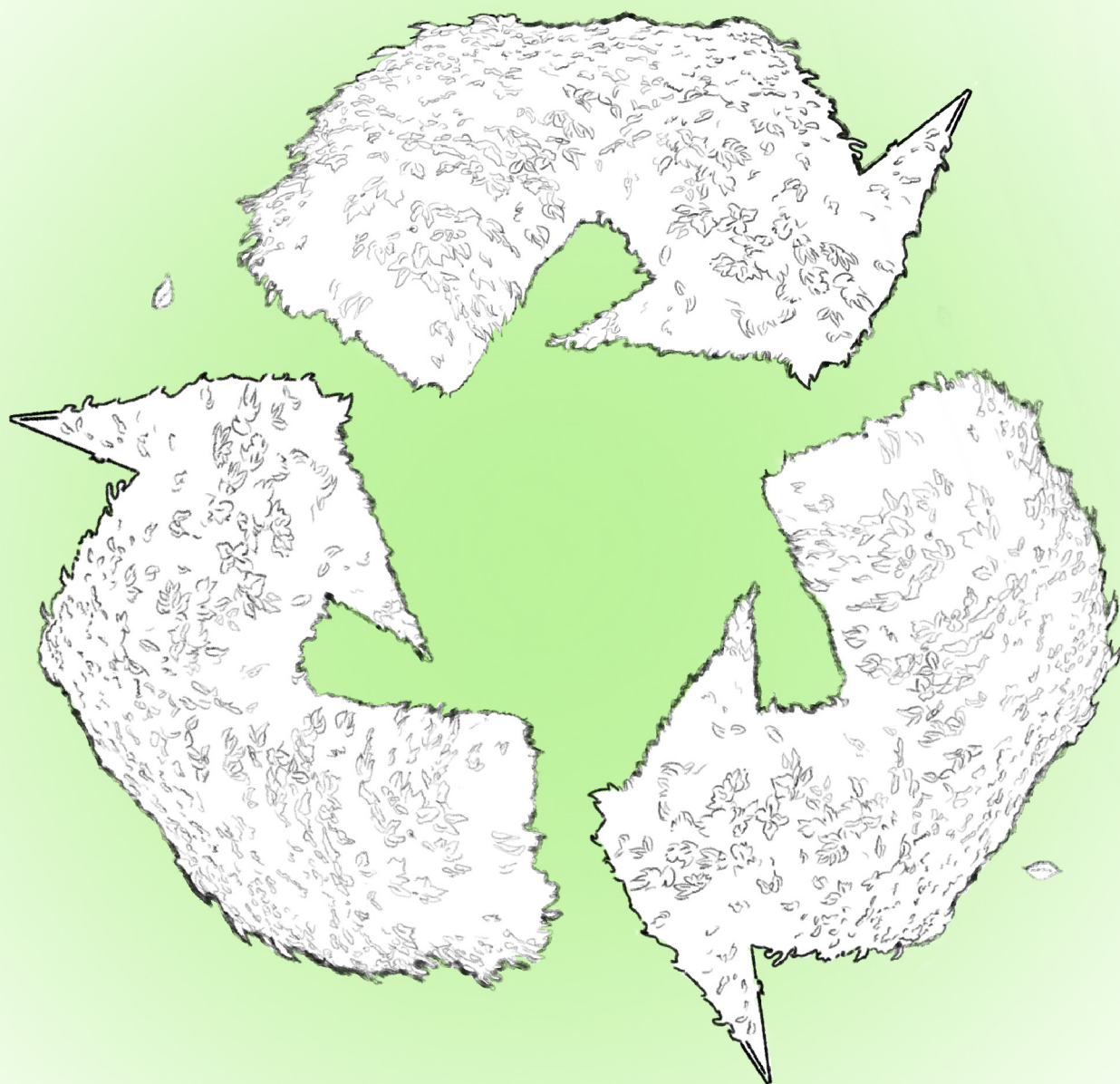
Implementation of Departmental Information Technology Plan

This strategic blueprint aligns the Department with the e-Government environment and improves customer-centric services and business operations. We have commenced the preparations for the next Departmental Information Technology Plan to advance the delivery of the Department's public services and pursue e-Government opportunities by leveraging innovation and technology solutions in a systematic and strategic manner in the short to medium-term.



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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，以及执行《业主与租客（综合）条例》，并提供相关的咨询与调解服务。

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 administer the Landlord and Tenant (Consolidation) Ordinance and provide relevant advisory and mediatory services to the public.

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。

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.



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；
- 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，例如参观 O·PARK1 有机资源回收中心，让同事了解香港在食物废弃物管理方面遇到的挑战，以及如何将食物废弃物转化为可再生能源；举办「无痕山野遊」行山活动，同事在遊览山林的旅程中顺带执拾垃圾，以推广保护大自然的讯息。

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；

Promotion of Staff Awareness

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

- circulated regularly through the intranet system various departmental green housekeeping measures and up-to-date green initiatives;
- disseminated saving tips to promote economy in the use of resources;
- encouraged staff to put forward green suggestions such as through Staff Suggestions Scheme and in Departmental Consultative Committee meetings;
- set up a online discussion forum to facilitate staff's discussion on departmental improvement measures; and
- extended the green concepts from office to daily life through activities organised by the Recreation Club, e.g. visit to the organic resources recovery centre, O·PARK1, for staff to understand the challenges encountered in food waste management in Hong Kong and how food waste can be converted into renewable energy; and "Leave No Trace" hiking for staff to have a litter pick while hiking to promote the message of environmental protection.

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;



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- 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；
 - 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。
- use energy-saving T5 fluorescent tubes to reduce energy consumption;
 - conduct regular inspection by energy wardens to ensure lights, office equipment and air-conditioners in offices and conference rooms are switched off during lunch break and after office hours;
 - set office equipment to energy saving mode during office hours;
 - set up timer to switch off network printers after office hours;
 - avoid unnecessary lightings and reduce the illumination level of areas where colleagues do not normally have to read written materials by removing excessive fluorescent tubes;
 - adjust upwards the air-conditioning temperature of the computer equipment rooms by 1°C to 2°C;
 - dress light, casual and smart, and maintain the indoor office temperature at 25.5°C when the outdoor air temperature is above 25.5°C;
 - encourage using the stairs rather than taking the lift for going up or down one or two storeys;
 - use auto-sensitised water taps in toilets to save water; and
 - use flow controller at water taps to reduce the use of water and in turn reduce the energy required for supplying water to the users.

汽车

- 采购两辆电动车以更换现有车辆，并安装相关充电设备；
- 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；
- 车辆等候时停车熄火，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。

Vehicles

- adopt two electric vehicles (EV) for replacement and install relevant equipment to support the use of the EV;
- encourage sharing of pool cars to reduce fuel consumption;
- plan routes to minimise the journey distance and time, and to avoid congested areas;
- plan travel or carpool to avoid single-passenger car trips;
- switch off vehicle engines while waiting to save energy and reduce vehicle emissions;
- closely monitor vehicle maintenance to ensure low emissions; and
- closely monitor vehicle fuel consumption.



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；
- 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。

Saving of Paper and Envelopes

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

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



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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。

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。

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 double-sided copying/printing function.



环保方面的成果

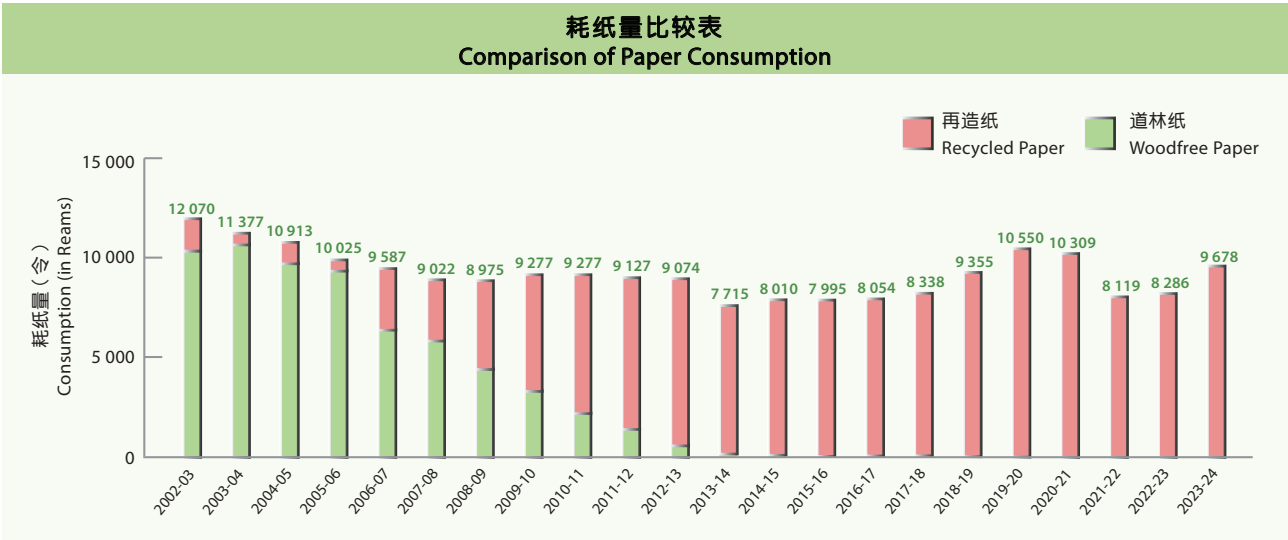
减少耗纸量

2023-24 年度本署的 A3 和 A4 纸耗用量合共为 9 678 令，较 2002-03 年度的 12 070 令减少 20%。此外，2023-24 年度 100% 的耗纸量为再造纸。

Green Performance

Reduced Consumption of Paper

The consumption of A3 and A4 paper in 2023-24 was 9 678 reams, indicating a reduction of 20% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2023-24 was met by recycled paper.



