

差饷物业估价署年报

Rating and Valuation Department

Annual Summary

2024-25



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

差 饷 物 业 估 价 署

年 报 2024 - 25

Rating and Valuation Department
Annual Summary 2024-25



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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.

差饷物业估价署年报 2024-25

Rating and Valuation Department Annual Summary

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并进，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 180th 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.

署长序言

Commissioner's Overview

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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Commissioner's Overview

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 75th 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「差饷百宝箱」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。展望将来，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.

差饷物业估价署署长
萧家贤太平绅士
2025 年 9 月

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



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 Mission

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。

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 Values

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.

A watercolor illustration of a person's lower body and hands. The person is wearing blue jeans with a small tear at the knee and orange pants. They are holding a white stylus pen and drawing on a tablet with a grid pattern. The background is a light yellow.

职能

Functions

评估差饷
Rating Assessment

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评估地租
Government Rent Assessment

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帐目和发单
Accounting and Billing

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物业估价服务
Property Valuation Services

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物业资讯服务
Property Information Services

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业主与租客服务
Landlord and Tenant Services

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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谘询和调解服务，并采取适当执法行动。

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.

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2025年4月1日，估价册所载的差饷估价物业单位有2 731 011个，应课差饷租值总值约为7450亿元，详情请参阅表1至表8。

Rating Assessment

Rates are a tax on the occupation of landed properties and are levied at specified percentage(s) of rateable value.

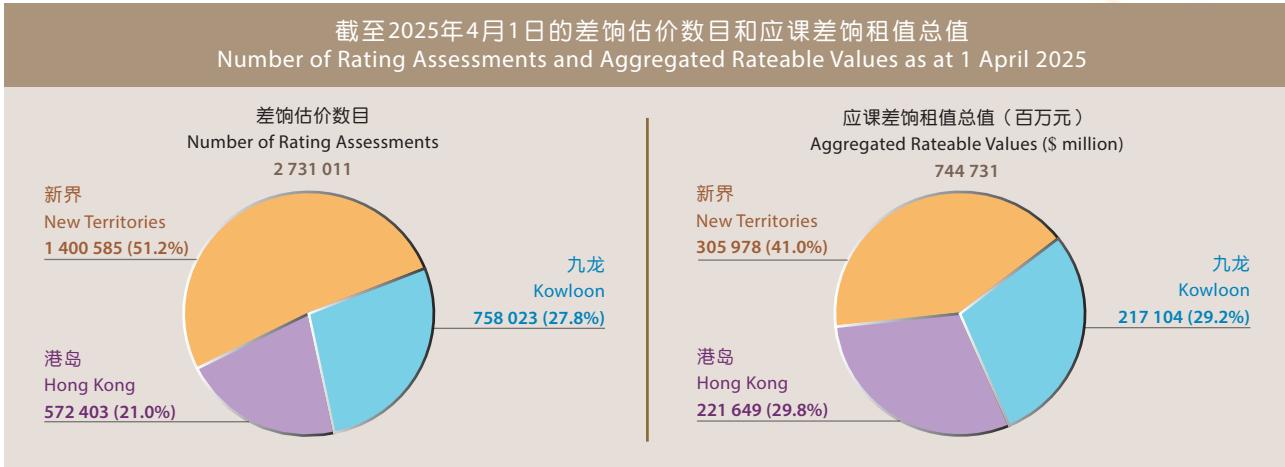
Rateable value is an estimate of the annual rental value of a property as at a designated date.

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 2025 contained 2 731 011 rating assessments with a total rateable value of about \$745 billion. Further details are shown in Tables 1 - 8.



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:



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

差饷物业估价署署长负责评估和征收地租，并编制地租登记册，载列所有根据本条例适用租契的物业及其应课差饷租值。截至 2025 年 4 月 1 日，地租登记册所载的估价物业单位有 2 153 429 个，应课差饷租值总值约为 4 740 亿元，详情请参阅表 9。

按第 515 章征收的地租，是物业应课差饷租值的 3%，并随应课差饷租值的改变而调整。须缴纳此地租的物业，包括根据下列适用租契持有的物业：

- (a) 借《新界土地契约(续期)条例》(第 150 章)续期的政府租契；
- (b) 借《政府租契续期条例》(第 648 章)续期的政府租契；或
- (c) 租契中有订明责任缴交每年租金，而租金相等于租出土地的不时的应课差饷租值 3% 的政府租契。

唯一获豁免评估地租的是由乡郊原居村民（或其父系合法继承人）或祖 / 堂自 1984 年 6 月 30 日以来一直持有的旧批约地段、乡村地段、小型屋宇或相若的乡郊土地。继续持有此类乡郊土地的原居村民或祖 / 堂，只须向地政总署署长缴纳象征式地租。

对于大部分须按第 515 章缴纳地租的物业而言，用作计算地租的应课差饷租值，等同于用作计算差饷的应课差饷租值。如物业获豁免评估差饷，或物业只有部分须缴纳地租，例如：物业所处土地部分是根据适用租契而持有，而另一部分是根据其他类别的租契持有，则本署会另行厘定相关的应课差饷租值。

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 of an applicable lease under this Ordinance. The Government Rent Roll contained 2 153 429 assessments as at 1 April 2025 with an aggregated rateable value of about \$474 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 the following leases:

- (a) a Government lease extended by the New Territories Leases (Extension) Ordinance (Cap. 150);
- (b) a Government lease extended by the Extension of Government Leases Ordinance (Cap. 648); or
- (c) a Government lease under which there is an express obligation to pay an annual rent of an amount equal to 3% of the rateable value from time to time of the land leased.

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

可续期政府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。

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 Government 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.

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。

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.



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，并会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，即属触犯该条例的有关罪行。

此外，本署每月发布从表格 AR2 中所得并经分析的分间单位租金资料，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 Mediator 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 this 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 this Ordinance.

The Department also publishes 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。

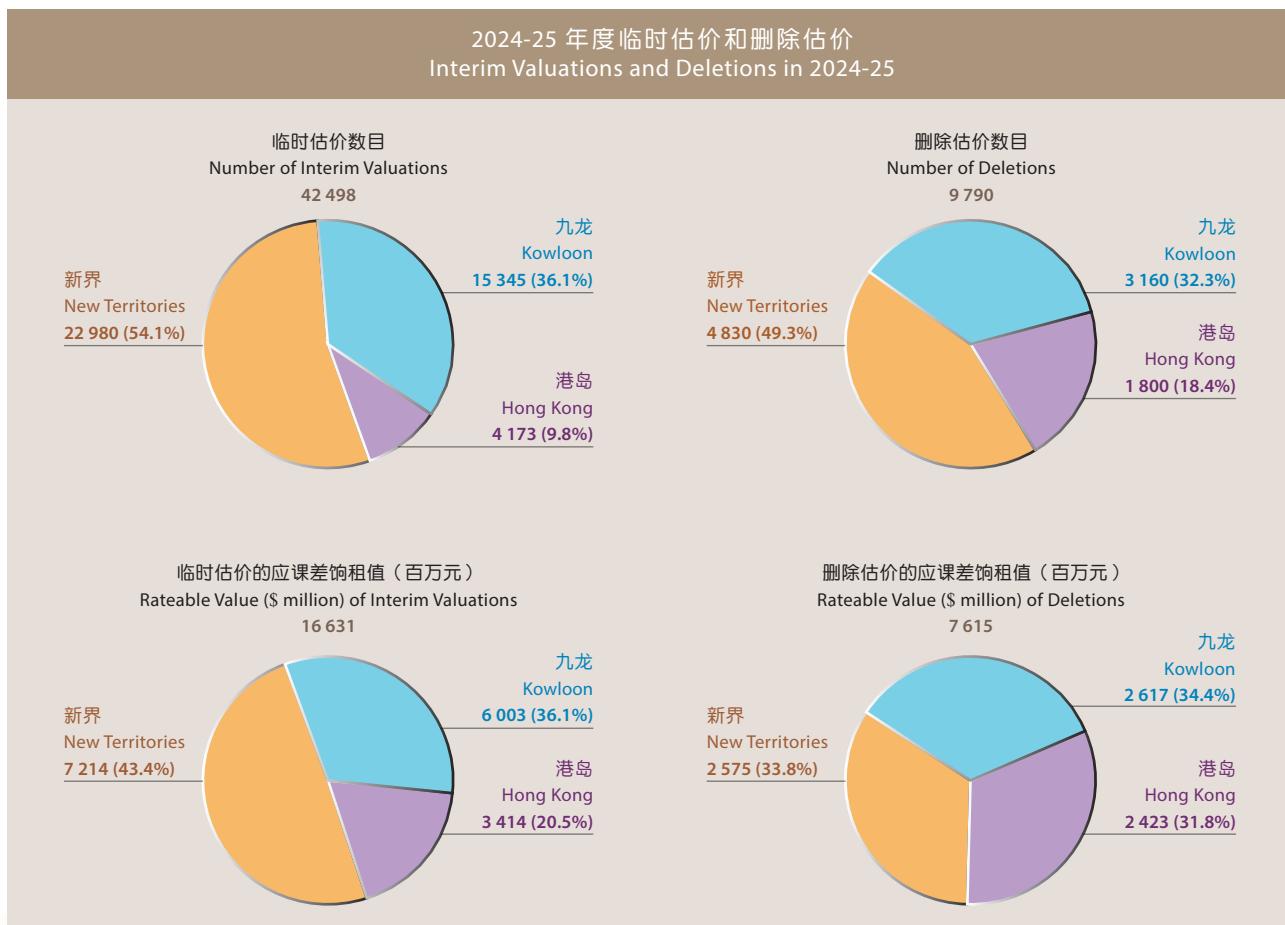
表 10 显示 2024-25 年度临时估价和删除估价的数目。下列图表显示估价册及地租登记册内按区域划分的临时估价和删除估价数目，以及有关的应课差饷租值：

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 2024-25 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 2025-26 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 2 731 011 个物业的应课差饷租值，以及载于地租登记册内 2 153 429 个物业的应课差饷租值。

新应课差饷租值乃根据 2024 年 10 月 1 日这指定日期的市场租金而厘定，生效日期是 2025 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 4.0% 和 4.6%。

在新的估价册内，其中 81.9% 物业的应课差饷租值平均上升 7.9%，另有 13.9% 物业的应课差饷租值维持不变，余下 4.2% 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。

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。

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 2 731 011 assessments in the Valuation List and 2 153 429 assessments in the Government Rent Roll were reviewed in the revaluation for 2025-26.

