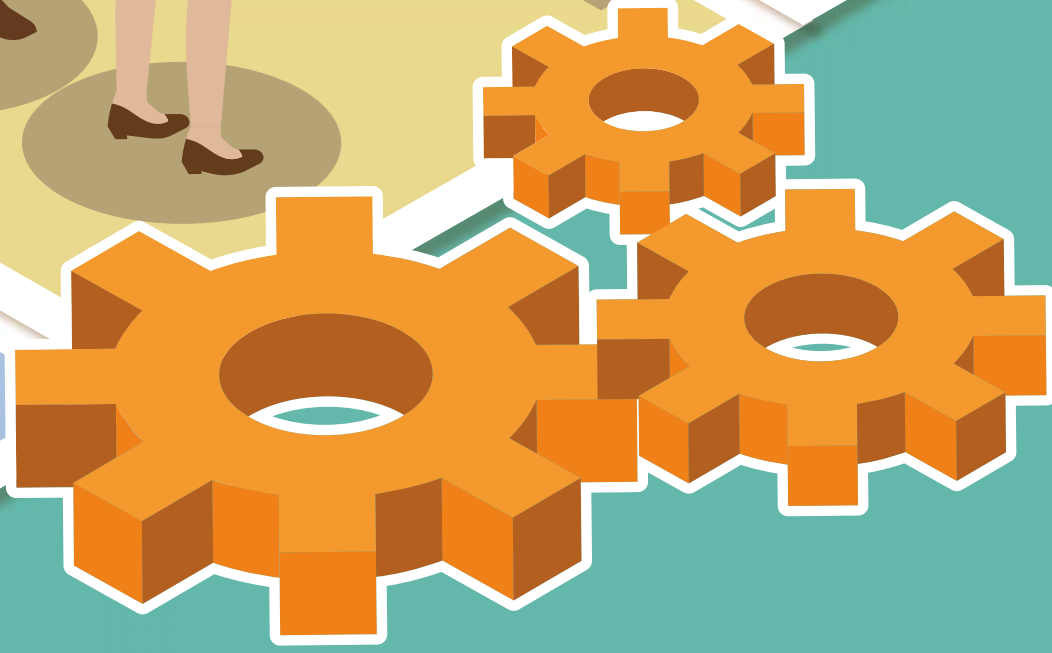
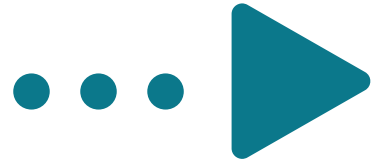


# 职能

Functions





12

评估差饷  
Rating Assessment

13

评估地租  
Government Rent Assessment

15

帐目和发单  
Accounting and Billing

16

物业估价服务  
Property Valuation Services

17

物业资讯服务  
Property Information  
Services

19

业主与租客服务  
Landlord and Tenant Services

差饷物业估价署的主要职能计有：

- 评估差饷和地租；
- 管理差饷和地租的帐目与发单；
- 为政府的决策局和部门提供物业估价服务；
- 为政府的决策局和部门、公共机构与私营机构提供物业资讯服务；以及
- 执行《业主与租客（综合）条例》（第7章），包括就租务事宜向业主及租客提供谘询和调解服务，并采取适当执法行动。

### 评估差饷

差饷是一项就使用物业而征收的税项，并按应课差饷租值乘以一个指定百分率征收。

应课差饷租值是根据物业在指定日期可取得的全年租金估值。

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

### 估价册

估价册载录所有已评估差饷的物业及其应课差饷租值。

截至2023年4月1日，估价册所载的差饷估价物业单位有2 661 349个，应课差饷租值总值约为6 940亿元，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.

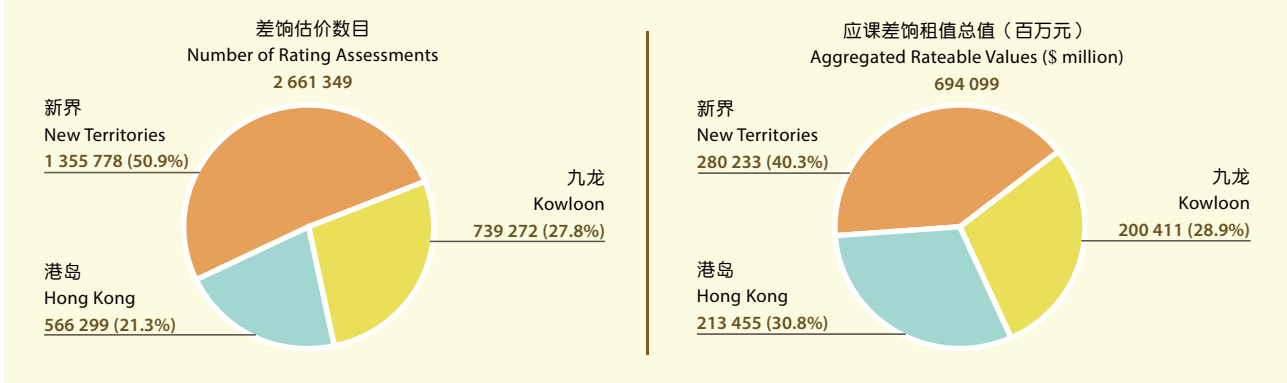
The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