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。

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

本署分别于 2004 年及 2010 年推出「综合发单及缴款服务」及「电子差餉地租单」服务，自此本署的纸张及信封耗用量持续减少。截至 2024 年 3 月 31 日为止，约有 161 000 个独立帐目整合成大约 2 200 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，超过 87 500 个用户登记使用「电子差餉地租单」服务，连结超过 122 000 个缴纳人帐户，当中超过 64% 用户选择停收通知书印文本。本署会继续节约用纸，及提倡绿化环境。

The consumption of paper and envelopes has reduced with the introduction of the Consolidated Billing and Payment Service and eRVD Bill Service in 2004 and 2010 respectively. As at 31 March 2024, about 161 000 individual accounts were merged into around 2 200 consolidated accounts, and these payers holding multiple properties can receive a single consolidated demand. At the same time, over 87 500 subscribers have registered for the eRVD Bill Service, linking up over 122 000 payer accounts, and over 64% of them opted to drop their paper bills. The Department will continue its efforts to reduce paper consumption and promote a greener environment.



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节约能源

政府订定新的「绿色能源目标」，由 2020-21 年度至 2024-25 年度期间减少总耗电量 6%。在运作环境与 2018-19 年度相若的基础上，本署位于长沙湾政府合署的办公室^注在 2023-24 年度的总耗电量为 832 776 千瓦小时，较 2018-19 年度的耗电量 (927 477 千瓦小时) 节省了 10%。

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。2023-24 年度共回收了 33 774 公斤废纸及 922 个用完的碳粉盒和喷墨盒。

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和做法，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《良好级室内空气质量检定证书》。

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。

Energy Conservation

The Government has set a new “Green Energy Target” for saving energy of 6% from 2020-21 to 2024-25. Under comparable operating conditions in 2018-19 as the baseline, the Department's office in Cheung Sha Wan Government Offices (CSWGO) ^{Note 1} consumed 832 776 kWh of electricity in 2023-24, achieving an overall 10% energy saving as compared to that of 2018-19 at 927 477 kWh.

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2023-24, 33 774 kilograms of waste paper and 922 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 CSWGO, has been awarded the “Good Class” Indoor Air Quality Certificate since 2009.

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.



电子政府服务

为配合电子政府措施，推动无纸化作业流程以及提升顾客服务，本署一向主动积极推动各项电子化政府服务。除了物业资讯网、电子发单和电子缴款服务外，本署亦接受以电子方式递交《差饷条例》、《地租（评估及征收）条例》及《业主与租客（综合）条例》规定送达的法定表格及通知书。市民使用本署网页内的电子表格服务递交表格及通知书，是除了邮递或亲身递交方式外的一个更方便和环保的选项。本署亦为所有其他公用表格提供以电子方式递交表格的选项。本署会继续引进更多电子化服务，务求与市民合作节约用纸，提倡绿化环境。

工作流程及工序的数码化

为求体现环保文化，本署持续善用资讯科技，在开发或更新电脑系统时，尽量把内部工作流程及工序数码化，以期减省纸张用量。

电子档案保管系统

本署计划于 2024 年底推行中央电子档案保管系统。除了可以提升保存和管理政府档案的效率外，中央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。

注一：长沙湾政府合署的办公室具备独立电表，可显示由 2018-19 年度至 2023-24 年度的耗电量，供评估在相若运作环境下的客观节约用电表现。

e-Government Services

To tie in with the e-Government initiative, promote paperless operation and improve our customer service, the Department has all along been proactively pursuing various e-Government services. Apart from the Property Information Online service, electronic billing and payment services, we accept electronic submission of all statutory forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. Submission of forms and notices through this e-Form service at our Homepage is a convenient and environmentally-friendly alternative to the conventional mode of serving a form by post or in person. We also provide an e-submittable option to facilitate 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 and strive to seek opportunities for digitalising our internal workflow and processes with a view to minimising the paper consumption.

Electronic Recordkeeping System (ERKS)

The Department aims to implement the Central ERKS in late 2024 to enhance efficiency in preparing and managing government records. The adoption of the Central ERKS will also reduce the use of paper in official businesses.

Clean Air Charter

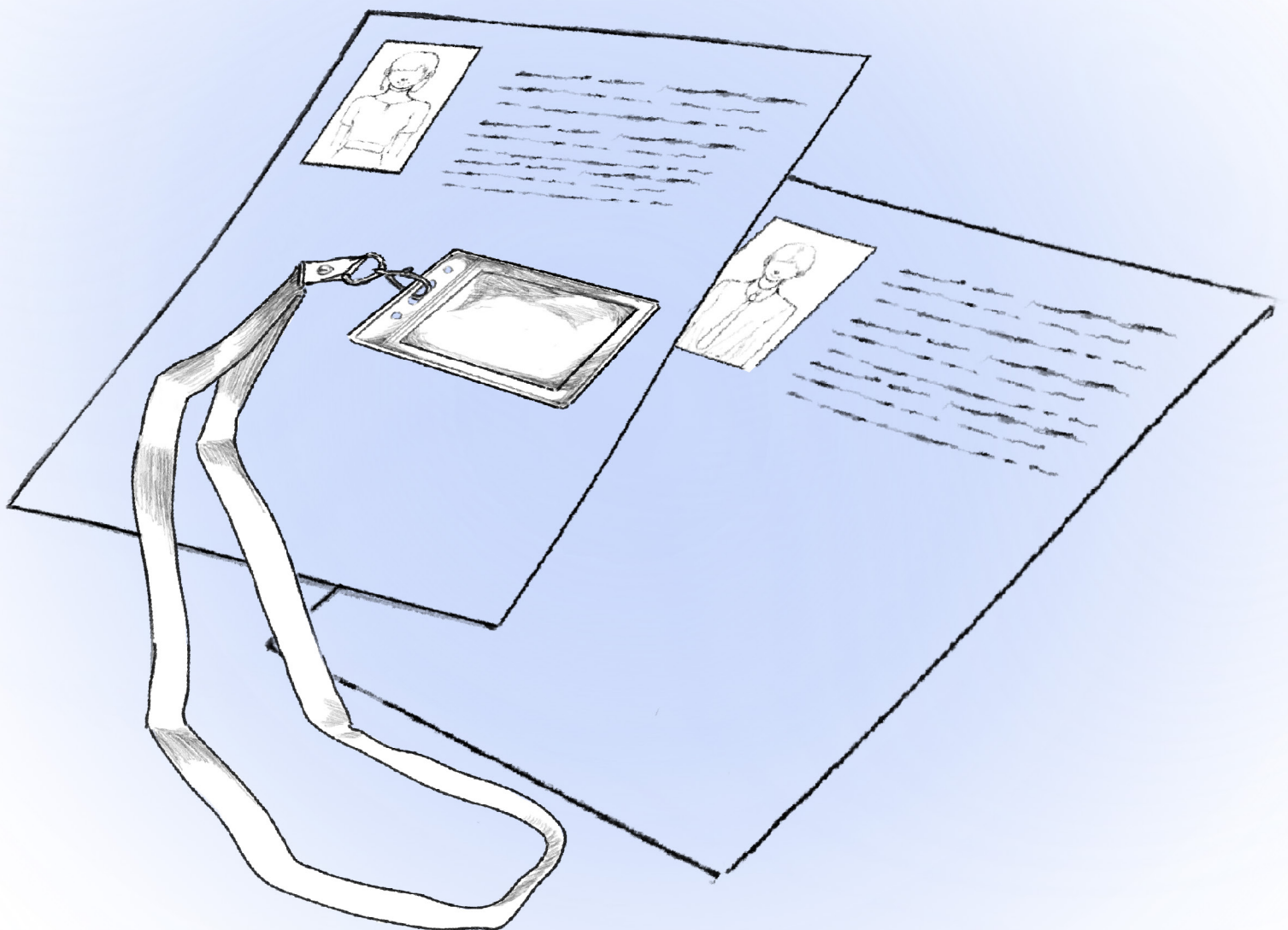
The Department will continue to adopt energy-efficient measures in all its practices in an effort to improve Hong Kong's air quality in compliance with the commitments of the Clean Air Charter.

Note 1: Separately metered electricity consumption figures are only available at the Department's office in CSWGO to facilitate a quantitative assessment of performance in electricity consumption saving from 2018-19 to 2023-24 under comparable operating conditions.