The new rateable values which took effect on 1 April 2025 were based on market rents as at the designated reference date of 1 October 2024.

The exercise had resulted in an average increase in rateable values of 4.0% for rates and 4.6% for Government rent.

For 81.9% of the properties in the new Valuation List, the rateable values were increased by 7.9% on average. Another 13.9% had no change in rateable values. The remaining 4.2% 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.

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.

服务表现和成就

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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份，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。

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。以 2024-25 财政年度截至 2024 年 12 月 31 日而言，所有物业的差饷征收率为 5%。由 2025 年 1 月 1 日起，所有非住宅物业的差饷征收率为 5%。至于住宅物业，应缴差饷采用下列的累进差饷征收率计算：

住宅物业的应课差饷租值 Rateable Value of Domestic Tenements	差饷征收率 Rates Percentage Charge(s)
首 550 000 元 First \$550 000	5%
另 250 000 元 Next \$250 000	8%
余额 Remainder	12%

现时所有差饷收入均拨归政府一般收入帐目。

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.

Rates Percentage Charge(s)

Rates are payable at specified percentage(s) of rateable value. For the financial year 2024-25 up to 31 December 2024, the rates percentage charge for all tenements was 5%. With effect from 1 January 2025, the rates percentage charge for all non-domestic tenements is 5%. For domestic tenements, rates are calculated according to the following progressive rates charge scale:

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

服务表现和成就

Performance and Achievements

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濾的淡水，每年繳納的差餉額可獲扣減 7.5%。

如沒有淡水供應，則每年繳納的差餉額可獲扣減 15%。

下表概列截至 2025 年 3 月 31 日，這些按供水情況獲扣減差餉的物業數目和應課差餉租值總數：

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 31 March 2025 are summarised in the table below:

按供水情況扣減差餉的物業 Properties with Water Concessions			
應繳差餉获扣減 7.5% Rates payable reduced by 7.5%		應繳差餉获扣減 15% Rates payable reduced by 15%	
數目 No.	應課差餉租值（千元） Rateable Value (\$'000)	數目 No.	應課差餉租值（千元） Rateable Value (\$'000)
港島 Hong Kong	-	-	8 31 344
九龍 Kowloon	-	-	1 43
新界 New Territories	1 10	465	43 824
总数 Overall	1 10	474	75 211

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2025年4月1日，地租登记册记载的估价
物业单位有2 153 429个。

2024-25年度，本署为征收地租而作出的临时
估价有32 048个，删除估价则有5 458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
政府租契征收地租

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2025年3月31日，有235 744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。

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 2025 was 2 153 429.

The number of interim valuations and deletions
carried out in 2024-25 for Government rent
purposes were 32 048 and 5 458 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 Government 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 2025, there were
235 744 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)	
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	
2024-25	1 423	433	408	240	

帐目和发单

差饷收入

2024-25 年度的差饷收入约为 327.24 亿元，反映了年内因差饷宽减措施而少收约 30.8 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 2024-25 was about \$32 724 million, reflecting the revenue foregone of about \$3 080 million attributable to rates concession granted in the year.

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。2024-25 年度退还的款额微不足道。

差饷欠款

2024-25 年度，本署向欠交差饷的业主追讨欠款的个案约有 34 000 宗。

该财政年度终结时，约有 39 000 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 2025 年 3 月 31 日，录得的拖欠差饷额约为 2.37 亿元，相等于全年差饷征收额的 0.7%。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：

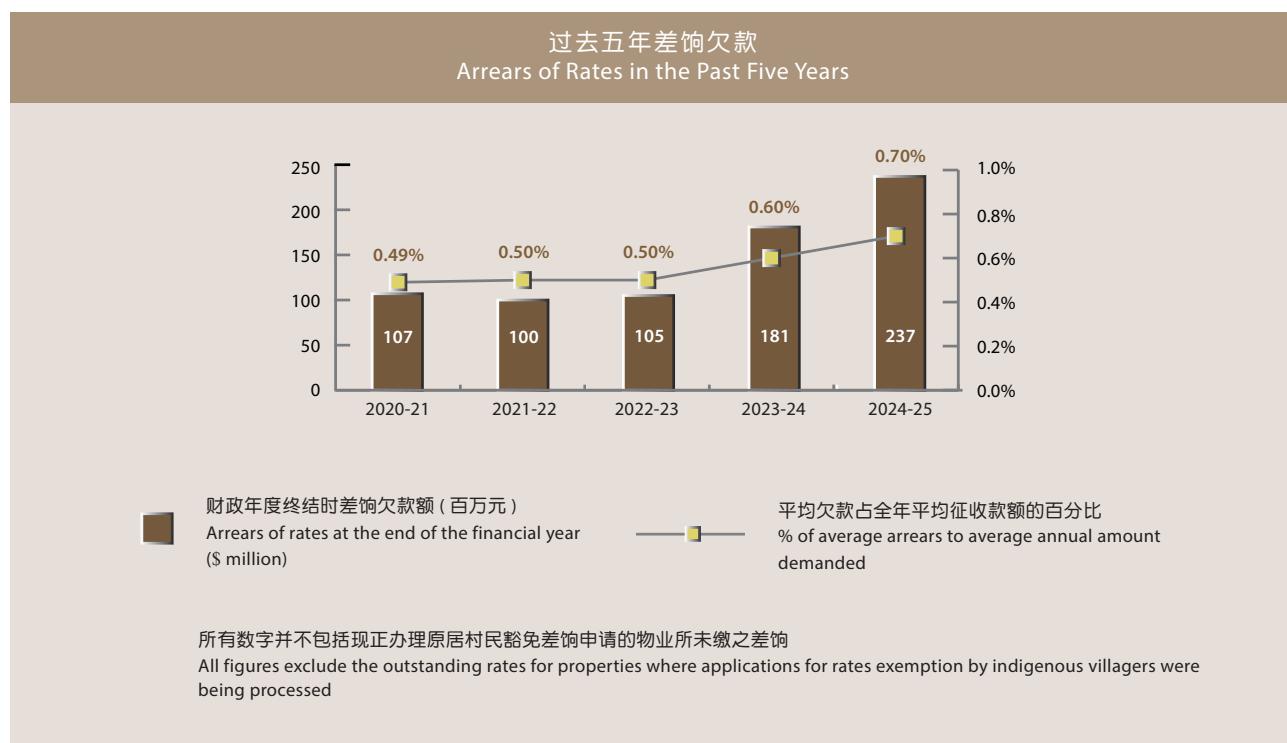
Refund of Rates

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 2024-25.

Arrears of Rates

In 2024-25, the Department took recovery action in respect of arrears outstanding for about 34 000 cases.

Some 39 000 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 2025, about \$237 million of rates arrears, or 0.7% 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:



服务表现和成就

Performance and Achievements

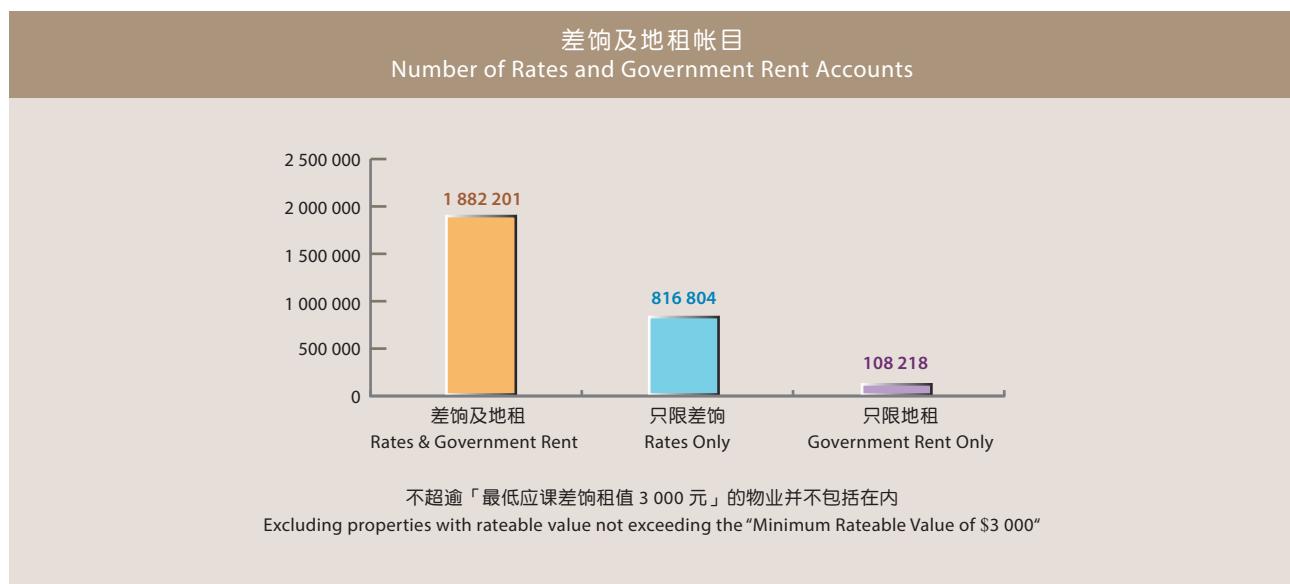
地租收入及欠款

2024-25 年度按第 515 章评估的地租收入约为 130.35 亿元。

截至 2025 年 3 月 31 日，拖欠地租的帐目约有 27 000 个，未收的款项约为 1.16 亿元，平均欠款占全年平均地租征收额 0.8%，此次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。

差饷和地租帐目

截至 2025 年 4 月 1 日，本署处理约 281 万个差饷和地租帐目。下图显示各类帐目的数量：



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。

Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2024-25 was about \$13 035 million.

Some 27 000 accounts had rent arrears as at 31 March 2025, comprising about \$116 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.

