服务表现和成就
Performance and Achievements

评估差饷和地租

修订和更新估价册及地租登记册

本署不时修订和更新估价册及地租登记册内的资料，有关工作包括加入新建楼宇或须缴纳差饷及／或地租的物业、删除已拆卸楼宇和无须继续评估差饷及／或地租的物业，或删除曾更改结构的物业的原有估价，然后加入重新评定的估价。「临时估价」和「删除估价」是修订估价册及地租登记册的常用方法。

表 10 显示 2021-22 年度临时估价和删除估价的数目。下列图表显示估价册及地租登记册内按区域划分的临时估价和删除估价数目，以及有关的应课差饷租值：

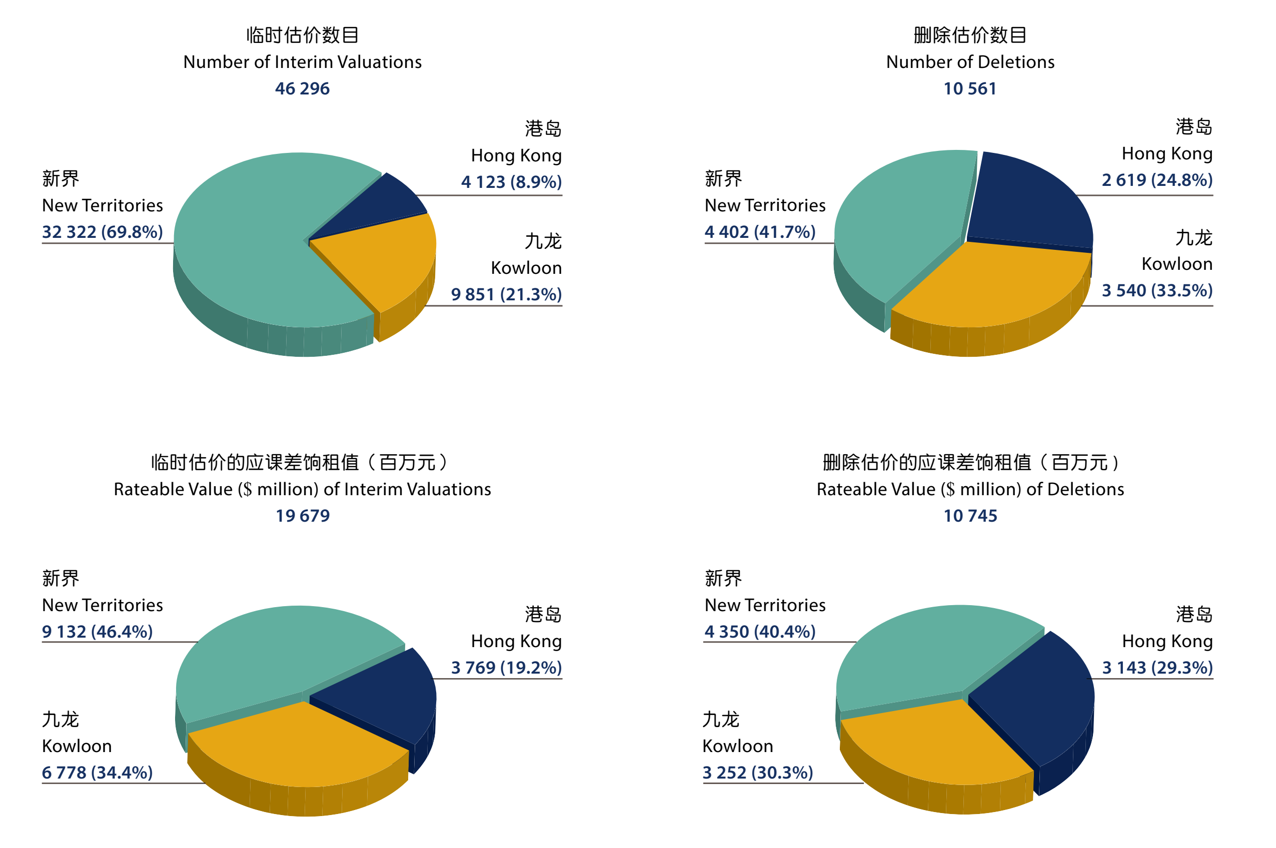
Rating and Government Rent

Maintenance of the Valuation List and Government Rent Roll

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

The number of interim valuations and deletions carried out in 2021-22 are shown in Table 10. The following charts show the distribution by region of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:

2021-22 年度临时估价和删除估价
Interim Valuations and Deletions in 2021-22



每年重估应课差饷租值

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

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

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

重估完成后，差饷及地租的应课差饷租值分别平均上升 1.0% 和 1.4%。

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

表 11 详列全面重估应课差饷租值后，主要类别物业的差饷和地租变动情况。

Annual General Revaluations

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

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

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

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

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

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

建议、反对和上诉

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

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

缴纳人如欲就临时估价、删除估价或更正估价册及地租登记册内的资料提出反对，可于有关通知书送达后28天内，向署长提交反对书。

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

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

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

表12详列本署过去两年处理的建议书、反对书和上诉个案数目。

Proposals, Objections and Appeals

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

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

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

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

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

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

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

差饷征收率

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

现时所有差饷收入均拨归政府一般收入帐目。

按供水情况扣减差饷

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

如没有淡水供应，则每年缴纳的差饷额可获扣减 15%。

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

Rates Percentage Charge

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

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

Water Concessions

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

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

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

**按供水情况扣减差饷的物业
Properties with Water Concessions**

	应缴差饷获扣减 7.5% Rates payable reduced by 7.5%		应缴差饷获扣减 15% Rates payable reduced by 15%	
	数目 No.	应课差饷租值（千元） Rateable Value ($'000)	数目 No.	应课差饷租值（千元） Rateable Value ($'000)
港岛 Hong Kong	-	-	11	37 192
九龙 Kowloon	-	-	2	67
新界 New Territories	1	10	504	42 662
总数 Overall	1	10	517	79 921

根据《地租（评估及征收）条例》（第 515 章）征收地租

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

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

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

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

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

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

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

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

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

服务表现和成就
Performance and Achievements

根据《政府租契条例》（第 40 章）为可续期土地契约征收地租

本署负责评估按《政府租契条例》征收的地租，并通知地政总署有关估价以供其发单及征收之用。截至 2022 年 3 月 31 日，有 232 177 个帐目须根据此条例缴纳地租。由于愈来愈多这类租契续期，加上此类土地在续期后重新发展逐渐增多，因此会有更多物业须根据第 40 章缴纳地租。

下表显示过去五年本署处理的个案宗数，以及评估的应课差饷租值总值：

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

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

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

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

	续期 Renewal		重新发展 Redevelopment	
年度 Year	已估价物业数目 No. of Assessments	应课差饷租值总值（百万元） Total Rateable Value ($ million)	已估价物业数目 No. of Assessments	应课差饷租值总值（百万元） Total Rateable Value ($ million)
2017-18	2 166	310	1 106	435
2018-19	511	107	1 963	602
2019-20	-	-	489	96
2020-21	-	-	2 019	538
2021-22	-	-	1 033	465