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柯少雄先生
Mr Ben OR

助理署长(行政及职员培训)
Assistant Commissioner
(Administration and
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蔡民伟太平绅士
Mr Leo M W CHOY, JP

副署长
Deputy Commissioner

萧家贤太平绅士
Mr Kevin K Y SIU, JP

署长
Commissioner

詹婉珊太平绅士
Ms Sandy JIM, JP

助理署长(专责事务)
Assistant Commissioner
(Special Duties)



吴清清女士
Ms Anita NG

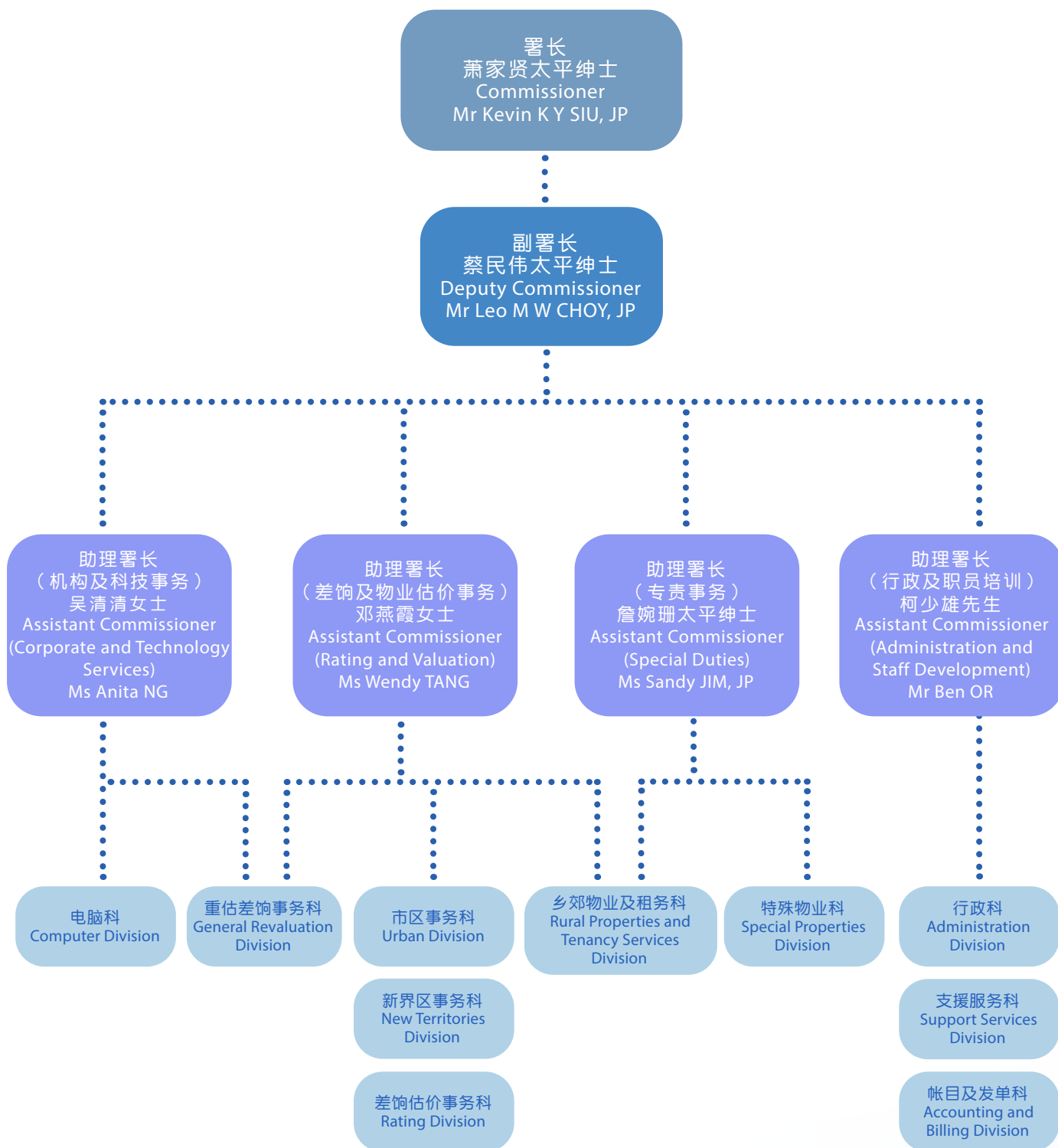
助理署长(机构及科技事务)
Assistant Commissioner
(Corporate and Technology Services)

邓燕霞女士
Ms Wendy TANG

助理署长
(差餉及物业估价事务)
Assistant Commissioner
(Rating and Valuation)



部门架构 (2024 年 4 月 1 日)
Organisation Structure (1 April 2024)



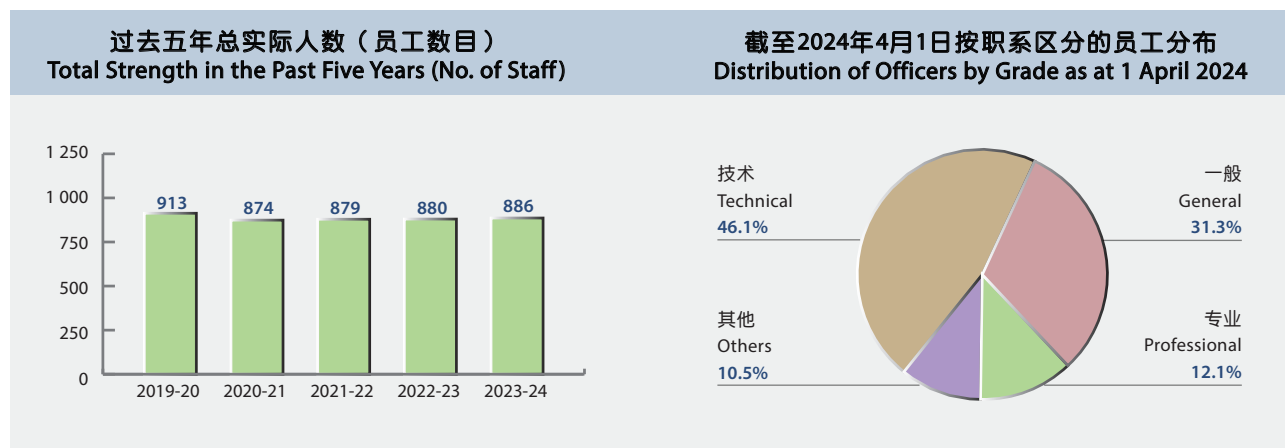
人力资源

Human Resources

人手编制

截至 2024 年 4 月 1 日，本署实际总人数为 886 人，其中包括 107 名专业职系及 409 名技术职系人员，277 名一般职系及 93 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 2024 年 4 月 1 日按职系区分的员工比例：



附录 B 列出 2023 年 4 月 1 日和 2024 年 4 月 1 日本署的编制与实际人数比较。

本署 2023-24 年度的个人薪酬（不计长俸、旅费、宿舍等开支）和部门开支达 6.99 亿元，上年度则为 6.64 亿元。

培训与发展计划

本署 2023-24 年度培训与发展计划顺利推行，年内每名部门职系人员平均受训 3.5 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，同事须面对种种挑战，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，又照顾到同事的事业发展与个人抱负。

Staffing

As at 1 April 2024, the Department had a total strength of 886 officers comprising 107 professional and 409 technical officers, 277 officers of general grade and 93 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 2024:

Annex B sets out a comparison of the establishment and strength as at 1 April 2023 and 1 April 2024.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$699 million in 2023-24, compared with \$664 million in the preceding year.

Training and Development Plan

The Departmental Training and Development Plan for 2023-24 was implemented successfully. During the year, each departmental grade staff member received training for 3.5 days on average. The Department is fully aware of the challenges faced by our colleagues arising from the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in our service delivery, the various training and development programmes contribute to meeting the career development needs and personal aspirations of our colleagues.

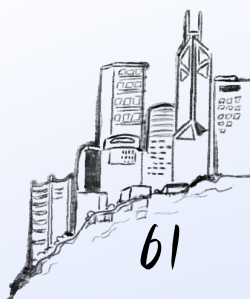


国家事务研习

年内，为提升员工的国家观念和爱国精神，以及维护国家安全责任的意识，部门积极推荐专业和技术职系人员，参加公务员学院举办的多项国家事务研习课程和研讨会，让他们加深对中国政策和发展的认识。一名助理署长在国家行政学院修读进阶国家事务研习课程，一名首席物业估价测量师及三名高级物业估价测量师分别在清华大学和北京大学修读国家事务研习课程，另有两名物业估价测量师和五名首席物业估价主任分别在暨南大学、南京大学、中山大学、武汉大学和浙江大学修读不同课程。

National Studies

With a view to strengthening staff members' sense of national identity and patriotism, and their awareness of their responsibility for safeguarding national security, we have nominated professional and technical staff to attend various national studies programmes and seminars organised by Civil Service College (CSC) during the year to deepen their understanding of China's policies and development as they advance in their career. An Assistant Commissioner attended the Advanced National Studies Course at the Chinese Academy of Governance, a Principal Valuation Surveyor and three Senior Valuation Surveyors (SVSs) attended National Studies Courses at Tsinghua and Peking Universities whereas two Valuation Surveyors (VSs) and five Principal Valuation Officers attended various courses at Jinan, Nanjing, Sun Yat-sen, Wuhan and Zhejiang Universities respectively.



人力资源

Human Resources

专业职系人员培训

为配合事业发展和掌握海外的最新估价实务，本署安排了一名物业估价测量师于2023年9月前赴英国物业估价局进行短期实习。英国专家学院亦于2023年10月举办为期两天的专家证人培训课程，共有八名物业估价测量师参加。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三场内部研讨会，涵盖不同专业课题。

为物业估价测量见习生、年资较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年和2004年相继推出。自2018-19年度，本署更将计划扩展至物业估价主任及见习物业估价主任职系。年内，本署已安排九名高级物业估价测量师指导29名年资较浅的物业估价测量师/助理物业估价测量师，而三名资深的物业估价测量师则指导六名物业估价测量见习生。

本署为物业估价测量见习生制订周详有序的计划，帮助他们获取专业资格。2023-24年度，六名物业估价测量见习生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

For career development and updating practices overseas, a VS was attached to the Valuation Office Agency of the United Kingdom for a short time from September 2023. A two-day expert witness course run by the Academy of Experts, United Kingdom, was held in October 2023 for eight VSs. For continuous professional development, three in-house seminars on different professional topics were held for professionally qualified officers and trainees of the Department during the year.

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

A systematic programme is provided for VSGs to attain professional qualification. In 2023-24, six VSGs passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and were elected to professional membership.