Rates and Government Rent Accounts

About 2.81 million rates and Government rent accounts were maintained by the Department as at 1 April 2025. These accounts are set out in the chart below:

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

2024-25 年度，本署共接获 85 971 宗需作审查和估价的个案，并提供 8 605 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。

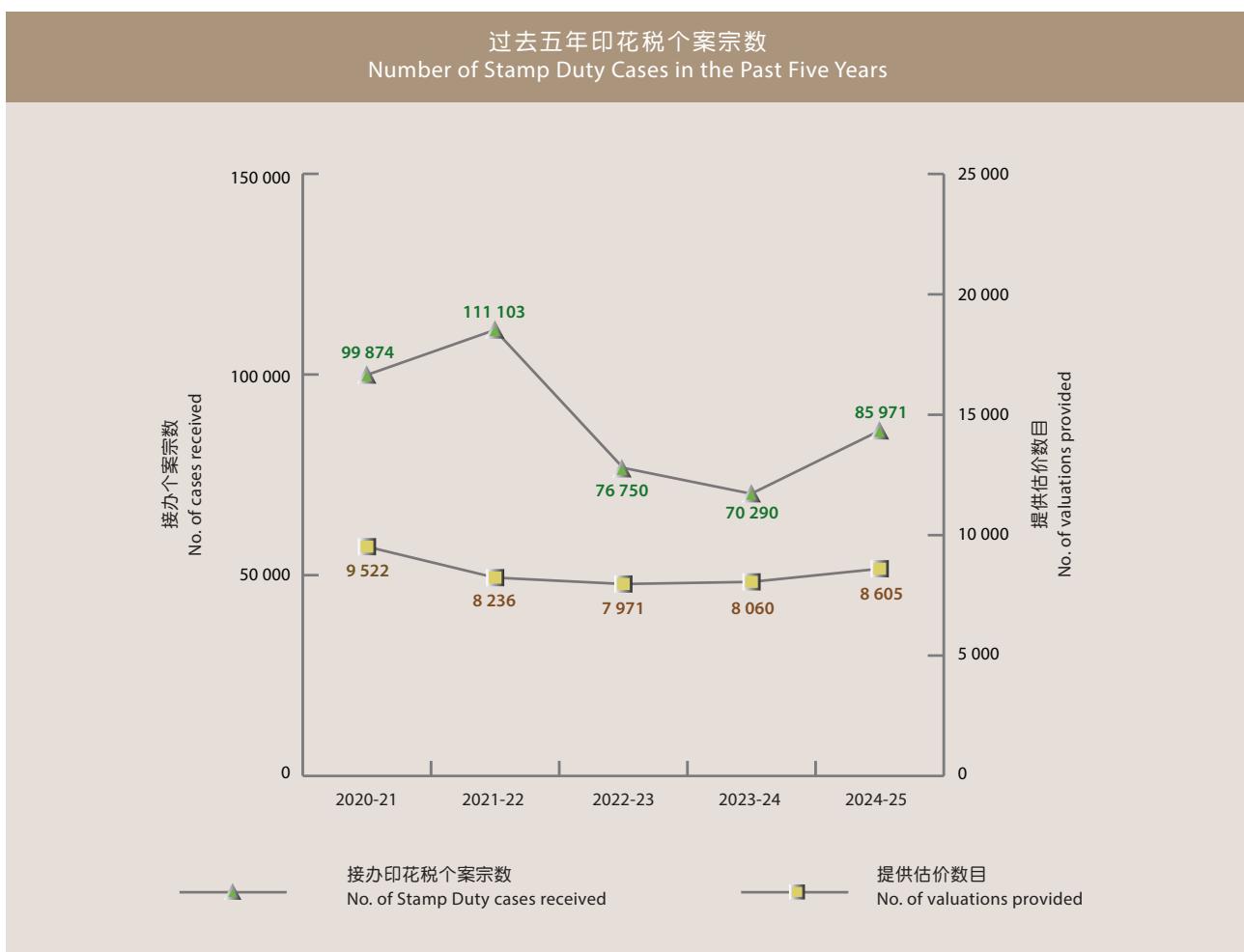
下图显示过去五年这方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2024-25, the number of cases received for examination and valuation was 85 971. The Department provided 8 605 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

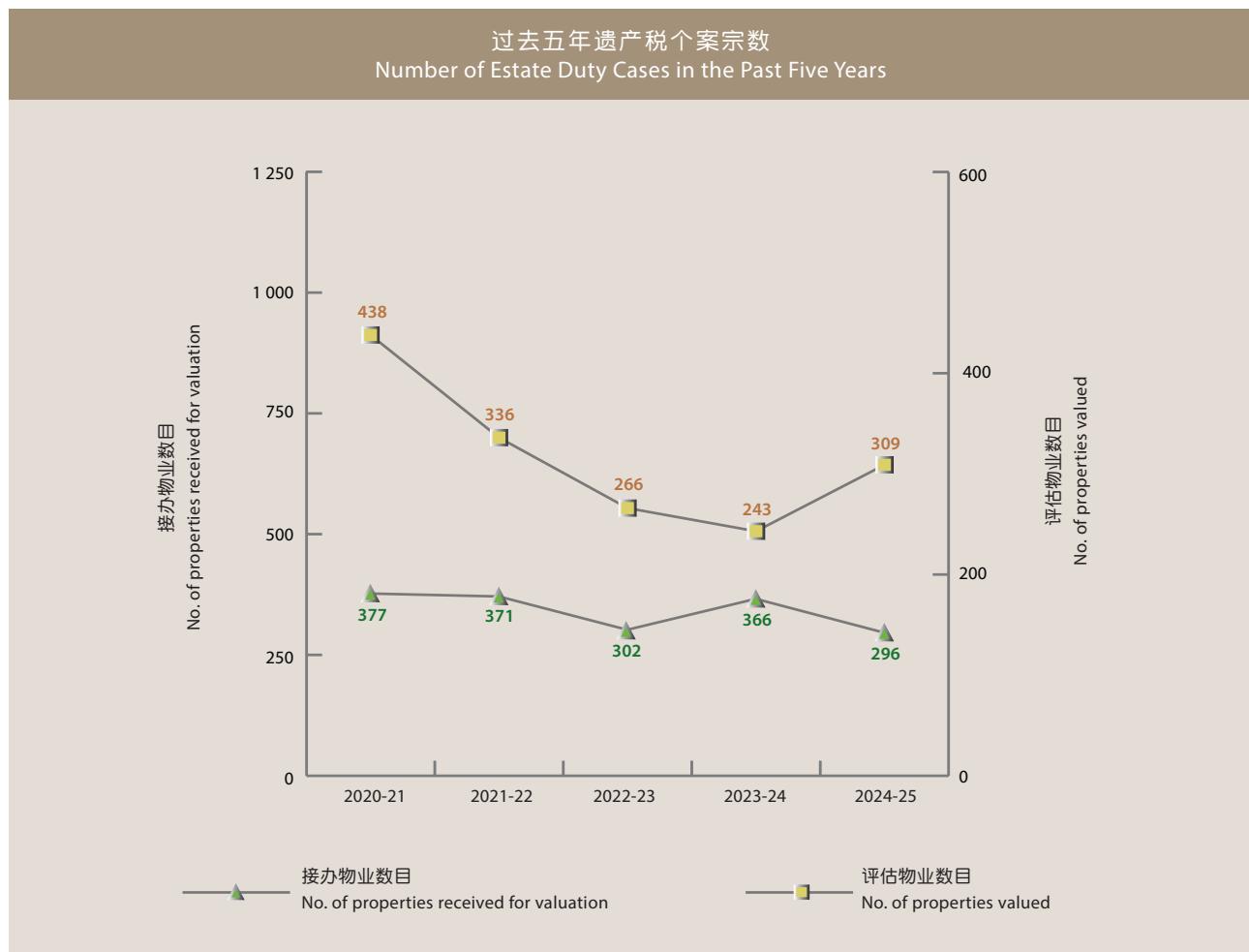
Performance and Achievements

遗产税

年内共有 86 宗个案交由本署评定物业价值，涉及 296 个物业。下图显示过去五年的遗产税工作量：

Estate Duty

During the year, 86 cases involving 296 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

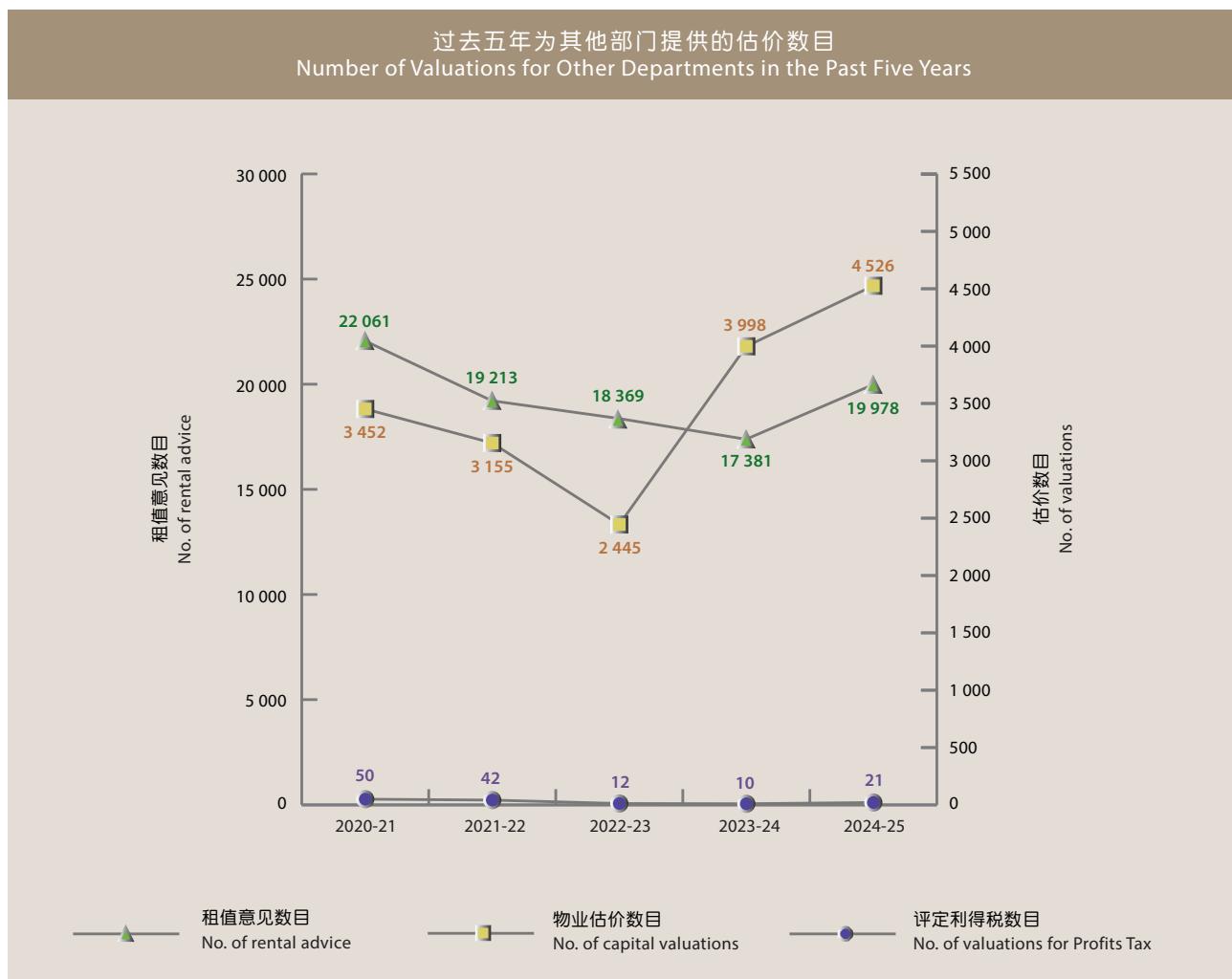
Performance and Achievements

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 19 978 宗租值意见、4 526 个物业售价评估，以及处理 21 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 19 978 rental advice, 4 526 capital valuations and 21 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:



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》2025 年版回顾 2024 年物业市场的情况，并预测 2025 及 2026 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 2025 edition of the "Hong Kong Property Review" gives a review of the property market in 2024 and provides forecasts of completions in 2025 and 2026. 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

2024-25 年度获编配门牌号数的发展项目有 873 个，其中 809 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

谘询和调解服务

2024-25 年度，本署处理约 102 000 宗查询，其中 38 000 宗由本署每天派驻土地审裁处当值的人员处理，另有 900 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

2024-25 年度，本署共处理约 89 000 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 2024-25, 873 developments were allotted with building numbers, of which 809 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 Mediator Services

In 2024-25, around 102 000 enquiries were handled, with 38 000 and 900 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 89 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2024-25.

服务表现和成就

Performance and Achievements

服务表现和目标

服务承诺

在 2024-25 年度服务承诺所载的全部 11 项工作，以及查核分间单位的业主有否触犯针对规管租赁罪行的绩效指标，均达标或超额完成。

Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2024-25 Performance Pledge, as well as the key performance indicator for checking landlords of subdivided units on whether they have committed offences for regulated tenancies, 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



物业资讯网
Property Information Online

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递交电子表格及「差饷百宝箱」
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电子缴费选项

Enhanced Billing and
Electronic Payment Options

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分间单位租务管制

Tenancy Control of Subdivided Units

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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、楼龄和许可以用途；
- 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饷租值；以及
- 查询差饷及 / 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
- 差饷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「差饷百宝箱」

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，以及本署所有其他公用表格。这递交电子表格服务与「智方便」平台无缝衔接，用户可透过个人身份认证，将已储存的资料自动填写于本署大部分电子表格。

为了让商业用户可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，本署于2025年4月推出名为「差饷百宝箱」的一站式网上平台。已登记的商业用户可随时随地享用为其度身订造的服务，包括用户可在安全可靠的中央物业平台上，通过更简便的流程，快速就公司辖下多个物业以电子方式提交「修改估价册或地租登记册建议书」；以及轻松索取本署发出的相关电子通知书等。本署日后会推出更多以客为本的电子服务。

Electronic Submission of Forms and Rates Kit

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, as well as all other public forms of the Department. This e-Form submission service provides seamless interface with the "iAM Smart" portal and allows automatic pre-filling of information through the authenticated single digital identity for most of the forms.

To facilitate business users with multiple tenements in managing their rating and Government rent assessments and accounts easily and conveniently, an online one-stop portal called Rates Kit was launched in April 2025. Registered business users can enjoy customised e-services at their fingertips, including quick and secure maintenance of a centralised property platform for multiple tenements of the company; streamlined processes of submitting Proposals for Alteration of the Valuation List or Government Rent Roll electronically in bulk; and easy retrieval of relevant electronic notices from the Department, etc. More customer-centric e-services will be added in future.



新增和优化服务

New and Improved Services

经优化的发单服务与电子缴费选项

为配合实施住宅物业累进差饷制度，本署于2025年1月至3月季度推出新版「季度征收差饷及／或地租通知书」。新版通知书经简化后，更清楚地显示帐目资料及适用个案的应缴累进差饷款额。市民亦可使用本署的网上计算机，估算应缴差饷及地租款额。此外，「电子差饷地租单」服务支援「智方便」，已登记用户可使用各项无缝的发单和缴款服务，例如收取和即时清缴电子帐单。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。

Enhanced Billing and Electronic Payment Options

A new version of the Quarterly Demand for Rates and/or Government Rent was introduced in the January to March 2025 quarter to tie in with the implementation of the progressive rating system for domestic tenements. It has been simplified to display clearer billing information and show the amount of progressive rates charged for applicable cases. An online calculator is also available at the Department's website for the public to estimate their rates and Government rent payable. Besides, the eRVD Bill Service supports "iAM Smart" and allows registered subscribers to enjoy various seamless billing and payment services such as receiving electronic demands and settling them instantly. 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及刑罚的认知。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、邮寄或亲身到访的渠道之外，本署亦提供两份简单表格，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）。

在分析租赁通知书（表格AR2）所申报的分间单位租金资料后，本署每月发布分间单位的租金中位数，供市民参考。本署已提供规管周期中次期租赁的要约（表格AR1）及网上「次期租赁租金计算机」，方便相关分间单位业主和租客履行自身的法律责任，并计算法例所准许的次期租赁租金最高款额。我们亦陆续按照首期租赁届满的时间，分批发信给相关分间单位业主和租客，旨在协助他们了解各自的法定责任和权利。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

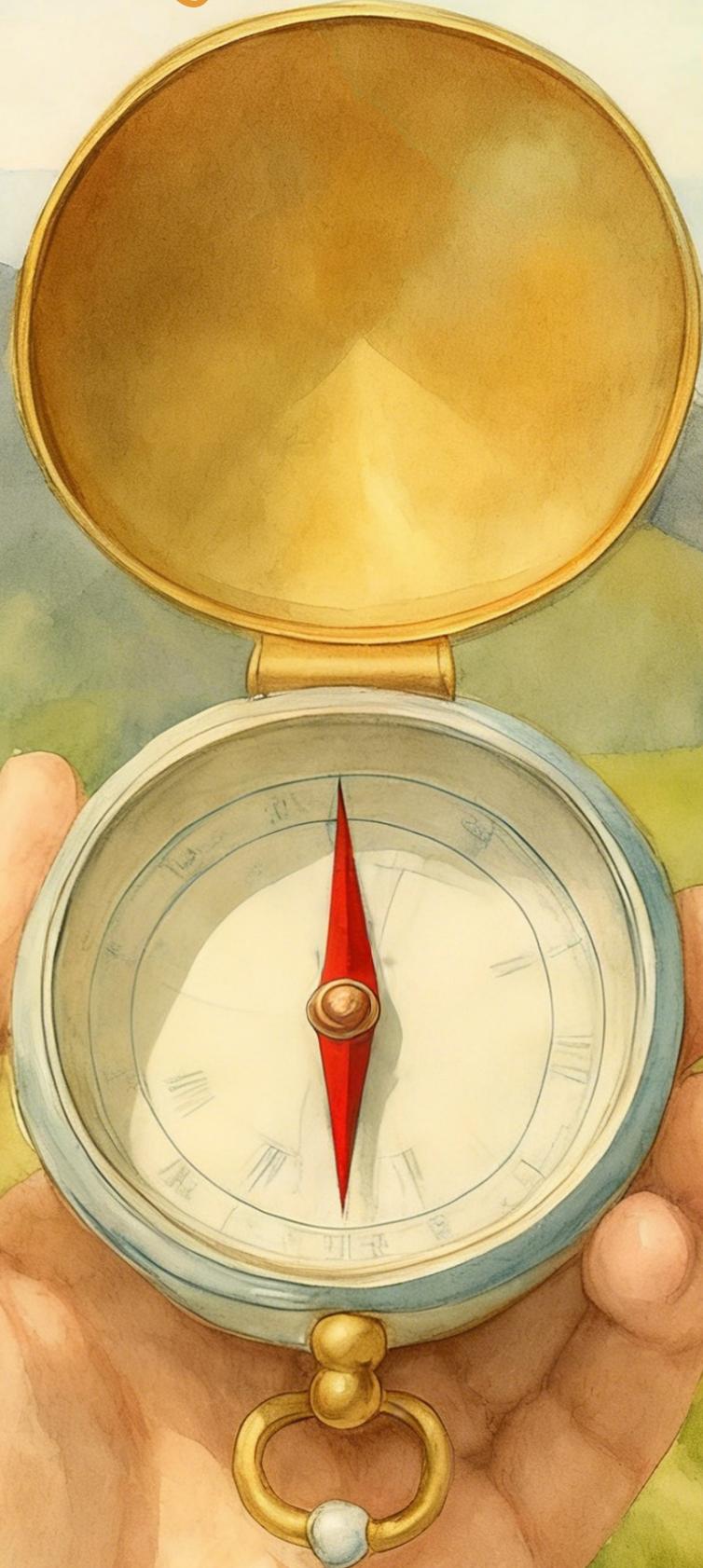
In March 2025, the Department launched a new round of publicity and education work to enhance public awareness about the key offences and penalties under the tenancy control regime. To encourage the public to report suspected contraventions to the Department promptly, the Department provides two simple forms, one for Tenant's Enquiry about Notice of Tenancy (Form AR3) and the other for Tenant to Lodge a Complaint (Form AR4), in addition to the channels through telephone hotline, by email, fax, post, or in person.

Upon analysis of the subdivided unit (SDU) rental information reported in the Notice of Tenancy (Form AR2), we publish the median rents of SDUs on a monthly basis for reference by the public. To facilitate the relevant SDU landlords and tenants in discharging their legal obligations and calculating the maximum amount of rent for the second term tenancy as permitted by law, the Department has provided the Offer for Second Term Tenancy of a Regulated Cycle (Form AR1) and the online "Second Term Tenancy Rent Calculator". We have also been issuing letters to the relevant SDU landlords and tenants in batches, according to first term tenancy expiry dates to assist them in understanding their respective statutory obligations and rights. 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.

The image shows two versions of the 'Form AR3' application form. The left version is for 'Landlord and Tenant (Consolidation) Ordinance (Cap. 7)' and the right version is for 'Rating and Valuation Department (Cap. 11)'. Both forms request information about the subdivided unit, tenant details, and rental terms. The right version includes a note about the landlord's obligation to submit Form AR3 to the Commissioner of Rating and Valuation.