帐目和发单

差饷收入

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

下图显示过去五年的差饷总收入：

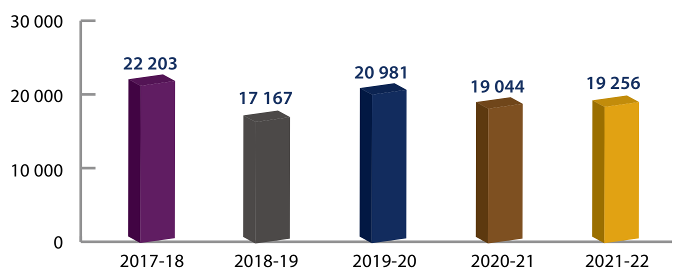
Accounting and Billing

Revenue from Rates

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

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

过去五年差饷收入（百万元）
Revenue ($ million) from Rates in the Past Five Years



差饷退款

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

Refund of Rates

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

差饷欠款

2021-22年度，本署向欠交差饷的业主追讨欠款的个案约有31 000宗。

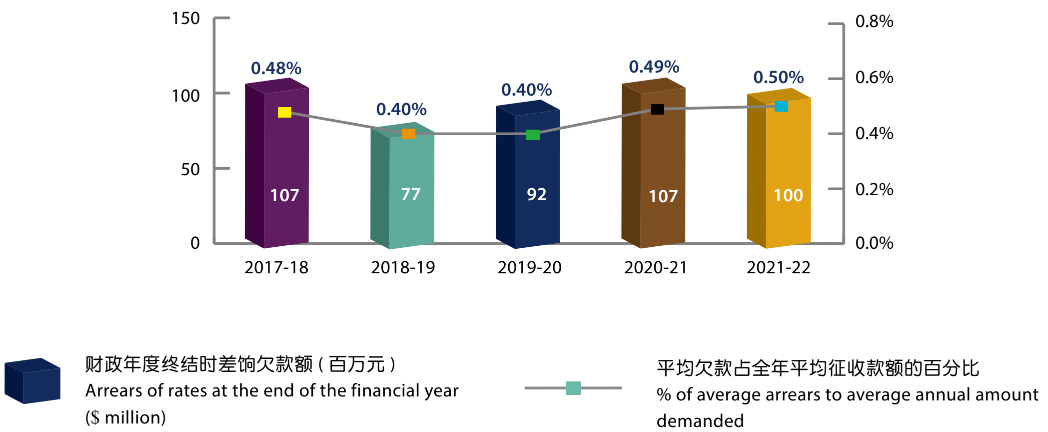
该财政年度终结时，约有29 000个帐目尚未清缴欠款，此数目并不包括现正办理原居村民豁免差饷申请的物业。截至2022年3月31日，录得的拖欠差饷额约为1亿元，相等于全年差饷征收额的0.5%。此差饷欠款比率远低于其他司法管辖地区所征收类似物业税项的欠款比率。下图显示过去五年的差饷欠款情况：

Arrears of Rates

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

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

过去五年差饷欠款
Arrears of Rates in the Past Five 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