专业讲座 / 与内地和海外同业交流

掌握估价专业的最新发展，包括其他司法管辖区的估价实务尤为重要。故此，本署经常与内地和海外同业保持联系，并互相分享行业知识和经验。

2023年7月，来自北京大学林肯研究院城市发展及土地政策研究中心及中国人民大学的学者到访本署，了解香港差饷制度。2023年6月，本署六名人员参加国际房产税学会与国际评估人员协会合办的网上研讨会。年内，另有11名人员参加国际房产税学会举办的网上培训课程。

Professional Talks/Exchanges with Mainland and Overseas Counterparts

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

In July 2023, scholars of the Peking University – Lincoln Institute Center for Urban Development and Land Policy and Renmin University of China visited the Department to learn about the Hong Kong rating system. In June 2023, six staff members attended a virtual valuation symposium jointly organised by the International Property Tax Institute (IPTI) and the International Association of Assessing Officers. Moreover, 11 staff members attended online valuation training courses organised by the IPTI during the year.



人力资源

Human Resources

内部培训课程

本署职员培训组举办了各式各样的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 41 班，涵盖 24 个课题，共有 1 016 名学员出席。

本署为 258 名员工举办了一共九个度身订造的团队建立工作坊。年内，本署亦就设计思维训练和顾客服务两个范畴举办了四个度身订造的内部工作坊，共有 80 名员工参加。

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 41 classes covering 24 topics were held during the year, with a total attendance of 1 016 trainees.

A total of nine customised workshops on team building were organised for 258 staff members. Four customised workshops on design thinking and customer service were also held in-house during the year for 80 staff members.



为加深了解本署架构和职能，年内有 52 名新聘任人员和新调任到本署的一般及共通职系人员完成了网上入职课程。

To familiarise with the Department's organisation and functions, 52 new recruits and officers of the general and common grades posted to the Department completed an online induction course during the year.

其他培训课程

至于由公务员学院、政府其他决策局 / 部门和服务提供者举办的各类课程，年内共有 1 458 人次参加，当中 110 人次修读了不同的电脑课程。

Other Training Courses

For other wide-ranging courses organised by the CSC, other Government bureaux/departments and service providers, a total attendance of 1 458 was recorded during the year, of which 110 were related to various computer courses.



知识管理系统

知识管理系统作为「一站式知识平台」，已成为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。相关平台亦提供涵盖不同课题的网上课程，让同事能随时自学。

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。

本署亦会恒常举办工余茶叙，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。

Knowledge Management System

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

Staff Relations and Participation

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

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

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

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



人力资源

Human Resources

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。

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

本署康乐社举办各类活动，包括远足、中文书法兴趣班、手工艺工作坊、桌游体验日，以及羽毛球、保龄球、足球和乒乓球等比赛，大受同事欢迎。

在喜庆节日如中秋节及农历新年，康乐社为同事安排订购应节礼品，反应热烈。此外，康乐社亦举办了中秋节猜灯谜，圣诞英文书法工作坊和新春挥春工作坊，与同事们共贺佳节。

康乐社的经费来源包括员工福利基金、入会费和各项活动的报名费。

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 members.

Social and Recreational Activities

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

Recreation Club

The Department's Recreation Club organised various activities, including hiking, interest classes on Chinese calligraphy, handmade art and craft workshops, board games sessions and competitions on badminton, bowling, football and table tennis, etc. 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 the Mid-Autumn Festival lantern riddles, Christmas English calligraphy and Chinese New Year fai chun workshops 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.



义工队和慈善活动

年内，本署义工队与多个非牟利团体合作，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和九龙社团联会等。义工队亦鼎力支持各类社区和义工服务，例如宣传推广 2023 年区议会一般选举、清洁海滩、探访长者、参与筹款和儿童及青少年教育活动等。

本署参与公益金举办的各项活动，筹得善款逾 47 000 元。另外，在同事及其亲友的支持下，本署在 2024 年 1 月组织了一支步行队伍，参与公益金五十五周年百万行。

Volunteer Service Team and Charity

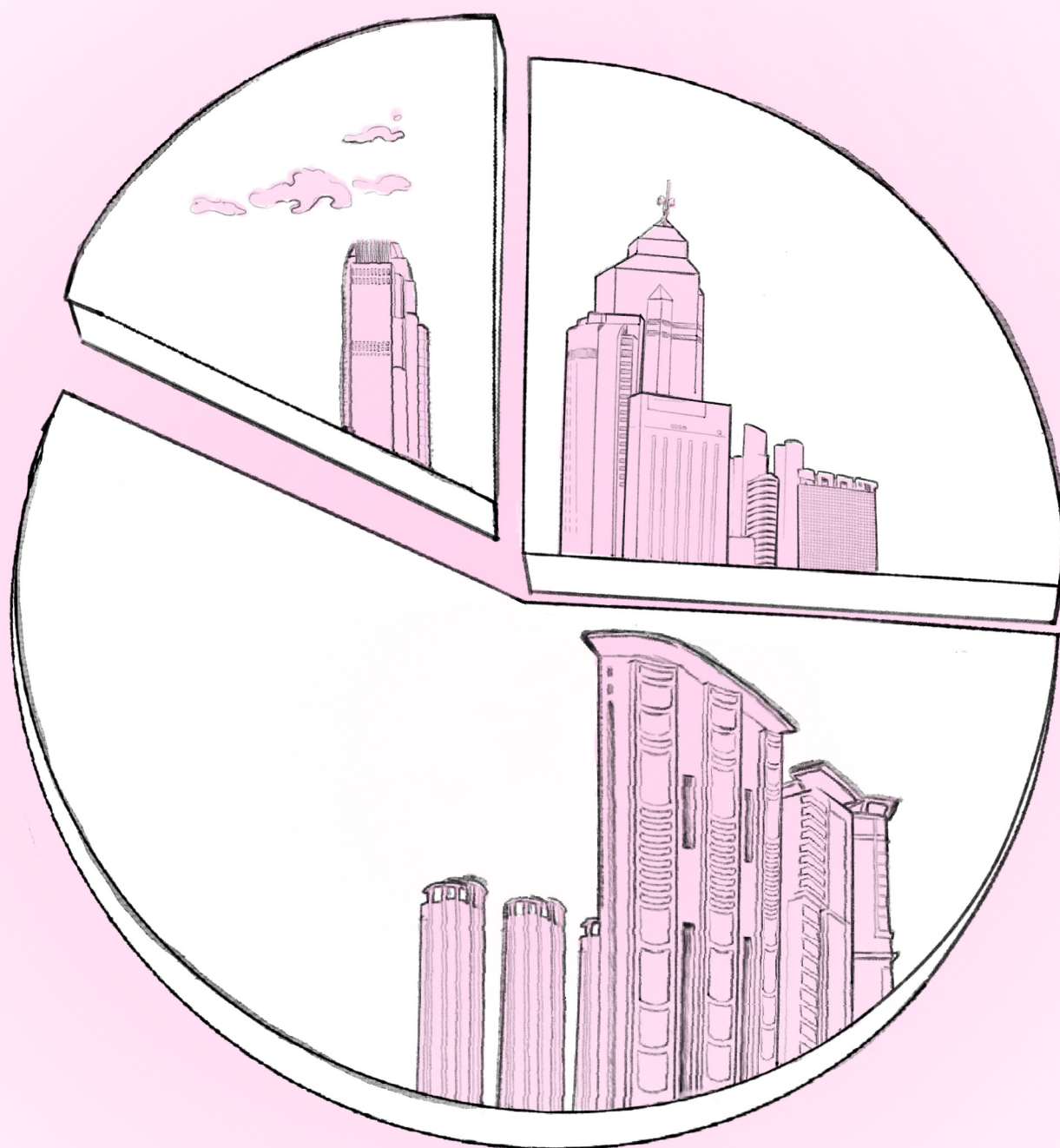
During the year, the Volunteer Service Team of the Department collaborated with different non-profit making organisations, such as Yang Memorial Methodist Social Service and Kowloon Federation of Associations, etc. to serve the people in need from all walks of life. The Team also staunchly supported a wide variety of community and volunteer services, such as promoting the 2023 District Council Ordinary Election, cleaning beaches, paying home visits to the elderly, participating in fund-raising events, educational activities for the children and the youth, etc.

The Department raised over \$47 000 in total for various charity events organised by the Community Chest. Besides, with the support of our colleagues, their families and friends, the Department formed a Walkathon Team to participate in the Community Chest 55th Anniversary Walk for Millions in January 2024.



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表 Table 1

估价册 - 截至 2024 年 4 月 1 日各地区的已估价物业
Valuation List - Assessments by District as at 1 April 2024

地区	District	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	154 754	85 056 858
湾仔	Wan Chai	115 430	49 592 425
东区	Eastern	205 877	52 725 804
南区	Southern	93 973	29 091 138
港岛	Hong Kong	570 034	216 466 225
油尖旺	Yau Tsim Mong	190 734	65 711 180
深水埗	Sham Shui Po	139 184	33 579 456
九龙城	Kowloon City	165 705	40 141 696
黄大仙	Wong Tai Sin	95 636	20 418 252
观塘	Kwun Tong	154 626	45 934 249
九龙	Kowloon	745 885	205 784 833
葵青	Kwai Tsing	118 352	45 654 847
荃湾	Tsuen Wan	136 856	31 214 475
屯门	Tuen Mun	185 405	26 491 559
元朗	Yuen Long	213 330	34 550 495
北区	North	110 454	16 836 001
大埔	Tai Po	126 922	20 546 184
沙田	Sha Tin	246 281	52 545 969
西贡	Sai Kung	179 634	36 267 419
离岛	Islands	65 234	24 645 631
新界	New Territories	1 382 468	288 752 580
总数	OVERALL	2 698 387	711 003 637