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。

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.

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理制度，以加强公众的认知。

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.

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。

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.

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入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.

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Environmental Report

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》，并提供相关的谘询与调解服务。

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，致力推动实现2025年碳中和目标。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, with a view to contributing in achieving carbon neutrality before 2025. 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 WEEE Park 废电器电子产品處理及回收设施，让同事了解废弃电器电子产品的处理与回收流程，以及「转废为材」的理念；举办圣诞花环工作坊活动，同事借着利用可堆肥材料与落叶制作花环以宣扬保护大自然的讯息。

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；

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 an 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 a Waste Electrical and Electronic Equipment treatment and recycling facility, the WEEE Park, for staff to understand the treatment and recycling process of the waste electrical and electronic equipment and the idea of turning waste into resources; and Christmas Wreath Workshop for staff to utilise the compostable materials and leftover leaves to make wreaths 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;

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- 午膳时间或没有人使用办公室时关掉电灯；
- 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。

汽车

- 使用电动车及相关充电设备；
- 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；
- 车辆等候时停车熄匙，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。

- switch off lightings during lunch hours and when offices are not in use;
- 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.

Vehicles

- adopt electric vehicles (EV) and 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；
- 于佳节传送电子贺卡；以及
- 于实地视察时利用「地理空间资讯平台」获取资讯（例如地图）。

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;
- send out electronic seasonal greeting cards during festive seasons; and
- adopt Geospatial Information System platform for retrieving records (e.g. maps) for site inspections.



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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；
- 提倡同事出席会议和参加活动时自备杯子和餐具；
- 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。

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。

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;
- promote Bring Your Own Cups & Tableware when attending meetings and official 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.

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

2024-25 年度本署的 A3 和 A4 纸耗用量合共为 9 146 令，较 2002-03 年度的 12 070 令减少 24%。此外，2024-25 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 2024-25 was 9 146 reams, indicating a reduction of 24% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2024-25 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。

本署分别于 2004 年及 2010 年推出「综合发单及缴款服务」及「电子差饷地租单」服务，自此本署的纸张及信封耗用量持续减少。截至 2025 年 3 月 31 日为止，约有 170 000 个独立帐目整合成大约 2 300 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 99 700 个用户登记使用「电子差饷地租单」服务，连结超过 138 000 个缴纳人帐户，当中超过 63% 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。

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

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 2025, about 170 000 individual accounts were merged into around 2 300 consolidated accounts, and these payers holding multiple properties can receive a single consolidated demand. At the same time, over 99 700 subscribers have registered for the eRVD Bill Service, linking up over 138 000 payer accounts, and over 63% 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^{注一}在 2024-25 年度的总耗电量为 838 266 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。2024-25 年度共回收了 34 184 公斤废纸及 1 149 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。

本署位于长沙湾政府合署及入境事务大楼^{注二}的办公室分别自 2009 年及 2024 年获颁发《良好级室内空气质素检定证书》。

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。

电子政务服务

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

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 RVD office in Cheung Sha Wan Government Offices (CSWGO)^{Note 1} consumed 838 266 kWh of electricity in 2024-25, 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 2024-25, 34 184 kilograms of waste paper and 1 149 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.

RVD's offices at the CSWGO and the Immigration Tower^{Note 2}, have been awarded the "Good Class" Indoor Air Quality Certificate since 2009 and 2024 respectively.

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.

e-Government Services

To tie in with the e-Government initiative, promote paperless operation and improve our customer

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》规定送达的所有法定表格及通知书。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。此外，本署新推出的「差饷百宝箱」网上平台，提供以客为本的电子服务，让商业用户可就多个物业单位更简便地提出建议修改应课差饷租值、递交补充资料和收取相关电子通知书等，从而可减少用纸并降低碳排放，有助实现保护环境的目标。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

为提升保存和管理政府档案的效率，本署于2024年12月推行中央电子档案保管系统。此系统亦有助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2024-25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。

注二：入境事务大楼的办公室由2020年12月开始投入服务。

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. We also provide an e-submittable option to facilitate submission of all the other public forms to the Department. In addition, with the launch of a new Rates Kit, online portal for business users that allows bulk electronic submission of objections and supporting information to alter the rateable value of multiple assessments and retrieval of relevant electronic notices from the Department, etc., paper consumption and carbon emissions can be reduced, thus contributing to our environment protection goals. 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)

To enhance efficiency in preparing and managing government records, the Department rolled out the Central ERKS in December 2024. 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 2024-25 under comparable operating conditions.

Note 2 : Office at the Immigration Tower commenced operation in December 2020.

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陈子平先生
Mr Ronald CHAN

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

詹婉珊太平绅士
Ms Sandy JIM, JP

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

萧家贤太平绅士
Mr Kevin K Y SIU, JP

署长
Commissioner



蔡民伟太平绅士
Mr Leo M W CHOY, JP

副署长
Deputy Commissioner

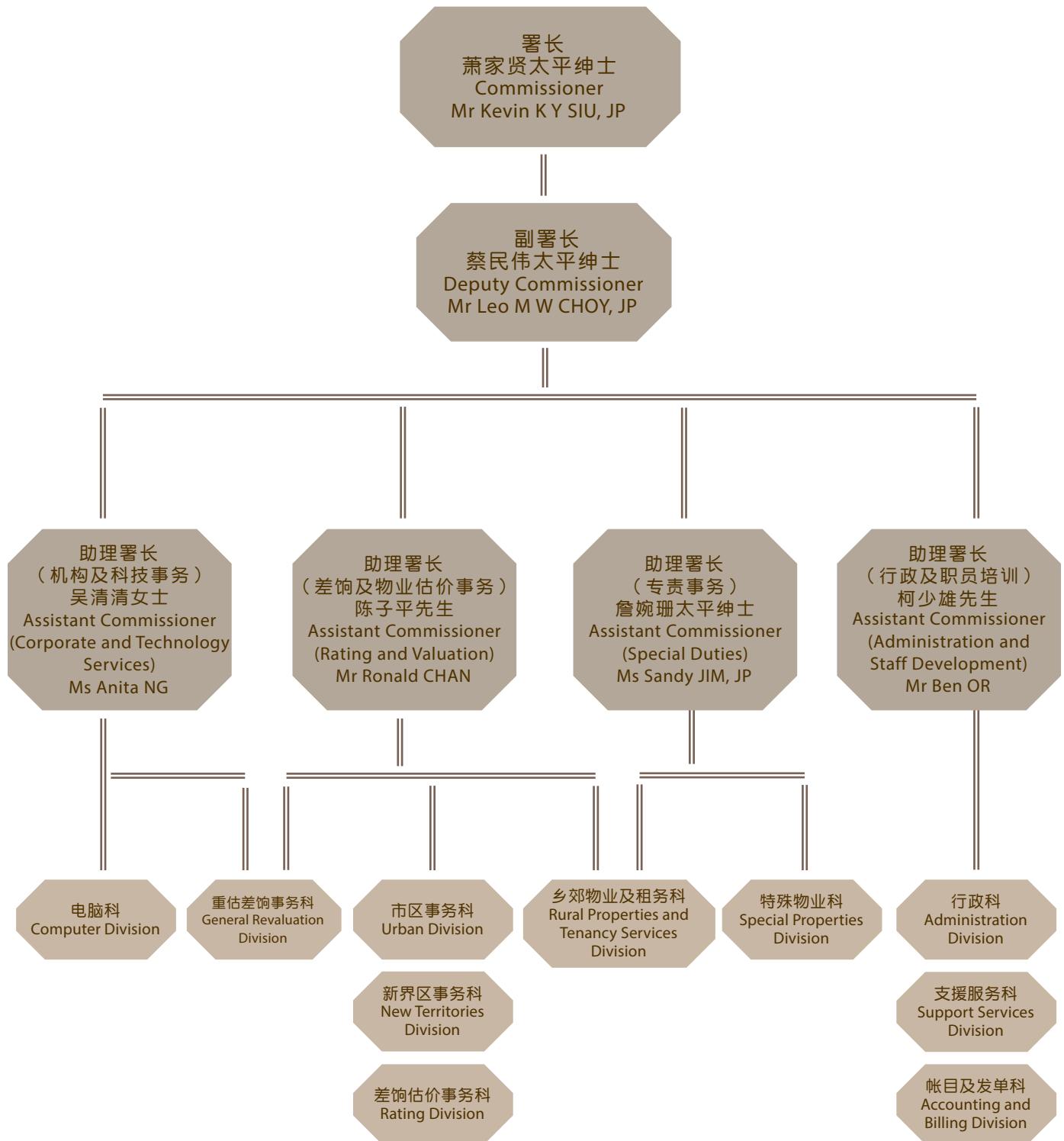
柯少雄先生
Mr Ben OR

助理署长(行政及职员培训)
Assistant Commissioner
(Administration and
Staff Development)

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)

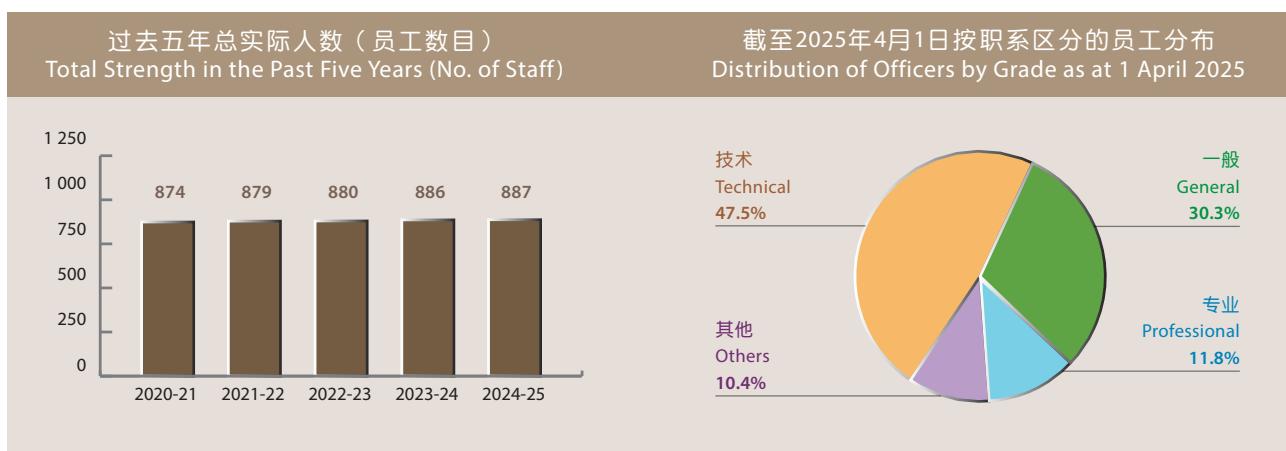
部门架构 (2025 年 4 月 1 日)
Organisation Structure (1 April 2025)