地租收入及欠款

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

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

Revenue from Government Rent and Arrears

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

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

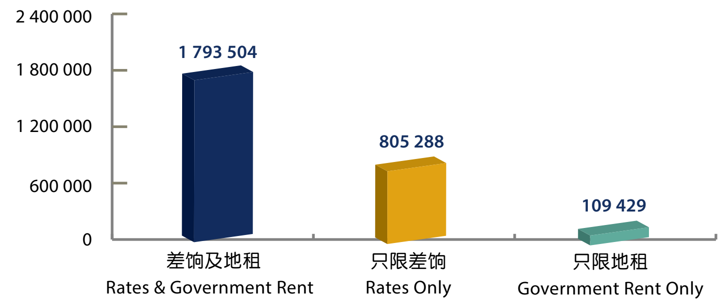
差饷和地租帐目

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

Rates and Government Rent Accounts

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

差饷及地租帐目
Number of Rates and Government Rent Accounts



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

宣传准时缴款

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

Announcement on Prompt Payment

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

估价及物业资讯服务

Valuation and Property Information Services

印花税

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

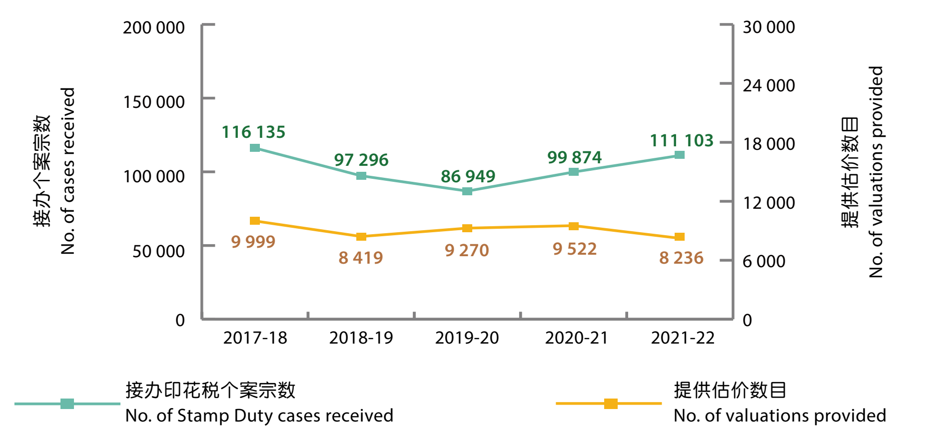
下图显示过去五年这方面的工作量：

Stamp Duty

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

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

过去五年印花税个案宗数
Number of Stamp Duty Cases in the Past Five Years



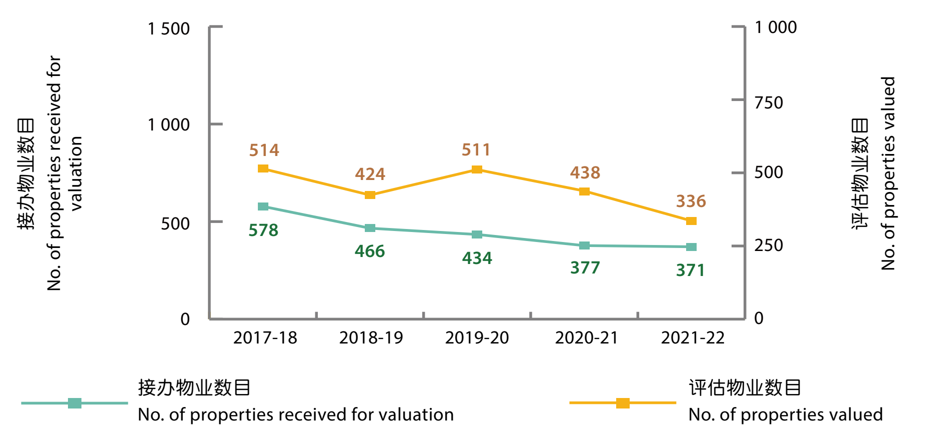
遗产税

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

Estate Duty

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

过去五年遗产税个案宗数
Number of Estate Duty Cases 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.