表 Table 2

估价册 - 截至 2024 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 2024

地区 District	A 及 B 类 Classes A & B		C 类 Class C		D 及 E 类 Classes D & E		杂类物业* Miscellaneous*		总数 Total	
	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区 Central and Western	74 059	13 353 763	9 946	3 803 809	14 110	11 733 442	431	229 263	98 546	29 120 278
灣仔 Wan Chai	51 390	9 268 306	8 989	3 163 397	12 420	9 052 421	237	44 597	73 036	21 528 720
东区 Eastern	137 546	23 150 799	16 996	5 323 204	5 559	2 920 493	174	102 657	160 275	31 497 152
南区 Southern	47 004	7 150 771	4 185	1 467 498	11 816	10 876 929	61	141 696	63 066	19 636 894
港岛 Hong Kong	309 999	52 923 639	40 116	13 757 907	43 905	34 583 286	903	518 212	394 923	101 783 044
油尖旺 Yau Tsim Mong	99 903	14 311 447	14 604	4 748 911	4 969	2 790 583	389	65 945	119 865	21 916 886
深水埗 Sham Shui Po	86 666	11 377 802	6 808	1 756 320	3 890	2 038 483	303	184 760	97 667	15 357 365
九龙城 Kowloon City	91 154	13 775 425	19 429	5 498 832	12 878	6 734 552	219	357 278	123 680	26 366 088
黄大仙 Wong Tai Sin	72 057	8 816 655	1 437	414 794	502	219 250	108	10 844	74 104	9 461 543
观塘 Kwun Tong	95 504	12 074 867	1 672	403 986	244	81 559	136	46 564	97 556	12 606 976
九龙 Kowloon	445 284	60 356 197	43 950	12 822 844	22 483	11 864 427	1 155	665 391	512 872	85 708 859
葵青 Kwai Tsing	71 672	9 003 626	2 948	733 149	626	196 321	276	64 548	75 522	9 997 644
荃湾 Tsuen Wan	77 894	11 561 825	8 634	2 025 329	2 034	756 036	388	49 503	88 950	14 392 692
屯门 Tuen Mun	128 836	12 971 981	5 068	870 816	3 471	1 181 577	297	111 188	137 672	15 135 562
元朗 Yuen Long	148 560	14 664 306	15 569	2 926 799	9 569	2 464 285	1 406	47 092	175 104	20 102 482
北区 North	82 796	7 667 006	3 832	471 699	4 135	895 407	1 542	48 730	92 305	9 082 842
大埔 Tai Po	84 098	9 581 167	8 171	1 630 880	9 277	3 401 171	492	42 909	102 038	14 656 127
沙田 Sha Tin	155 272	21 329 521	17 945	4 457 561	7 642	3 303 926	214	202 676	181 073	29 293 684
西贡 Sai Kung	134 141	19 833 277	10 281	2 586 234	6 458	3 638 997	119	129 737	150 999	26 188 245
离岛 Islands	43 061	4 416 154	8 602	1 717 716	4 075	1 629 907	267	9 030	56 005	7 772 807
新界 New Territories	926 330	111 028 863	81 050	17 420 182	47 287	17 467 627	5 001	705 413	1 059 668	146 622 085
总数 OVERALL	1 681 613	224 308 699	165 116	44 000 933	113 675	63 915 341	7 059	1 889 016	1 967 463	334 113 988

* 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.



表 Table 3

估价册 - 截至 2024 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 2024

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 # HONG KONG HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED #			
地区 District		租者置其屋计划下 已售出的前租住公屋单位 Former Rental Housing Units sold under TPS *		租住公屋 Rental Housing		非租者置其屋计划 Non TPS *		租住公屋 Rental Housing	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	-	-	-	-	5	40 604	878	189 494
湾仔	Wan Chai	-	-	-	-	-	-	3	205 731
东区	Eastern	3 009	329 557	618	50 045	73	3 061 600	1 409	364 528
南区	Southern	8 929	673 536	1 598	95 395	42	1 585 659	5	43 988
港岛	Hong Kong	11 938	1 003 093	2 216	145 440	120	4 687 863	2 295	803 741
油尖旺	Yau Tsim Mong	-	-	-	-	4	302 960	662	68 100
深水埗	Sham Shui Po	5 595	376 697	1 135	60 000	138	5 269 919	8	70 007
九龙城	Kowloon City	-	-	-	-	47	2 113 675	330	448 815
黄大仙	Wong Tai Sin	19 508	1 533 795	3 908	228 416	136	4 954 370	-	-
观塘	Kwun Tong	12 532	824 323	3 523	162 573	214	9 397 896	342	342 439
九龙	Kowloon	37 635	2 734 815	8 566	450 989	539	22 038 819	1 342	929 360
葵青	Kwai Tsing	12 668	976 466	1 942	106 809	161	6 391 482	469	213 105
荃湾	Tsuen Wan	-	-	-	-	184	1 192 698	175	145 901
屯门	Tuen Mun	15 119	849 218	6 234	253 181	66	1 918 625	-	-
元朗	Yuen Long	6 885	356 316	1 598	78 053	115	2 644 220	-	-
北区	North	15 192	961 139	2 397	120 063	35	1 574 081	158	27 203
大埔	Tai Po	17 137	1 489 980	3 749	235 501	18	624 664	-	-
沙田	Sha Tin	23 825	1 992 479	2 695	177 973	111	5 280 475	19	249 291
西贡	Sai Kung	12 637	1 067 740	2 570	168 512	37	2 096 158	249	126 642
离岛	Islands	-	-	-	-	71	1 341 508	-	-
新界	New Territories	103 463	7 693 338	21 185	1 140 092	798	23 063 911	1 070	762 143
总数	OVERALL	153 036	11 431 246	31 967	1 736 521	1 457	49 790 593	4 707	2 495 244

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.



表 Table 4

估价册 - 截至 2024 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 2024

地区	District	铺位 Shop		其他商业楼宇 Other Commercial	
		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	9 204	8 042 158	2 504	4 219 004
湾仔	Wan Chai	8 171	7 666 213	2 139	3 100 071
东区	Eastern	8 529	4 028 489	908	871 813
南区	Southern	2 285	1 324 782	361	255 401
港岛	Hong Kong	28 189	21 061 642	5 912	8 446 290
油尖旺	Yau Tsim Mong	21 383	16 932 171	3 864	5 599 430
深水埗	Sham Shui Po	9 717	4 483 976	1 403	648 808
九龙城	Kowloon City	7 471	3 242 716	870	782 759
黄大仙	Wong Tai Sin	3 642	2 164 886	145	126 122
观塘	Kwun Tong	6 299	5 031 416	306	431 155
九龙	Kowloon	48 512	31 855 165	6 588	7 588 274
葵青	Kwai Tsing	4 049	2 567 198	171	185 852
荃湾	Tsuen Wan	5 922	3 572 210	195	468 838
屯门	Tuen Mun	5 754	3 010 661	148	265 893
元朗	Yuen Long	8 144	4 335 274	410	499 418
北区	North	3 198	2 166 581	58	71 983
大埔	Tai Po	2 906	1 636 230	138	208 947
沙田	Sha Tin	5 194	5 316 674	124	274 576
西贡	Sai Kung	3 809	3 029 638	56	57 492
离岛	Islands	2 776	4 277 336	72	291 363
新界	New Territories	41 752	29 911 802	1 372	2 324 363
总数	OVERALL	118 453	82 828 609	13 872	18 358 927



表 Table 5

估价册 - 截至 2024 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 2024

地区	District	写字楼 Office		工贸大厦 Industrial/Office	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	21 580	27 426 391	-	-
湾仔	Wan Chai	13 270	12 120 132	-	-
东区	Eastern	4 096	6 288 743	196	149 116
南区	Southern	1 857	1 238 758	26	10 260
港岛	Hong Kong	40 803	47 074 024	222	159 376
油尖旺	Yau Tsim Mong	21 579	12 180 121	87	25 749
深水埗	Sham Shui Po	2 516	1 271 158	961	429 818
九龙城	Kowloon City	1 120	798 995	16	8 352
黄大仙	Wong Tai Sin	451	274 144	243	49 395
观塘	Kwun Tong	4 972	6 922 555	1 077	558 693
九龙	Kowloon	30 638	21 446 973	2 384	1 072 007
葵青	Kwai Tsing	997	965 829	319	268 474
荃湾	Tsuen Wan	1 834	820 681	440	39 602
屯门	Tuen Mun	888	183 194	-	-
元朗	Yuen Long	637	178 927	-	-
北区	North	233	123 853	53	16 045
大埔	Tai Po	61	21 776	-	-
沙田	Sha Tin	2 422	1 855 438	97	39 354
西贡	Sai Kung	54	62 664	-	-
离岛	Islands	407	714 398	-	-
新界	New Territories	7 533	4 926 759	909	363 475
总数	OVERALL	78 974	73 447 756	3 515	1 594 857



表 Table 6

估价册 - 截至 2024 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 2024

地区	District	工厂大厦 Factory		货仓 Storage	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	374	132 945	-	-
湾仔	Wan Chai	-	-	-	-
东区	Eastern	6 150	2 357 801	59	185 879
南区	Southern	4 021	1 337 835	10	47 130
港岛	Hong Kong	10 545	3 828 581	69	233 009
油尖旺	Yau Tsim Mong	2 676	537 863	-	-
深水埗	Sham Shui Po	5 870	2 374 631	52	182 387
九龙城	Kowloon City	3 417	1 283 753	109	146 953
黄大仙	Wong Tai Sin	3 912	1 176 797	2	2 652
观塘	Kwun Tong	20 571	5 984 608	88	244 407
九龙	Kowloon	36 446	11 357 651	251	576 399
葵青	Kwai Tsing	18 749	4 744 050	818	4 393 369
荃湾	Tsuen Wan	13 029	3 769 160	364	791 626
屯门	Tuen Mun	7 243	2 035 472	271	177 211
元朗	Yuen Long	1 200	996 101	100	164 523
北区	North	1 876	678 371	43	187 557
大埔	Tai Po	343	1 090 552	-	-
沙田	Sha Tin	10 078	2 361 200	303	936 196
西贡	Sai Kung	38	862 327	5	9 366
离岛	Islands	25	124 274	114	300 660
新界	New Territories	52 581	16 661 507	2 018	6 960 509
总数	OVERALL	99 572	31 847 739	2 338	7 769 917