人手编制

截至 2025 年 4 月 1 日，本署总实际人数为 887 人，其中包括 105 名专业职系及 421 名技术职系人员，269 名一般职系及 92 名其他职系人员。

以下图表显示过去五年的总实际人数，以及截至 2025 年 4 月 1 日按职系区分的员工比例：



附录 B 列出 2024 年 4 月 1 日和 2025 年 4 月 1 日本署的编制与实际人数比较。

本署 2024-25 年度的个人薪酬（不计长俸、旅费、宿舍等开支）和部门开支达 7.35 亿元，上年度则为 6.99 亿元。

培训与发展计划

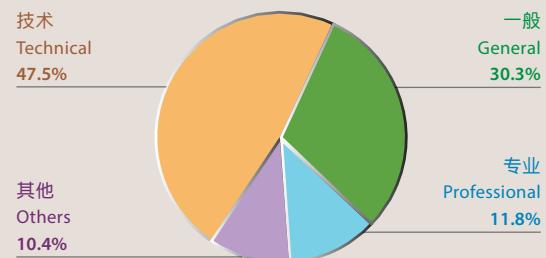
2024-25 年度，本署的培训与发展计划顺利推行，年内每名部门职系人员平均受训 2.2 天。本署深知因应环境转变、工作量与日俱增、工作愈趋复杂，以及市民有更高的要求，同事须面对种种挑战，因此安排多方面的培训和发展课程，内容既针对本署提供服务的需要，又照顾到同事的事业发展与个人抱负。

Staffing

As at 1 April 2025, the Department had a total strength of 887 officers comprising 105 professional and 421 technical officers, 269 officers of general grade and 92 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 2025:

截至2025年4月1日按职系区分的员工分布
Distribution of Officers by Grade as at 1 April 2025



Annex B sets out a comparison of the establishment and strength as at 1 April 2024 and 1 April 2025.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$735 million in 2024-25, compared with \$699 million in the preceding year.

Training and Development Plan

In 2024-25, the Departmental Training and Development Plan was implemented successfully. During the year, each departmental grade staff member received training for 2.2 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，以及维护国家安全的意识和责任感，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，让他们加深对国家政策、发展和成就的认识。一名助理署长及一名首席物业估价测量师在国家行政学院修读进阶国家事务研习课程，四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，另有六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。两名助理署长亦参加了关于「一国两制」和当代中国的培训计划。

本署全体人员均致力维护国家安全。年内，员工出席多个研讨会及参观活动，以增强对维护国家安全责任的认识。就此，员工获安排分批参观位于尖沙咀的国家安全展览厅。此外，本署亦不时在内部管理会议及内联网向各级人员传达有关国家安全的要点，从而提高他们的意识。

National Studies

With a view to strengthening staff members' sense of national identity, patriotism and awareness of their responsibility for safeguarding national security, we have actively 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 the national policies, development and achievements. An Assistant Commissioner and a Principal Valuation Surveyor attended the Advanced National Studies Course at the Chinese Academy of Governance. Four Senior Valuation Surveyors attended National Studies Courses at Tsinghua and Peking Universities whereas six Valuation Surveyors (VSs) and five Principal Valuation Officers attended various courses at Jinan, Nanjing, Sun Yat-sen, Wuhan and Zhejiang Universities respectively. Two Assistant Commissioners also joined a training programme on "One Country, Two Systems" and the Contemporary China.

All staff members are dedicated to safeguarding national security. During the year, staff members attended various seminars and visits to enhance awareness and deepen the understanding of the responsibilities in safeguarding national security. In particular, staff members have been participating in group visits to the National Security Exhibition Gallery in Tsim Sha Tsui. Besides, key issues on national security were disseminated to different levels of staff members from time to time at internal management meetings and the Department's intranet to raise their awareness.



人力资源

Human Resources

专业职系人员培训

专家学院分别于 2024 年 4 月和 2025 年 3 月举办了两期专家证人培训课程，各为期两天，共有 16 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，本署已安排四名资深的物业估价测量师指导八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。2024-25 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。



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。

Professional Staff Training

Two two-day expert witness courses run by the Academy of Experts were held in April 2024 and March 2025 respectively for 16 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 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 eight VSGs placed under the mentorship of four experienced VSs.

A systematic programme is provided for VSGs to attain professional qualification. In 2024-25, six VSGs passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and were elected to professional membership.

Professional Talks/Exchanges with Mainland and Overseas Counterparts

It is important to keep abreast of the developments 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.

2024 年 5 月，国际房产税学会主席到访本署，并透过讲座与专业职系人员分享其丰富的国际估价经验。同年 6 月，本署 10 名人员参加国际房产税学会与国际评估人员协会就估价工作合办的网上研讨会。2025 年 1 月，本署 11 名人员参加由加拿大市政评估人员学会与国际房产税学会合办的网上研讨会。此外，五名人员于年内参加了国际房产税学会举办的网上培训课程。

In May 2024, the President of the International Property Tax Institute (IPTI) visited the Department to deliver a seminar, sharing his rich experience on international valuation with our professional staff. In June 2024, 10 staff members attended a virtual valuation symposium jointly organised by the IPTI and the International Association of Assessing Officers. In January 2025, 11 staff members attended a virtual symposium co-organised by the Institute of Municipal Assessors, Canada and the IPTI. Moreover, five staff members attended online valuation training courses organised by the IPTI during the year.

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 34 班，涵盖 17 个课题，共有 1 130 名学员出席。

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 34 classes covering 17 topics were held during the year, with an overall attendance of 1 130 trainees.

为加强员工之间的沟通、合作和团队协作，本署为 118 名员工举办了三个度身订造的团队建立工作坊。另外，本署亦于年内就撰写工作表现评核报告和中文公文写作两个范畴，举办了度身订造的工作坊，共有 55 名员工参加。

To strengthen communication, collaboration and teamwork among staff members, three sessions of customised team building workshops were organised for 118 staff members. Moreover, customised workshops on performance appraisal writing and Chinese official correspondence were held in-house during the year for 55 staff members.



人力资源

Human Resources

此外，为提高员工对资讯科技保安的意识和了解，以及让他们更明白有关的责任，本署为515名员工举办了15节资讯科技保安意识训练讲座。

随着更新版《公务员守则》在2024年年中颁布，本署为所有员工举办了12场度身订造的简介会，让员工更深入了解公务员在此守则下的宪制角色和责任。我们将继续恪守基本信念和操守准则，以履行公职。

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869人次参加，当中43人次修读了不同的电脑课程。

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，方便同事自学。

In addition, 15 information technology (IT) security training sessions were organised for 515 staff members to raise their awareness and understanding of IT security as well as their responsibilities in this respect.

Following the promulgation of the updated Civil Service Code in mid-2024, the Department conducted 12 customised briefing sessions for all staff to better understand the constitutional roles and responsibilities of civil servants under the updated Code. We will continue to steadfastly uphold the core values and standards of conduct in discharging our public duties.

Other Training Courses

For other wide-ranging courses organised by the CSC, other Government bureaux/departments and service providers, a total attendance of 869 was recorded during the year, of which 43 were related to various computer courses.

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 their convenience.

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敍，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。

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。

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.

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.

社交和康乐活动

本署一向鼓励同事注重健康生活，积极参与义工服务及青年发展活动，协助建立关爱社会。

康乐社

本署康乐社举办各类活动，例如中文书法班、花艺工作坊、棍网球体验班、屯门环保园参观活动，以及桌遊、羽毛球、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、圣诞花环工作坊和新春挥春工作坊，以添节日气氛。

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。

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，包括循道卫理杨震社会服务处和狮子山青年商会，协助来自不同背景的有需要人士。义工队亦积极支持各类社区和义工服务，包括上门探访长者、为院舍长者写挥春、为慈善机构举办的活动提供场地支援、参与筹款和儿童及青少年教育活动。2024年9月，义工队亦探访居于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。

Social and Recreational Activities

The Department encourages colleagues to live a healthy lifestyle and participate actively in volunteer service and youth development activities to help build a caring community.

Recreation Club

The Department's Recreation Club organised a variety of activities, such as Chinese calligraphy classes, handmade flower bouquet workshops, lacrosse experience class, visit to Tuen Mun EcoPark and competitions in board game, badminton, football and table tennis, etc. These events were well received by colleagues.

During festive occasions like the Mid-Autumn Festival and Chinese New Year, the Club arranged pre-ordering of holiday items, which were popular among colleagues. Additionally, the Club organised activities such as the Mid-Autumn Festival lantern riddles, Christmas wreath workshop, and Chinese New Year fai chun workshops to spread the festive cheer.

Sources of funds for the Club include the Staff Welfare Fund, subscriptions from members and enrolment fees for various activities.

Volunteer Service Team and Charity

Throughout the year, the Department's Volunteer Service Team partnered with various non-profit organisations, including Yang Memorial Methodist Social Service and Junior Chamber International (Lion Rock), to assist individuals in need from diverse backgrounds. The Team also actively supported a range of community and volunteer services, including paying home visits to the elderly, writing Chinese blessings in calligraphy as gifts to institutionalised elderly people, providing venue support to activities organised by charities, taking part in fund-raising events, and engaging in educational activities for children and youth. In September 2024, the Team also celebrated the 75th anniversary of the founding of the People's Republic of China by visiting and distributing gifts to the elderly and handicapped living in a public housing estate in Sham Shui Po.

本署义工队在 2024 年新设的「公务员义工嘉许计划」中获得卓越义工团队奖（第二组）铜奖。除团队奖项外，两名同事亦获颁个人奖项。这些奖项表扬同事过去一直鼎力支持和积极参与各项义工服务与慈善活动。奖项亦印证我们热心服务香港社区，致力帮助社会各界有需要人士。

本署参与公益金和香港乐施会举办的各项活动，合共筹得善款逾 23 000 元。另外，同事携同亲友以部门名义组织了一支步行队伍，在 2025 年 1 月参与公益金港岛、九龙区百万行。

Our Volunteer Service Team was awarded the Bronze Prize for the Outstanding Volunteer Team Award (Category II) under the newly established Civil Service Volunteer Commendation Scheme in 2024. Apart from the team prize, two colleagues were awarded individual prizes as well. These awards recognised the enthusiastic support and active involvement of our colleagues in various volunteering and charity activities in the past. It is also a testament to our strong dedication to better serving the Hong Kong community and assisting the people in need from all walks of life.

