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## Commissioner's Overview

差饷物业估价署署长

Commissioner of Rating and Valuation

萧家贤太平绅士

Kevin K Y SIU, JP



香港经济在 2024-25 年度呈现温和增长，不同领域均有正向发展。在中央政府的政策支持下，加上受惠于国家稳定而持续扩张的经济，特区政府在过去数年在提振本地经济、保障就业和支援企业各方面均取得了重大进展。

年内，本署如期对应课差饷租值较高的住宅物业单位成功实施新的累进差饷制度。作为政府财政整合计划的一部分，累进差饷制度预计每年可带来 8.2 亿元的额外收入，对民生的影响亦减至最低，只有约 1.9% 的私人住宅物业单位受影响。另外，香港持续面对由国际地缘政治局势紧张、息口环境相对偏高和消费模式改变所带来的挑战。为纾缓所有差饷缴纳人的经济压力，他们在 2024 年 4 月至 6 月首个季度获得差饷宽减，每个应缴差饷物业的宽减额以 1 000 元为上限。

In 2024-25, Hong Kong's economy grew modestly with positive developments on various fronts. Backed up by the Central Government's policies and the stable and expanding economy of our country, the Government has made great strides in bolstering the local economy, safeguarding jobs and supporting enterprises in the past few years.

During the year, the Department successfully implemented the new progressive rating regime for high-value domestic tenements as scheduled. As a part of the Government's fiscal consolidation programme, the progressive rating system would provide an estimated additional revenue of \$820 million per year, while minimising the impact on people's livelihood with about 1.9% of private domestic tenements affected. On the other hand, rates concession was given to all ratepayers for the first quarter from April to June 2024 subject to a cap of \$1 000 for each rateable tenement with a view to alleviating their economic pressure, as Hong Kong continued to face challenges from heightened international geopolitical tensions, a relatively high interest environment and changes to the consumption pattern.

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2025 年标志着香港差饷制度成立 180 周年。差饷税制随着社会与时俱进，已发展成简单公平有效的制度，并且合理地分配缴纳差饷的责任，为政府提供稳定可靠的收入，以构建更美好的香港。一如既往，本署将继续竭诚为市民提供更优质的服务，并透过创新科技的应用提升差饷制度的管理及效率。

The year 2025 marked the 180<sup>th</sup> anniversary of the Hong Kong rating system. It has improved over time alongside the community and has evolved into a simple, equitable and effective system, fairly distributing the rates liability and contributing a steady and reliable Government revenue for shaping a better Hong Kong. As always, the Department will continue to serve the public better with dedication and enhance the administration and efficiency of the rating system through the application of innovative technology.

### 挑战与成果

住宅物业单位的累进差饷制度已经实施，以进一步落实「能者多付」的原则。自 2025 年 1 月 1 日起，应课差饷租值超过 550 000 元的住宅物业单位，首 550 000 元的应课差饷租值按 5% 征收差饷，其后的 250 000 元按 8% 征收，而超出 800 000 元的部分则按 12% 征收。本署网站备有网上计算机，以估算应缴差饷及地租款额。季度征收通知书亦已简化，更清楚地显示帐目资料及适用个案的应缴累进差饷款额。

### Challenges and Achievements

The progressive rating system for domestic properties was implemented to further reinforce the “affordable user pay” principle. Starting from 1 January 2025, rates for domestic tenements with rateable value over \$550 000 are charged at 5% of the rateable value on the first \$550 000, at 8% on the next \$250 000, and at 12% on the portion exceeding \$800 000. An online calculator is available at the Department’s website to estimate the rates and Government rent payable. The quarterly demand has also been simplified to display clearer billing information and show the amount of progressive rates charged for applicable cases.

在各同事的齐心协力下，2025-26 年度全面重估估价册和地租登记册所载的 488 万个已估价物业单位的工作，在紧迫的时限内顺利完成。市民已可在 2025 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 2024 年 10 月 1 日这指定依据日期的租金水平所评定的新估价。本署共接获约 83 000 份要求下调应课差饷租值的建议书，数字是过去 40 年来的新高。我们现正复核收到的建议书，务求在 2025 年 12 月 1 日前发出相应的决定通知书。

With the concerted efforts of colleagues, the 2025-26 annual revaluation was successfully completed within a tight schedule, covering 4.88 million assessments in the Valuation List and Government Rent Roll. The new assessments, by reference to the rental level as at the designated reference date of 1 October 2024, were available online for public inspection at the Department’s website and the Property Information Online service until 31 May 2025. Around 83 000 proposals for reductions in rateable values were received, marking a record high in the past four decades. We are currently reviewing the proposals with a view to issuing the corresponding decisions before 1 December 2025.