表 Table 7

估价册 - 截至 2024 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 2024

类别	Category	数量 Number	%	应课差饷租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	2 005 594	74.3	388 136 346	54.7
铺位及其他商业楼宇	Shop and Other Commercial Premises	132 325	4.9	101 187 536	14.2
写字楼	Office	78 974	2.9	73 447 756	10.3
工贸大厦	Industrial/Office Premises	3 515	0.1	1 594 857	0.2
工厂大厦	Factory	99 572	3.7	31 847 739	4.5
货仓	Storage Premises	2 338	0.1	7 769 917	1.1
车位 *	Car Parking Spaces *	311 915	11.6	18 561 799	2.6
其他物业	Others	64 154	2.4	88 457 686	12.4
总数	OVERALL	2 698 387	100.0	711 003 637	100.0

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

表 Table 8

估价册 - 截至 2024 年 4 月 1 日按应课差餉租值划分的已估价物业
Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2024

应课差餉租值 (元) Rateable Value Range (\$)			港岛 Hong Kong	九龙 Kowloon	新界 New Territories	总数 Total	%	累积 % ^ Cumulative % ^
3 001 -		9 999	2 302	5 599	15 927	23 828	0.9	0.9
10 000 -		19 999	4 560	14 767	53 005	72 332	2.7	3.6
20 000 -		29 999	20 612	19 925	69 100	109 637	4.1	7.6
30 000 -		39 999	32 819	37 413	54 640	124 872	4.6	12.3
40 000 -		49 999	17 499	20 601	43 524	81 624	3.0	15.3
50 000 -		59 999	7 157	16 705	41 012	64 874	2.4	17.7
60 000 -		69 999	3 857	21 693	43 722	69 272	2.6	20.3
70 000 -		79 999	7 918	31 558	53 969	93 445	3.5	23.7
80 000 -		89 999	7 570	34 139	76 738	118 447	4.4	28.1
90 000 -		99 999	12 498	37 867	80 847	131 212	4.9	33.0
100 000 -		119 999	33 362	84 464	200 859	318 685	11.8	44.8
120 000 -		139 999	49 222	76 069	174 617	299 908	11.1	55.9
140 000 -		159 999	59 348	65 393	134 127	258 868	9.6	65.5
160 000 -		179 999	49 317	51 951	91 799	193 067	7.2	72.6
180 000 -		199 999	42 160	37 889	53 982	134 031	5.0	77.6
200 000 -		249 999	61 940	58 270	78 425	198 635	7.4	85.0
250 000 -		299 999	31 983	31 003	35 791	98 777	3.7	88.6
300 000 -		349 999	23 578	21 516	17 559	62 653	2.3	90.9
350 000 -		399 999	13 982	14 997	11 326	40 305	1.5	92.4
400 000 -		449 999	12 142	10 657	7 003	29 802	1.1	93.5
450 000 -		499 999	10 309	8 875	5 908	25 092	0.9	94.5
500 000 -		599 999	13 628	10 019	7 874	31 521	1.2	95.6
600 000 -		749 999	13 671	8 759	7 280	29 710	1.1	96.7
750 000 -		999 999	13 492	7 393	6 517	27 402	1.0	97.8
1 000 000 -		1 499 999	10 868	6 469	5 868	23 205	0.9	98.6
1 500 000 -		1 999 999	3 964	3 399	2 832	10 195	0.4	99.0
2 000 000 -		2 999 999	3 650	3 080	2 636	9 366	0.3	99.3
3 000 000 -		9 999 999	5 068	3 969	3 999	13 036	0.5	99.8
10 000 000 -		99 999 999	1 525	1 423	1 542	4 490	0.2	100.0
100 000 000 -		999 999 999	31	23	37	91	*	100.0
1 000 000 000 -		99 999 999 999	2	0	3	5	*	100.0
总数 OVERALL			570 034	745 885	1 382 468	2 698 387	100.0	-

* 低于 0.05%。

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

* Percentage below 0.05%.

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



表 Table 9

地租登记册 - 截至 2024 年 4 月 1 日各地区的已估价物业
Government Rent Roll - Assessments by District as at 1 April 2024

地区	District	不超逾最低应课差餉租值 *	超逾最低应课差餉租值	
		Not Exceeding Minimum Rateable Value *	Above Minimum Rateable Value	应课差餉租值
		数量 Number	数量 Number	Rateable Value (千元 \$'000)
中西区	Central and Western	123	16 211	19 960 074
湾仔	Wan Chai	4	12 695	7 001 922
东区	Eastern	114	50 703	14 053 127
南区	Southern	12	50 037	12 380 164
港岛	Hong Kong	253	129 646	53 395 287
油尖旺	Yau Tsim Mong	47	58 635	24 219 151
深水埗	Sham Shui Po	340	136 992	30 293 406
九龙城	Kowloon City	11	67 644	19 904 671
黄大仙	Wong Tai Sin	76	95 548	19 290 740
观塘	Kwun Tong	314	154 460	41 665 199
九龙	Kowloon	788	513 279	135 373 166
葵青	Kwai Tsing	368	117 178	36 989 272
荃湾	Tsuen Wan	2 650	136 748	27 827 257
屯门	Tuen Mun	5 178	181 996	25 409 721
元朗	Yuen Long	30 656	202 601	30 834 317
北区	North	37 781	99 840	14 338 751
大埔	Tai Po	31 142	118 439	19 287 342
沙田	Sha Tin	5 028	240 956	48 755 172
西贡	Sai Kung	15 753	174 430	35 243 326
离岛	Islands	20 613	61 565	21 761 670
新界	New Territories	149 169	1 333 753	260 446 828
总数	OVERALL	150 210	1 976 678	449 215 280

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

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



表 Table 10

2023-24 年度临时估价及删除估价 *
Interim Valuations and Deletions in 2023-24 *

区域 Area		差餉及地租 Rates and Government Rent		只计差餉 Rates Only		只计地租 Government Rent Only	
		临时估价 Interim Valuations	删除估价 Deletions	临时估价 Interim Valuations	删除估价 Deletions	临时估价 Interim Valuations	删除估价 Deletions
港岛 Hong Kong	数量 Number	2 979	592	3 110	1 762	7	10
	应课差餉租值 Rateable Value (千元 \$'000)	1 959 247	1 137 066	2 844 240	2 089 082	17 096	25 340
九龙 Kowloon	数量 Number	8 793	1 903	1 947	2 224	43	166
	应课差餉租值 Rateable Value (千元 \$'000)	2 746 409	1 180 630	1 309 043	2 341 516	234 741	805 059
新界 New Territories	数量 Number	26 351	1 881	2 630	447	2 126	1 262
	应课差餉租值 Rateable Value (千元 \$'000)	4 187 886	982 090	1 268 983	343 400	1 187 644	990 680
总数 OVERALL	数量 Number	38 123	4 376	7 687	4 433	2 176	1 438
	应课差餉租值 Rateable Value (千元 \$'000)	8 893 543	3 299 786	5 422 267	4 773 998	1 439 482	1 821 078

* 不包括在估价册 / 地租登记册直接载入和删除的估价。
* Exclude assessments directly inserted into and excluded from the Valuation List/Government Rent Roll.



表 Table 11

2024-25 年度重估应课差餉租值 - 对主要类别物业的影响⁽¹⁾
 2024-25 General Revaluation - Effect on Main Property Types⁽¹⁾

物业类别 Property Type	差餉 Rates			地租 Government Rent		
	应课差餉租值 平均增减 Average Change in Rateable Value %	平均每月 差餉 (元) Average Rates Payment \$p.m.	平均每月 差餉增减 (元) Average Change in Rates \$p.m.	应课差餉租值 平均增减 Average Change in Rateable Value %	平均每月 地租 (元) Average Govt. Rent Payment \$p.m.	平均每月 地租增减 (元) Average Change in Govt. Rent \$p.m.
小型私人住宅物业 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	+2.5	555	+13	+2.5	321	+8
中型私人住宅物业 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+1.8	1 110	+19	+1.7	640	+11
大型私人住宅物业 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	+1.1	2 459	+167	+0.9	1 206	+11
私人住宅物业 Private Domestic Premises	+2.1	717	+24	+2.2	390	+8
公屋住宅物业 ⁽³⁾ Public Domestic Premises ⁽³⁾	+1.9	265	+5	+2.0	157	+4
所有住宅物业 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+2.1	542	+17	+2.1	306	+6
铺位及其他商业楼宇 Shop and Other Commercial Premises	+2.6	3 187	+83	+3.7	1 975	+71
写字楼 Office	-0.7	3 840	-26	-0.8	3 386	-27
工业楼宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	+1.6	1 573	+26	+1.7	992	+17
所有非住宅物业 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	+2.2	3 031	+65	+2.2	1 729	+38
所有类别物业 All Types of Properties	+2.1	847	+23	+2.2	459	+10

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.



表 Table 12

2022-23 及 2023-24 年度的估价建议书、反对书及上诉个案
Proposals, Objections and Appeals in 2022-23 and 2023-24

	差饷	Rating	地租	Government Rent
	2022-23	2023-24	2022-23	2023-24
建议书 Proposals				
接办及完成个案 Cases received and completed	63 369	64 781	318	195
<u>复核结果 Status on review :</u>				
- 估价作实 assessment confirmed	56 959	50 518	298	174
- 获减应课差饷租值 rateable value reduced	5 328	4 344	12	6
- 其他 others ⁽¹⁾	1 082	9 919	8	15
反对书 Objections ⁽²⁾				
年初所余 Outstanding at beginning of year	325	723	181	52
接办个案 Cases received	1 834	10 778	86	3 696
完成个案 Cases completed	1 436	10 344	215	3 728
<u>复核结果 Status on review :</u>				
- 建议临时估价、删除或更正估价作实 proposed interim valuation, deletion or correction confirmed	1 254	3 181	110	114
- 获减应课差饷租值 rateable value reduced	119	6 966	12	3 609
- 其他 others ⁽¹⁾	63	197	93	5
上诉 Appeals				
年初所余 Outstanding at beginning of year	2 953	2 137	1 047	1 042
接办个案 Cases received	487	615	72	56
完成个案 Cases completed	1 303	609	77	36
<u>个案完成结果 Status of completed cases :</u>				
- 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	437	181	13	16
- 撤销/失效 withdrawn/lapsed	866	425	64	20
- 其他 others ⁽³⁾	-	-	-	-

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.



