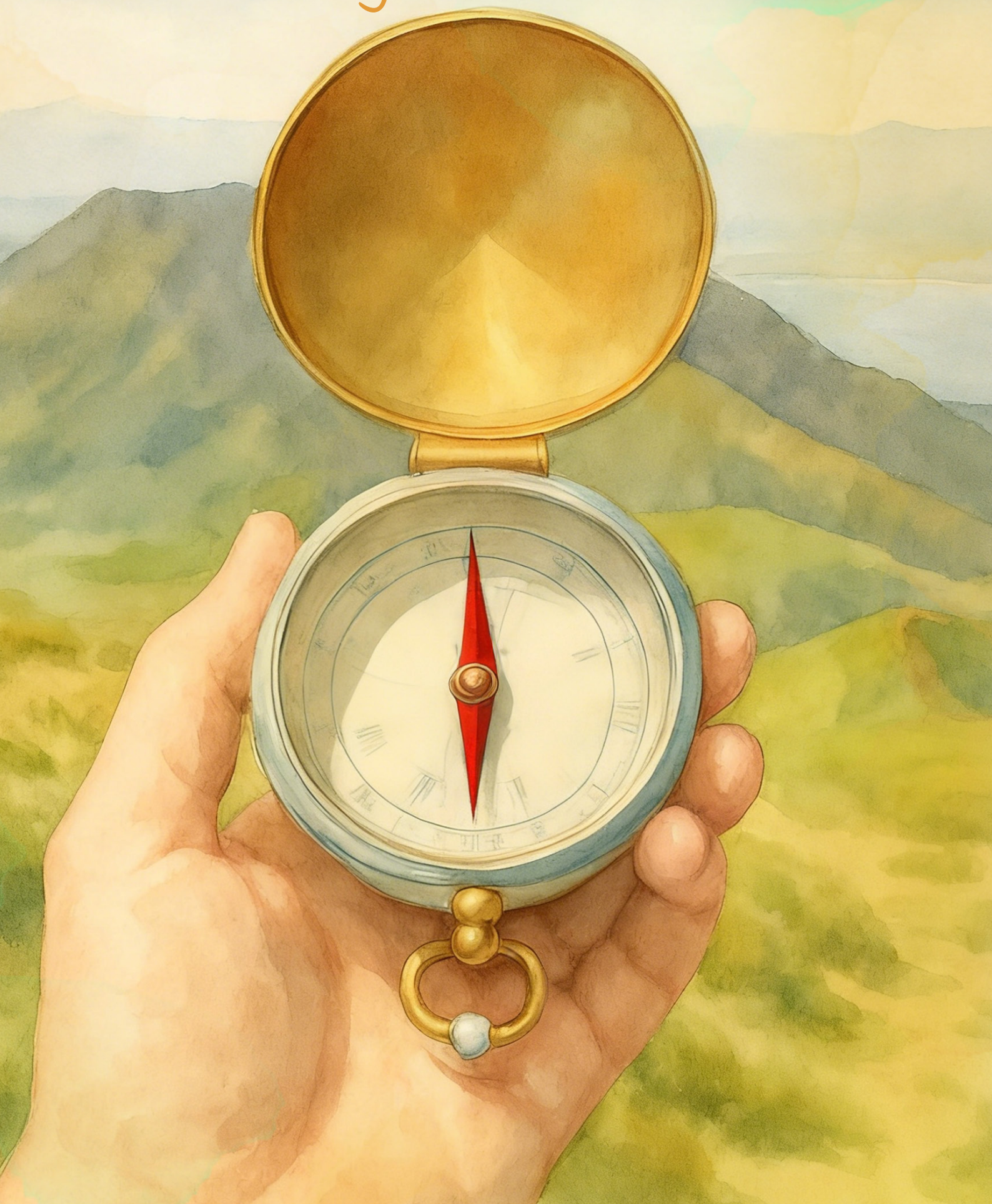


迎接挑战

Challenges Ahead



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迎接挑战 Challenges Ahead

每年全面重估应课差餉租值

全面重估差餉的目的，是根据市值租金水平重新评估物业的应课差餉租值，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，每年重估应课差餉租值实非易事。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

本署会继续对涉嫌违反租务管制的个案坚决执法。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，本署已为2025-26年度订立绩效指标，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。我们将继续宣传租务管制制度，以加强公众的认知。

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。

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 will continue to take resolute 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 for 2025-26 on checking landlords of no less than 1 000 subdivided unit households on whether they have committed offences for regulated tenancies. We will also continue to promote the tenancy control regime with a view to raising public awareness.

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.

迎接挑战 Challenges Ahead

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。

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.

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和评估本港物业等工作外判。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。

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 and assessment of properties in the territory. 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.

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。我们现正制定部门资讯科技计划，以有系统和具策略性的方式定下中短期的创新科技计划，借以提升本署公共服务的效率，优化人力及资源运用，并把握推行电子政府的机遇。

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 are in the progress of formulating the Departmental Information Technology Plan to enhance efficiency in delivering the Department's public services, optimise the use of manpower and resources, and pursue e-Government opportunities by leveraging innovation and technology solutions in a systematic and strategic manner in the short to medium-term.