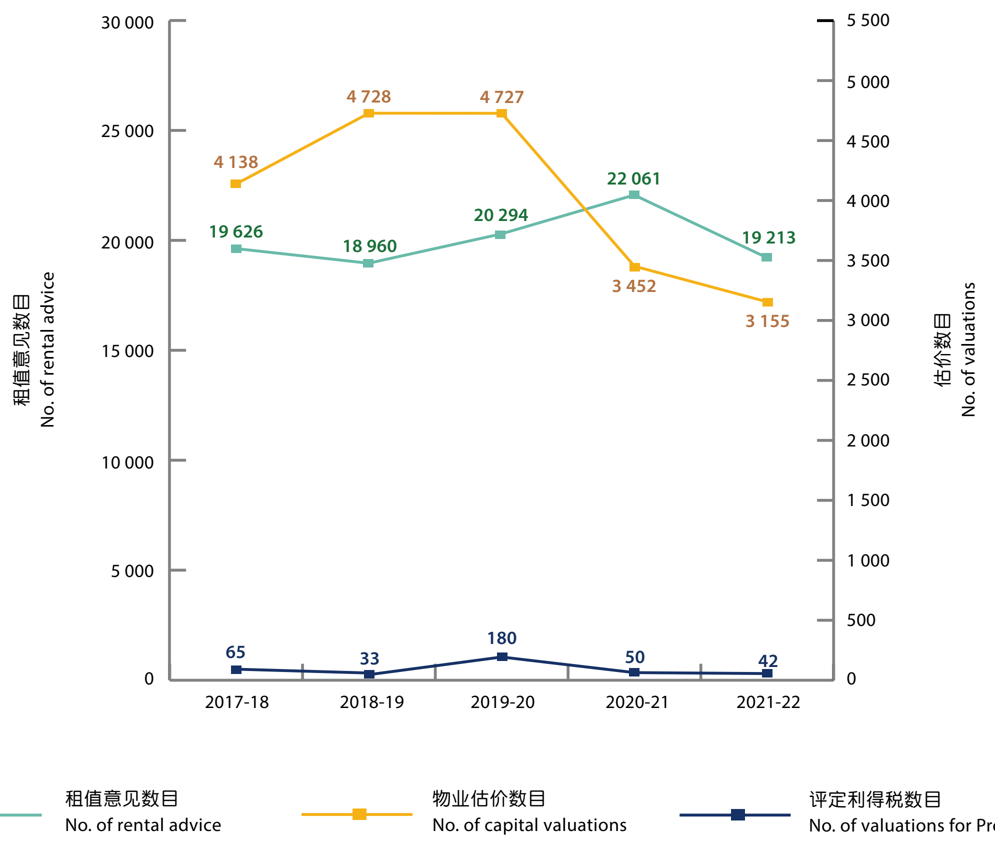
为其他政府部门和半官方机构提供估价服务

Valuations for Other Government Departments and Quasi-Government Bodies

过去一年间，为其他政府部门和半官方机构提供的估价服务，包括 19 213 宗租值意见、3 155 个物业售价评估，以及处理 42 宗利得税个案。下图概述本署过去五年提供的这类估价服务：

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

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



物业资讯服务

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

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

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

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

Property Information Services

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

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

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

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

服务表现和成就
Performance and Achievements

编配门牌号数

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

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

Building Numbering

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

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

楼宇名称

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

Names of Buildings

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

业主与租客服务

谘询和调解服务

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

新租出或重订协议通知书及租赁通知书

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

Landlord and Tenant Services

Advisory and Mediatory Services

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

Notice of New Letting or Renewal Agreement and Notice of Tenancy

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

服务表现和成就
Performance and Achievements

服务表现和目标

服务承诺

在 2021-22 年度服务承诺所载的全部 11 项工作均达标或超额完成。

24 小时自动电话资讯服务

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

使用这项服务的人士亦可选择以传真方式，索取物业市场统计数字等资料。

对市民有影响的政策和程序如有任何修改，本署亦会借此项服务通知市民。市民只需致电 2152 2152，便可使用这项服务。

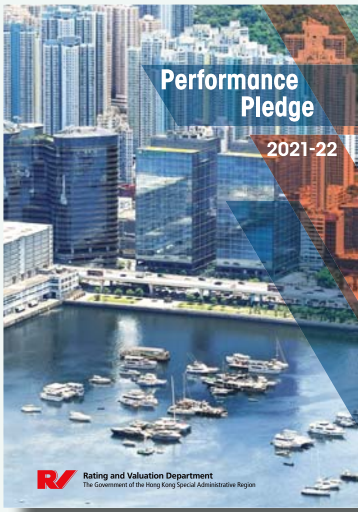
1823

除上述自动电话资讯服务之外，市民亦可致电 2152 0111，使用由「1823」接线生 24 小时接听的电话查询服务，此服务涵盖本署处理的一切事宜。

Performance and Service Targets

Performance Pledge

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



24-hour Automated Telephone Enquiry Service

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

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

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

1823

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