附录

Annexures



A 刊物
Publications

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

C 技术附注
Technical Notes

D 各区域及地区
Areas and Districts

E 分区图
Plans

刊物 Publications

香港物业报告	Hong Kong Property Review
香港物业报告 - 每月补编	Hong Kong Property Review - Monthly Supplement
差饷及地租简介	Your Rates and Government Rent
香港差饷税制 - 评估、征收及管理	Property Rates in Hong Kong - Assessment, Collection and Administration
* 香港差饷税收历史	* The History of Rates in Hong Kong
谁有责任缴纳差饷与地租	Who is responsible for paying rates and Government rent
「劏房」规管租赁的小册子及海报	Leaflets and Posters of Regulated Tenancies of Subdivided Unit
楼宇名称	Names of Buildings
服务承诺	Performance Pledge
年报	Annual Summary
差饷物业估价署 - 大事年表	Chronology of Events
物业资讯网	Property Information Online
标示门牌号数	Display of Building Numbers

* 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

	1.4.2023		1.4.2024		增加/减少 Increase/Decrease	
	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *
署长 Commissioner	1	1	1	1	0	0
副署长 Deputy Commissioner	1	1	1	1	0	0
助理署长 Assistant Commissioner	4	2	4	3	0	+1
首席物业估价测量师 Principal Valuation Surveyor	8	8	8	8	0	0
高级物业估价测量师 Senior Valuation Surveyor	27	14	27	17	0	+3
物业估价测量师 Valuation Surveyor	71	72	71	73	0	+1
助理物业估价测量师 Assistant Valuation Surveyor	5	1	5	4	0	+3
首席物业估价主任 Principal Valuation Officer	19	8	19	10	0	+2
高级物业估价主任 Senior Valuation Officer	114	85	114	86	0	+1
物业估价主任 / 见习物业估价主任 Valuation Officer/Valuation Officer Trainee	319	299	319	296	0	-3
高级租务主任 Senior Rent Officer	4	3	4	3	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
高级统计主任 Senior Statistical Officer	2	2	2	2	0	0
一级统计主任 Statistical Officer I	3	3	3	3	0	0
二级统计主任 Statistical Officer II	3	3	3	3	0	0
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

	1.4.2023		1.4.2024		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. *
总行政主任 Chief Executive Officer	1	1	1	1	0	0
高级行政主任 Senior Executive Officer	1	0	1	0	0	0
一级行政主任 Executive Officer I	3	4	3	3	0	-1
二级行政主任 Executive Officer II	0	0	0	1	0	+1
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
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	5	0	+1
二级私人秘书 Personal Secretary II	7	8	7	6	0	-2
机密档案室助理 Confidential Assistant	1	1	1	1	0	0
高级文书主任 Senior Clerical Officer	17	11	18	10	+1	-1
文书主任 Clerical Officer	41	31	45	42	+4	+11
助理文书主任 Assistant Clerical Officer	118	110	120	113	+2	+3
文书助理 Clerical Assistant	108	97	104	84	-4	-13
一级物料供应员 Supplies Supervisor I	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

	1.4.2023		1.4.2024		增加/减少 Increase/Decrease	
	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *
高级库务会计师 Senior Treasury Accountant	1	1	1	1	0	0
高级会计主任 Senior Accounting Officer	2	1	2	1	0	0
一级会计主任 Accounting Officer I	6	6	6	4	0	-2
二级会计主任 Accounting Officer II	0	1	0	3	0	+2
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	6	5	4	4	-2	-1
二级工人 Workman II	11	11	11	11	0	0
高级电脑操作员 Senior Computer Operator	1	0	1	1	0	+1
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	7	7	6	0	-1
高级系统经理 Senior Systems Manager	2	2	2	2	0	0
系统经理 Systems Manager	4	3	4	3	0	0
一级系统分析 / 程序编制主任 Analyst/Programmer I	18	13	18	15	0	+2
二级系统分析 / 程序编制主任 Analyst/Programmer II	9	10	9	11	0	+1
小计 Sub-total	987	858	988	867	+1	+9

* EST. = Establishment SG. = Strength



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

	1.4.2023		1.4.2024		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						
助理署长 Assistant Commissioner	1	1	0	0	-1	-1
首席物业估价主任 Principal Valuation Officer	1	1	0	0	-1	-1
高级物业估价主任 Senior Valuation Officer	8	8	7	7	-1	-1
物业估价主任 Valuation Officer	2	2	5	5	+3	+3
高级租务主任 Senior Rent Officer	1	1	0	0	-1	-1
高级文书主任 Senior Clerical Officer	3	3	1	1	-2	-2
文书主任 Clerical Officer	4	4	1	1	-3	-3
助理文书主任 Assistant Clerical Officer	0	0	2	2	+2	+2
文书助理 Clerical Assistant	2	2	2	2	0	0
高级技术主任 Senior Technical Officer	0	0	1	1	+1	+1
小计 Sub-total	22	22	19	19	-3	-3
总数 Total	1 009	880	1 007	886	-2	+6

* 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 2023 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

面积以平方米计算。住宅单位的楼面面积是以「实用面积」来计算。「实用面积」是指个别单位独立使用的楼面面积，包括露台、阳台、工作平台及其他类似设施，但不包括公用地方，如楼梯、升降机槽、入墙暗渠、大堂及公用洗手间。实用面积是量度至外墙的表面或共用墙的中线所包括的面积。窗台、平台、天台、梯屋、阁楼、花园、前庭、天井、冷气机房、冷气机平台、花槽及车位并不包括在内。

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 2023.

(2) Floor Areas

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

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

(3) Property Types

Domestic:

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



技术附注 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 D - Saleable area of 100 m² to 159.9 m²
- Class E - Saleable area of 160 m² or above

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

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

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 non-domestic building.

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

(4) Rent

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

(5) Currency

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

(6) Rounding of Figures

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



各区域及地区 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
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
东区 Eastern	宝马山、北角、 鲗鱼涌、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
南区 Southern	薄扶林、香港仔、 鸭脷洲、黄竹坑、 寿臣山、浅水湾、 春坎角、赤柱、 大潭、石澳	Pok Fu Lam, Aberdeen, Ap Lei Chau, Wong Chuk Hang, Shouson Hill, Repulse Bay, Chung Hom Kok, Stanley, Tai Tam, Shek O