The Department raised over \$23 000 in total for various charity events organised by the Community Chest and Oxfam Hong Kong. Besides, our colleagues, together with their families and friends, formed a Walkathon Team under the Department's name and participated in The Community Chest Hong Kong & Kowloon Walk for Millions in January 2025.



青年发展

本署筹办青年发展活动，扩阔青年视野，并启发他们探索未来的就业路向。年内，共有 48 名分别来自拔萃男书院、港岛民生书院和保良局胡忠中学的学生，透过「商校合作计划」及「职场体验日」到访本署，体验实际工作环境，并了解我们的日常运作。

Youth Development

The Department engaged the youth by holding events to broaden their horizons and inspire them to explore their future career opportunities. During the year, 48 students of the Diocesan Boys' School, Munsang College (Hong Kong Island) and Po Leung Kuk Wu Chung College visited the Department to experience the real working environment and learn about our daily operations under the Business-School Partnership programmes and the Workplace Immersion Day.

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表
1 Table

估价册 - 截至 2025 年 4 月 1 日各地区的已估价物业
Valuation List - Assessments by District as at 1 April 2025

地区	District	数量	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	154 861	86 795 834
湾仔	Wan Chai	115 433	50 275 926
东区	Eastern	206 358	54 279 239
南区	Southern	95 751	30 297 785
港岛	Hong Kong	572 403	221 648 785
油尖旺	Yau Tsim Mong	191 660	68 312 039
深水埗	Sham Shui Po	142 324	35 316 240
九龙城	Kowloon City	169 256	43 379 693
黄大仙	Wong Tai Sin	98 910	21 856 648
观塘	Kwun Tong	155 873	48 239 005
九龙	Kowloon	758 023	217 103 625
葵青	Kwai Tsing	118 394	46 032 701
荃湾	Tsuen Wan	138 297	33 095 251
屯门	Tuen Mun	188 416	28 755 144
元朗	Yuen Long	218 013	36 201 021
北区	North	112 136	17 758 793
大埔	Tai Po	129 549	21 833 057
沙田	Sha Tin	248 106	56 018 378
西贡	Sai Kung	181 989	38 813 665
离岛	Islands	65 685	27 470 880
新界	New Territories	1 400 585	305 978 889
总数	OVERALL	2 731 011	744 731 299

表
Table 2

估价册 - 截至 2025 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 2025

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	应课差饷租值 Rateable Value (千元 \$'000)	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)	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	73 967	14 224 054	9 997	3 976 335	14 297	12 457 139	424	233 416	98 685	30 890 945
湾仔 Wan Chai	51 364	9 763 967	8 933	3 275 289	12 400	9 294 732	232	39 250	72 929	22 373 238
东区 Eastern	137 714	24 453 339	16 992	5 577 979	5 680	3 049 688	173	59 691	160 559	33 140 696
南区 Southern	47 527	7 692 835	4 412	1 622 819	12 414	11 283 490	49	75 429	64 402	20 674 573
港岛 Hong Kong	310 572	56 134 195	40 334	14 452 422	44 791	36 085 050	878	407 786	396 575	107 079 452
油尖旺 Yau Tsim Mong	100 679	15 257 297	14 535	4 967 030	4 968	2 911 683	384	41 847	120 566	23 177 857
深水埗 Sham Shui Po	88 744	12 603 896	7 126	2 038 145	4 133	2 213 036	303	155 573	100 306	17 010 650
九龙城 Kowloon City	94 330	15 473 949	19 430	5 848 970	12 936	7 162 525	220	371 282	126 916	28 856 726
黄大仙 Wong Tai Sin	75 501	9 825 268	1 439	437 207	501	225 993	100	10 751	77 541	10 499 219
观塘 Kwun Tong	96 554	13 432 703	1 862	519 379	289	115 504	129	10 976	98 834	14 078 563
九龙 Kowloon	455 808	66 593 113	44 392	13 810 731	22 827	12 628 742	1 136	590 429	524 163	93 623 015
葵青 Kwai Tsing	71 790	9 625 043	2 947	781 307	625	200 522	272	43 671	75 634	10 650 543
荃湾 Tsuen Wan	78 609	12 047 764	8 633	2 131 176	2 037	788 347	386	41 361	89 665	15 008 647
屯门 Tuen Mun	131 368	14 121 023	5 108	903 449	3 501	1 208 187	413	97 146	140 390	16 329 805
元朗 Yuen Long	152 281	15 793 172	15 836	3 118 918	9 615	2 513 713	1 396	46 832	179 128	21 472 634
北区 North	84 674	8 423 311	3 850	496 216	4 072	901 795	1 534	48 886	94 130	9 870 207
大埔 Tai Po	86 320	10 409 809	8 233	1 769 360	9 508	3 617 938	487	29 628	104 548	15 826 735
沙田 Sha Tin	156 774	23 443 901	18 223	4 867 470	7 820	3 512 016	212	206 498	183 029	32 029 883
西贡 Sai Kung	135 900	21 670 539	10 452	2 826 274	6 944	3 697 795	119	122 169	153 415	28 316 778
离岛 Islands	43 083	4 837 699	8 604	1 882 354	4 093	1 666 535	264	6 154	56 044	8 392 743
新界 New Territories	940 799	120 372 261	81 886	18 776 524	48 215	18 106 847	5 083	642 345	1 075 983	157 897 976
总数 OVERALL	1 707 179	243 099 568	166 612	47 039 676	115 833	66 820 639	7 097	1 640 560	1 996 721	358 600 444

* 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.

3 表 Table

估价册 - 截至 2025 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 2025

地区	District	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 #		
		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	应课差饷租值 (千元 \$'000)	数量 Number	应课差饷租值 (千元 \$'000)	数量 Number	应课差饷租值 (千元 \$'000)	数量 Number	应课差饷租值 (千元 \$'000)	
中西区	Central and Western	-	-	-	-	5	41 829	878	200 730	
湾仔	Wan Chai	-	-	-	-	-	-	3	212 001	
东区	Eastern	3 035	351 046	592	50 469	73	3 126 044	1 409	381 098	
南区	Southern	9 026	752 812	1 501	100 238	42	1 650 313	5	45 310	
港岛	Hong Kong	12 061	1 103 858	2 093	150 708	120	4 818 185	2 295	839 139	
油尖旺	Yau Tsim Mong	-	-	-	-	4	327 116	656	71 576	
深水埗	Sham Shui Po	5 668	418 610	1 062	61 787	134	5 479 420	8	70 007	
九龙城	Kowloon City	-	-	-	-	47	2 228 568	330	471 366	
黄大仙	Wong Tai Sin	19 678	1 645 923	3 738	232 383	136	5 269 724	-	-	
观塘	Kwun Tong	12 681	923 319	3 374	175 104	214	10 007 379	342	365 174	
九龙	Kowloon	38 027	2 987 853	8 174	469 274	535	23 312 207	1 336	978 123	
葵青	Kwai Tsing	12 773	1 063 185	1 837	109 081	159	6 702 442	469	226 206	
荃湾	Tsuen Wan	-	-	-	-	184	1 246 163	175	156 997	
屯门	Tuen Mun	15 414	947 389	5 939	265 306	75	2 437 277	-	-	
元朗	Yuen Long	6 978	378 785	1 505	77 217	115	2 776 047	-	-	
北区	North	15 329	1 109 266	2 260	130 588	35	1 665 949	158	28 575	
大埔	Tai Po	17 320	1 627 361	3 566	239 226	18	645 360	-	-	
沙田	Sha Tin	23 969	2 227 543	2 551	188 985	111	5 522 402	83	265 619	
西贡	Sai Kung	12 748	1 225 782	2 459	183 776	37	2 269 012	249	132 339	
离岛	Islands	-	-	-	-	71	1 408 305	-	-	
新界	New Territories	104 531	8 579 310	20 117	1 194 180	805	24 672 957	1 134	809 735	
总数	OVERALL	154 619	12 671 021	30 384	1 814 162	1 460	52 803 349	4 765	2 626 998	

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 2025 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 2025

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	9 125	8 279 469	2 502	4 255 221
湾仔	Wan Chai	8 182	7 695 030	2 140	3 055 495
东区	Eastern	8 539	4 047 047	908	877 767
南区	Southern	2 312	1 321 137	361	247 158
港岛	Hong Kong	28 158	21 342 683	5 911	8 435 641
油尖旺	Yau Tsim Mong	21 381	17 440 396	3 870	5 871 432
深水埗	Sham Shui Po	9 728	4 485 570	1 405	656 061
九龙城	Kowloon City	7 591	3 452 356	851	775 143
黄大仙	Wong Tai Sin	3 657	2 196 664	145	126 244
观塘	Kwun Tong	6 421	5 159 212	306	435 715
九龙	Kowloon	48 778	32 734 199	6 577	7 864 595
葵青	Kwai Tsing	4 055	2 586 323	171	192 835
荃湾	Tsuen Wan	6 002	3 599 403	195	486 055
屯门	Tuen Mun	5 794	3 140 616	149	279 051
元朗	Yuen Long	8 151	4 394 065	411	501 845
北区	North	3 196	2 144 488	58	72 499
大埔	Tai Po	2 912	1 665 893	137	206 896
沙田	Sha Tin	5 437	5 586 420	137	276 838
西贡	Sai Kung	3 805	3 087 212	56	60 473
离岛	Islands	3 038	4 908 381	74	374 986
新界	New Territories	42 390	31 112 801	1 388	2 451 479
总数	OVERALL	119 326	85 189 683	13 876	18 751 714