### 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 2023 contained 2 661 349 rating assessments with a total rateable value of about \$694 billion. Further details are shown in Tables 1 - 8.

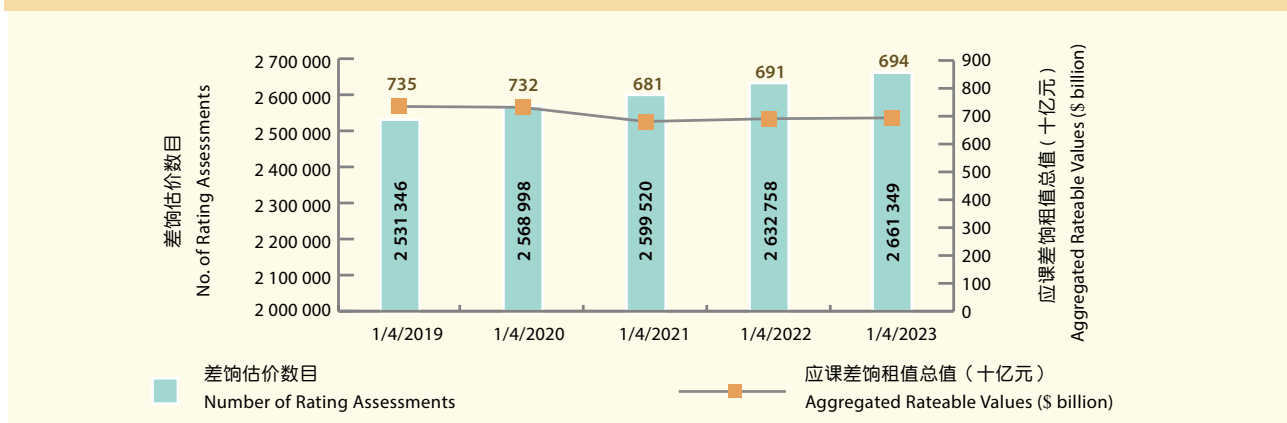
截至2023年4月1日的差饷估价数目和应课差饷租值总值  
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2023



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).

### 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徵收地租，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 2023 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 092 460 個，應課差餉租值總值約為 4 390 億元，詳情請參閱表 9。

按第 515 章徵收的地租，是物業應課差餉租值的 3%，並隨應課差餉租值的改變而調整。須繳納此地租的物業，包括根據下列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徵式地租。

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 2 092 460 assessments as at 1 April 2023 with an aggregated rateable value of about \$439 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.

### 物业估价服务

#### 印花税

本署审查物业的转让，向印花税署署长（由税务局局长兼任）提供估值方面的意见，以保障政府的印花税收入。如申报的转让价值低于市值，本署会提供物业的合理市值估价。

本署亦为没有订明价值的转让物业提供估值。



#### 遗产税

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

#### 为其他政府部门提供估价服务

本署亦经常因应其他政府部门和半官方机构的工作需要而提供估价服务。

### Property Valuation Services

#### Stamp Duty

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

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



#### Estate Duty

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

#### Valuations for Other Government Departments

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

## 物业资讯服务

### 物业市场资料

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

此外，本署亦会应各局和部门的要求，展开专题分析。

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

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.





### 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作住宅用途的租赁，包括向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。

### 咨询和调解服务

本署人员免费为市民提供全面的租务咨询和调解服务。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，提供咨询服务。

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，获得一般租务资讯。

### 执法和检控

本署就涉嫌触犯第7章的个案作出调查，并按该条例考虑采取法律行动。

### 新租出或重订协议通知书及租赁通知书

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

### Landlord and Tenant Services

The Department administers the Landlord and Tenant (Consolidation) Ordinance (Cap. 7) which deals with matters relating to the rights and obligations of landlords and tenants. Since 22 January 2022, the Ordinance also regulates domestic tenancies of subdivided units by providing tenants 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.

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

### Enforcement and Prosecution

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

### Notice of New Letting or Renewal Agreement and Notice of Tenancy

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