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本署致力促进电子政府发展，持续提升顾客服务。为让商业用户可更方便快捷地管理多个物业单位的差饷及地租评估和帐目事宜，本署已推出以客为本的一站式网上平台「差饷百宝箱」，为已登记用户提供多项服务，包括可就多个物业单位更简便地提交电子建议书及查阅相关的电子决定通知书。

为保障分间单位租客的权益，本署继续全力打击违反《业主与租客（综合）条例》（第7章）第IVA部租务管制的行为，例如滥收水电费等。本署一直以多管齐下的方式主动识别和调查涉嫌违规的个案，并采取适当法律行动。截至2025年9月，本署已检控1 229个案，当中871宗已被定罪，成功定罪比率达100%，涉及758名分间单位业主，总罚款额达2 331 000元。

有赖各同事羣策羣力，本署在2024-25年度达成绩效指标，查核不少于1 000个分间单位户的业主有否触犯针对规管租赁的罪行。此外，我们于2025年3月展开新一轮宣传教育工作，以提高公众对租务管制主要罪行的认知。

年内，本署持续安排同事参与由公务员学院及其他政府部门举办的各项课程、参观活动和研讨会，借以进一步加深同事对香港特区的宪制秩序、国家发展与国家安全的认识。同事们亦秉持「一个政府」的精神，积极响应各项社区和义工服务，并参与政府的大型行动。在2024年「公务员义工嘉许计划」中，本署义工队荣获卓越义工团队奖铜奖及两项个人奖项，以表扬同事们投入帮助社会上不同阶层有需要人士和对社区服务的贡献。此外，义工队于2024年9月探访居于

The Department is committed to advancing the e-Government initiatives and continuously enhancing our customer service. To help business payers with multiple tenements manage their rating and Government rent assessments and accounts more easily and conveniently, we have launched the Rates Kit, a customer-centric one-stop online portal that allows registered users to, amongst other services, easily submit proposal forms and receive relevant notices electronically in bulk.

To help safeguard the interests of tenants living in subdivided units (SDUs), the Department continues to spare no efforts in combating contraventions of tenancy control under Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap. 7), such as overcharging of water and electricity, etc. We have been adopting a multi-pronged approach in proactively identifying, investigating and pursuing appropriate legal actions on suspected contraventions. As of September 2025, the Department has prosecuted 1 229 cases, of which 871 cases have been convicted with a 100% success rate, involving 758 SDU landlords and fines amounting to \$2 331 000.

In 2024-25, thanks to the concerted efforts of our colleagues, the Department achieved the key performance indicator of checking landlords of no less than 1 000 SDU households on whether they have committed offences for regulated tenancies. In addition, we launched a new round of publicity and education work in March 2025 to enhance public awareness of the key offences under the tenancy control regime.

During the year, the Department has continued to further deepen our colleagues' understanding of the Hong Kong SAR's constitutional order, the country's development and national security through attendance at various programmes, visits and seminars organised by the Civil Service College and other Government departments. Our colleagues have also staunchly supported various community and volunteer services, and participated in large-scale Government operations with a "One Government" mindset. In recognition of the devotion to helping

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深水埗公共屋邨的长者及伤健人士并向他们派发福袋，一同庆祝中华人民共和国成立七十五周年。

the people in need from all walks of life and contributions to community services, our Volunteer Service Team was honoured to receive the Bronze Prize for the Outstanding Volunteer Team Award, along with two individual awards under the 2024 Civil Service Volunteer Commendation Scheme. In September 2024, the Team also celebrated the 75<sup>th</sup> anniversary of the founding of the People's Republic of China by visiting and distributing gifts to the elderly and the handicapped living in a public housing estate in Sham Shui Po.

### 机遇与展望

为应对层出不穷的业务需求，以及提供更方便实用的电子政府服务，本署致力持续善用创新科技，精简工序和将工作流程数码化，并促进跨部门协作。例如，我们即将为一站式网上平台「差餉百宝箱」的用户推出人工智能聊天机械人，为商业用户提供全天候即时及互动的个人化客户支援。

### Opportunities and Prospects

To support the evolving business needs and provide more useful and convenient e-Government services, the Department is dedicated to continuously leverage innovation and technology, streamline and digitalise processes, and advance cross-departmental collaboration in our work. For instance, we will soon deploy an AI-enabled chatbot for users of our online one-stop portal, Rates Kit, to provide business payers with 24/7 instant and interactive personalised customer support.

本署亦正审视工作优次及内部资源，务求提升服务效率，并提供更具成本效益的公共服务。此外，我们将继续竭尽全力实施和执行分间单位的租务管制，并与其他部门携手合作，以加强对分间单位租客的保障。

The Department is also reviewing work priorities and internal resources with a view to enhancing service efficiency and delivering more cost-effective public services. Besides, we will continue to exert our best efforts to administer and enforce the tenancy control of SDUs, and collaborate with other departments for furthering the protection to tenants of SDUs.

我衷心感谢全体同事羣策羣力、秉持专业精神悉力以赴，以致 2024-25 年度的所有工作得以达标，并成功落实各项主要措施。展望未来，我和同事们会发挥自身优势，灵活应变，迎难而上，并继续力求卓越，提供优质公共服务。

I extend my gratitude to all our staff for the great teamwork, professionalism and unwavering support in achieving all performance targets and successfully delivering key initiatives in 2024-25. Moving forward, my colleagues and I will build on our strengths and navigate the challenges ahead with agility and resilience, while continuing our pursuit of excellence in delivering public services.

差餉物业估价署署长  
萧家贤太平绅士  
2025 年 9 月

Kevin K Y SIU, JP  
Commissioner of Rating and Valuation  
September 2025