(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



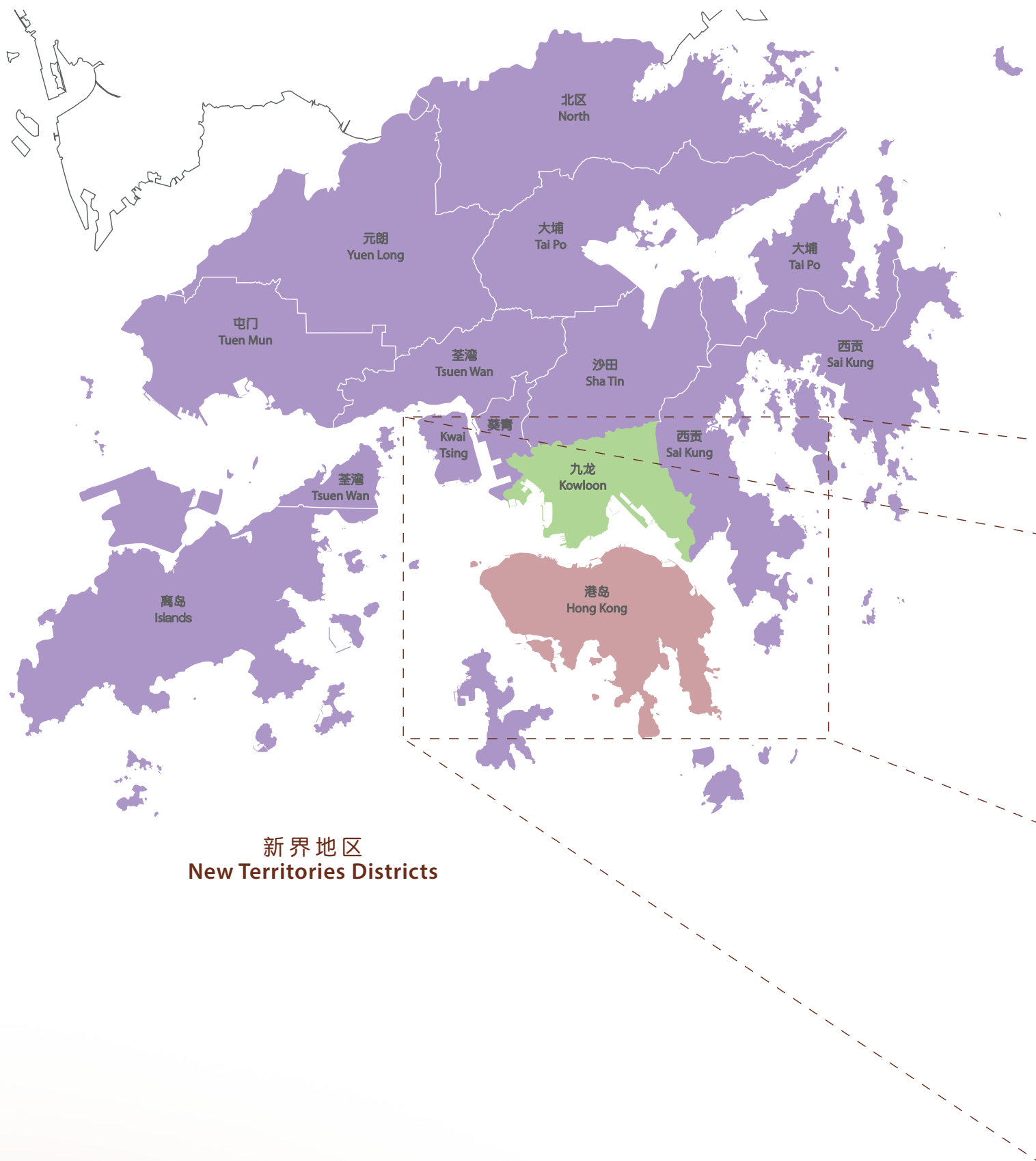
各区域及地区 Areas and Districts

地区 District	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：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, 512(p)
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(p), 513, 514, 515, 516, 517, 518, 519, 521, 522, 523, 524, 525, 526, 527, 528, 529, 531, 532, 533, 541, 542, 543, 544, 610
北区 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, 549, 621, 622, 623, 624, 625, 626, 627, 628, 629, 632, 634, 641, 642, 651, 652, 653, 711(p), 712(p)
大埔 Tai Po	大埔墟、大埔、 大埔滘、大美督、 船湾、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, 757(p)
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(p), 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



分区图
Plans



新界地区
New Territories Districts

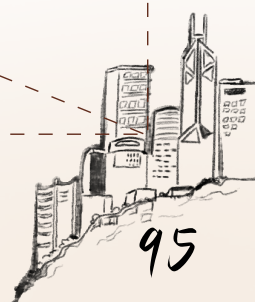
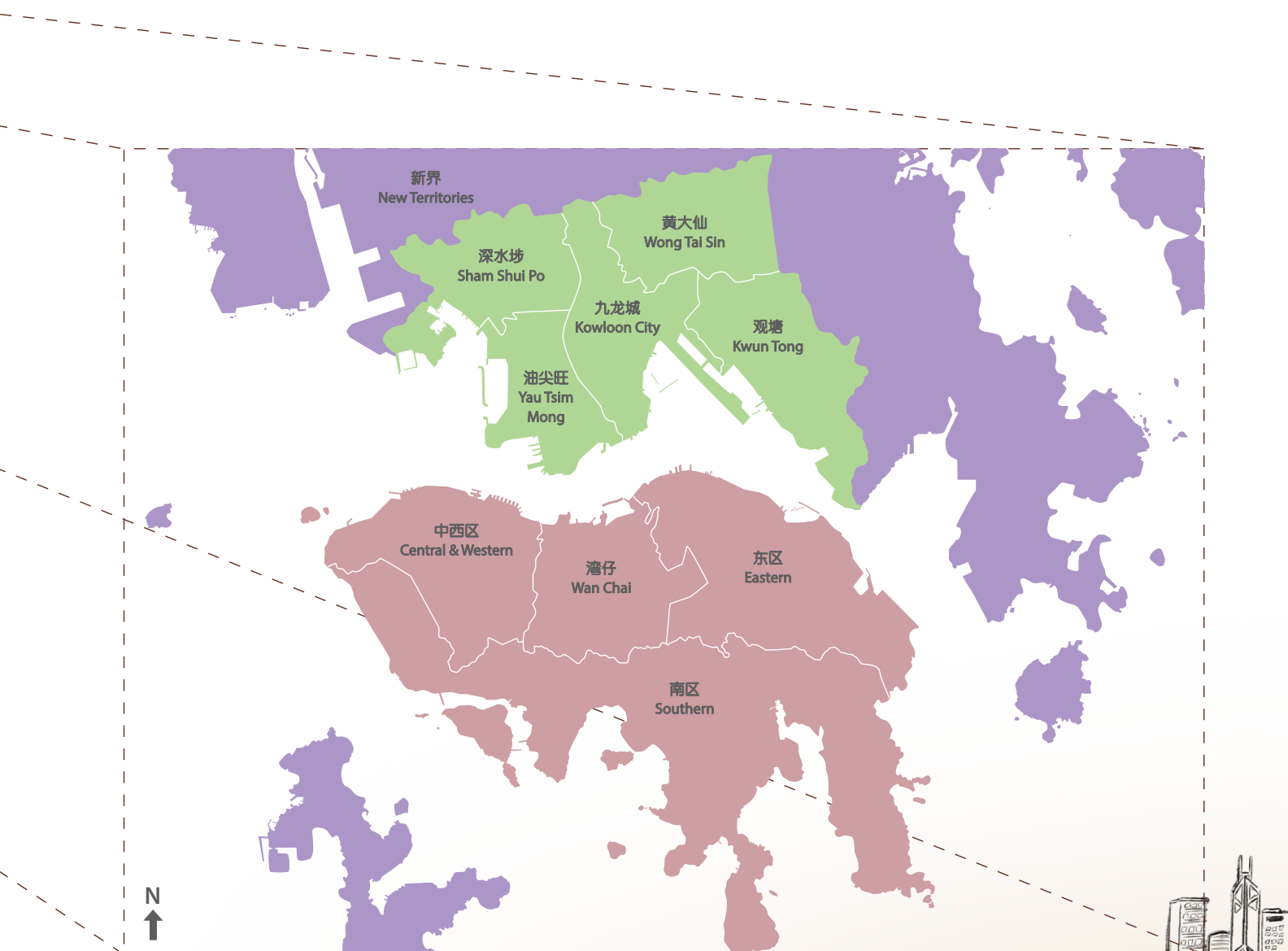


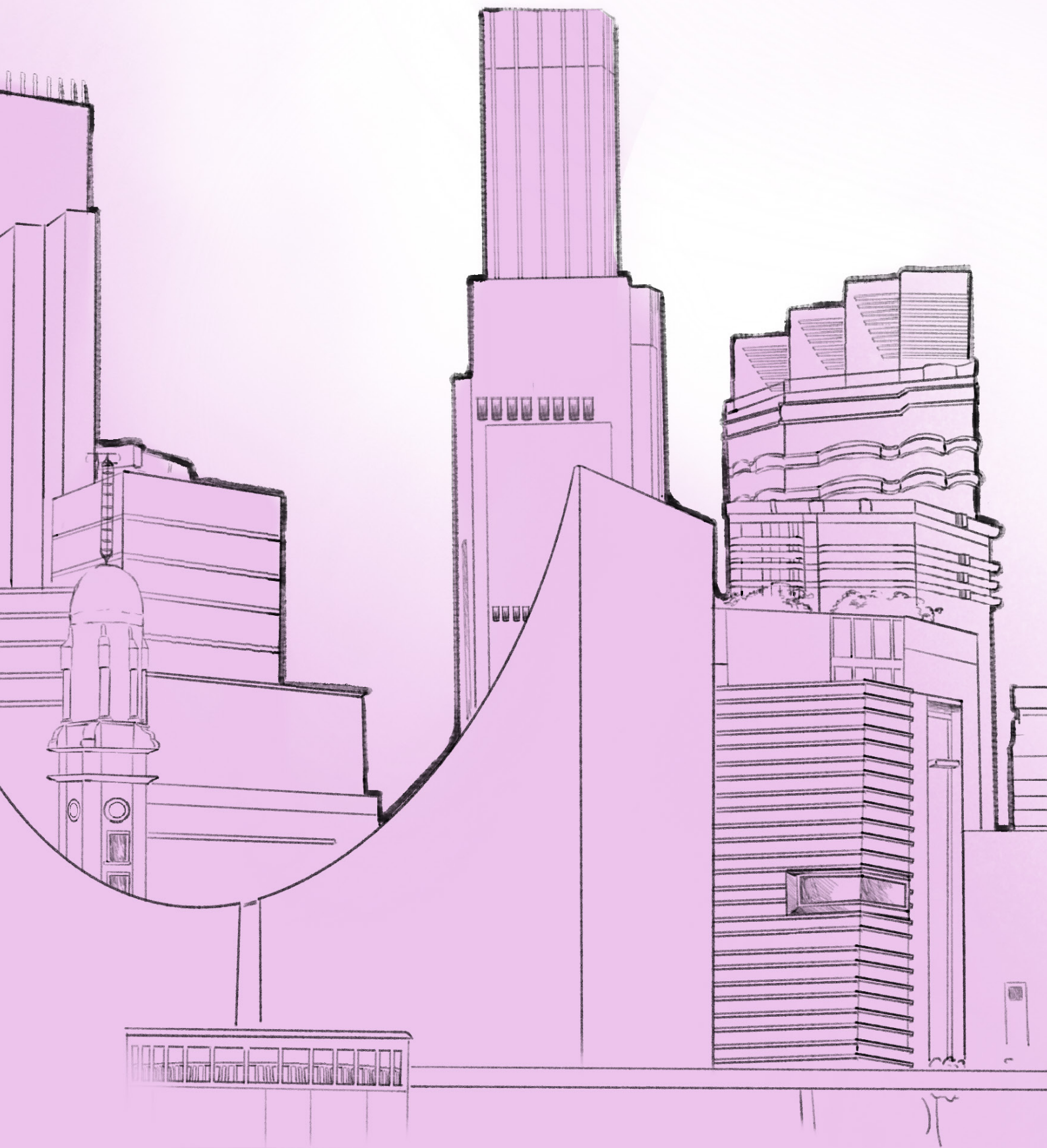
分区图
Plans



差饷物业估价署
Rating and Valuation Department

港岛及九龙地区
Hong Kong and Kowloon Districts





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