表
5 Table

估价册 - 截至 2025 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 2025

地区 District	数量 Number	写字楼 Office		工贸大厦 Industrial/Office	
		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	21 651	26 301 262	-	-	
湾仔	13 353	11 940 942	-	-	
东区	4 217	6 221 295	198	146 817	
南区	1 993	1 307 366	26	9 867	
港岛	41 214	45 770 865	224	156 684	
油尖旺	21 690	12 239 100	87	24 714	
深水埗	2 573	1 311 065	957	415 865	
九龙城	1 139	1 170 138	16	8 134	
黄大仙	483	310 717	242	46 905	
观塘	5 318	7 179 968	898	439 949	
九龙	31 203	22 210 989	2 200	935 567	
葵青	1 004	954 933	319	221 971	
荃湾	2 291	976 482	440	41 614	
屯门	885	184 317	-	-	
元朗	736	282 659	-	-	
北区	241	130 267	53	16 896	
大埔	61	25 784	-	-	
沙田	2 713	1 987 202	102	39 642	
西贡	60	61 923	-	-	
离岛	504	913 478	-	-	
新界	8 495	5 517 045	914	320 123	
总数	80 912	73 498 899	3 338	1 412 374	

表
Table 6

估价册 - 截至 2025 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 2025

地区	District	工厂大厦 Factory		货仓 Storage	
		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	374	129 889	-	-
湾仔	Wan Chai	-	-	-	-
东区	Eastern	6 130	2 228 464	59	187 338
南区	Southern	4 020	1 320 567	10	47 148
港岛	Hong Kong	10 524	3 678 920	69	234 486
油尖旺	Yau Tsim Mong	2 677	543 341	-	-
深水埗	Sham Shui Po	5 864	2 254 598	51	96 149
九龙城	Kowloon City	3 416	1 291 675	108	134 186
黄大仙	Wong Tai Sin	3 926	1 195 514	2	2 652
观塘	Kwun Tong	20 097	5 880 912	88	238 705
九龙	Kowloon	35 980	11 166 040	249	471 692
葵青	Kwai Tsing	18 744	4 837 120	821	4 547 344
荃湾	Tsuen Wan	13 207	3 994 775	363	821 314
屯门	Tuen Mun	7 241	2 066 862	280	425 726
元朗	Yuen Long	1 213	1 003 196	100	168 850
北区	North	1 840	664 231	43	193 654
大埔	Tai Po	346	1 107 448	-	-
沙田	Sha Tin	9 151	2 310 765	304	951 479
西贡	Sai Kung	39	1 004 694	5	9 366
离岛	Islands	25	128 275	114	259 224
新界	New Territories	51 806	17 117 366	2 030	7 376 956
总数	OVERALL	98 310	31 962 326	2 348	8 083 134

7 表
Table

估价册 - 截至 2025 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 2025

类别	Category	数量 Number	%	应课差饷租值 (千元 \$'000)	%
住宅	Domestic Premises	2 033 330	74.4	415 844 952	55.7
铺位及其他商业楼宇	Shop and Other Commercial Premises	133 202	4.9	103 941 397	14.0
写字楼	Office	80 912	3.0	73 498 899	9.9
工贸大厦	Industrial/Office Premises	3 338	0.1	1 412 374	0.2
工厂大厦	Factory	98 310	3.6	31 962 326	4.3
货仓	Storage Premises	2 348	0.1	8 083 134	1.1
车位 *	Car Parking Spaces *	315 024	11.5	19 349 167	2.6
其他物业	Others	64 547	2.4	90 639 050	12.2
总数	OVERALL	2 731 011	100.0	744 731 299	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 2025 年 4 月 1 日按应课差饷租值划分的已估价物业
Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2025

应课差饷租值 (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	2 321	5 353	15 155	22 829	0.8	0.8
10 000 - 19 999	4 036	12 063	44 985	61 084	2.2	3.1
20 000 - 29 999	19 394	18 311	70 985	108 690	4.0	7.1
30 000 - 39 999	34 037	34 665	58 371	127 073	4.7	11.7
40 000 - 49 999	15 308	25 020	42 099	82 427	3.0	14.7
50 000 - 59 999	9 566	15 576	37 415	62 557	2.3	17.0
60 000 - 69 999	4 084	18 374	35 383	57 841	2.1	19.1
70 000 - 79 999	4 118	23 233	47 365	74 716	2.7	21.9
80 000 - 89 999	9 020	32 094	57 931	99 045	3.6	25.5
90 000 - 99 999	9 675	35 173	77 955	122 803	4.5	30.0
100 000 - 119 999	28 111	74 228	179 188	281 527	10.3	40.3
120 000 - 139 999	41 478	76 512	184 324	302 314	11.1	51.4
140 000 - 159 999	53 840	68 614	141 036	263 490	9.6	61.0
160 000 - 179 999	51 619	58 791	109 352	219 762	8.0	69.1
180 000 - 199 999	45 352	44 887	71 356	161 595	5.9	75.0
200 000 - 249 999	70 921	70 843	93 702	235 466	8.6	83.6
250 000 - 299 999	35 025	34 795	43 418	113 238	4.1	87.7
300 000 - 349 999	25 600	24 625	22 827	73 052	2.7	90.4
350 000 - 399 999	16 582	15 908	12 626	45 116	1.7	92.1
400 000 - 449 999	12 175	11 792	8 108	32 075	1.2	93.3
450 000 - 499 999	10 712	9 725	6 485	26 922	1.0	94.2
500 000 - 599 999	14 932	11 469	8 689	35 090	1.3	95.5
600 000 - 749 999	14 847	9 346	7 696	31 889	1.2	96.7
750 000 - 999 999	14 254	7 735	6 672	28 661	1.0	97.7
1 000 000 - 1 499 999	11 028	6 715	6 043	23 786	0.9	98.6
1 500 000 - 1 999 999	4 125	3 525	2 944	10 594	0.4	99.0
2 000 000 - 2 999 999	3 654	3 108	2 740	9 502	0.3	99.3
3 000 000 - 9 999 999	5 108	4 078	4 119	13 305	0.5	99.8
10 000 000 - 99 999 999	1 445	1 437	1 575	4 457	0.2	100.0
100 000 000 - 999 999 999	34	28	36	98	*	100.0
1 000 000 000 - 99 999 999 999	2	0	5	7	*	-
总数 OVERALL	572 403	758 023	1 400 585	2 731 011	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.

9 表
Table

地租登记册 - 截至 2025 年 4 月 1 日各地区的已估价物业
Government Rent Roll - Assessments by District as at 1 April 2025

地区 District		不超逾最低应课差饷租值 * Not Exceeding Minimum Rateable Value *		超逾最低应课差饷租值 Above Minimum Rateable Value
		数量 Number	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	123	16 210	20 264 579
湾仔	Wan Chai	4	12 713	7 091 475
东区	Eastern	113	50 848	14 382 792
南区	Southern	12	51 039	13 331 652
港岛	Hong Kong	252	130 810	55 070 498
油尖旺	Yau Tsim Mong	47	59 096	25 294 635
深水埗	Sham Shui Po	338	140 046	31 756 459
九龙城	Kowloon City	16	70 382	22 103 550
黄大仙	Wong Tai Sin	73	98 522	20 643 286
观塘	Kwun Tong	308	156 040	43 699 852
九龙	Kowloon	782	524 086	143 497 782
葵青	Kwai Tsing	341	117 232	37 309 209
荃湾	Tsuen Wan	2 649	137 417	29 433 395
屯门	Tuen Mun	5 176	184 813	27 002 652
元朗	Yuen Long	30 262	206 652	32 173 883
北区	North	37 776	101 049	15 042 655
大埔	Tai Po	31 114	121 028	20 518 578
沙田	Sha Tin	5 014	242 961	51 982 747
西贡	Sai Kung	15 702	175 694	37 716 553
离岛	Islands	20 602	62 017	24 492 550
新界	New Territories	148 636	1 348 863	275 672 222
总数	OVERALL	149 670	2 003 759	474 240 502

* 凡物业的应课差饷租值不超逾最低应课差饷租值 3 000 元，用以计算地租的应课差饷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

2024-25 年度临时估价及删除估价 *
Interim Valuations and Deletions in 2024-25*

区域 Area	差饷及地租 Rates and Government Rent		只计差饷 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
数量 Number	1 393	233	2 771	1 562	9	5
港岛 Hong Kong	应课差饷租值 Rateable Value (千元 \$'000)	816 245	499 020	2 344 309	1 832 323	253 886
九龙 Kowloon	数量 Number	12 304	1 384	3 003	1 629	38
	应课差饷租值 Rateable Value (千元 \$'000)	3 752 502	1 107 111	1 398 843	1 143 355	851 819
新界 New Territories	数量 Number	16 530	2 036	4 676	1 141	1 774
	应课差饷租值 Rateable Value (千元 \$'000)	5 147 691	1 594 157	1 081 749	343 069	983 693
总数 OVERALL	数量 Number	30 227	3 653	10 450	4 332	1 821
	应课差饷租值 Rateable Value (千元 \$'000)	9 716 439	3 200 288	4 824 900	3 318 747	2 089 399
						1 095 611

* 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
11 Table

2025-26 年度重估应课差饷租值 - 对主要类别物业的影响⁽¹⁾
2025-26 General Revaluation - Effect on Main Property Types⁽¹⁾

物业类别 Property Type	差饷 Rates			地租 Government Rent		
	应课差饷租值 平均增减 Average Change in Rateable Value %	平均每月 差饷 (元) Average Rates Payment \$p.m.	平均每月 差饷增减 (元) Average Change in Rates \$p.m.	应课差饷租值 平均增减 Average Change in Rateable Value %	平均每月 差饷 (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⁾	+7.0	593	+39	+7.4	345	+24
中型私人住宅物业 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+5.6	1 178	+64	+6.4	684	+42
大型私人住宅物业 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	+3.3	3 016	+551	+3.5	1 250	+42
私人住宅物业 Private Domestic Premises	+6.1	785	+71	+6.7	416	+26
公屋住宅物业 ⁽³⁾ Public Domestic Premises ⁽³⁾	+5.7	280	+15	+5.9	166	+9
所有住宅物业 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+6.0	592	+51	+6.6	327	+20
铺位及其他商业楼宇 Shop and Other Commercial Premises	+1.9	3 245	+62	+2.0	2 007	+39
写字楼 Office	-1.6	3 770	-62	-1.4	3 255	-46
工业楼宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	-0.1	1 619	-1	0.0	1 009	+1
所有非住宅物业 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	+1.6	3 079	+48	+1.7	1 749	+30
所有类别物业 All Types of Properties	+4.0	895	+51	+4.6	479	+21

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.

2023-24 及 2024-25 年度的估价建议书、反对书及上诉个案
Proposals, Objections and Appeals in 2023-24 and 2024-25

	差饷 Rating	地租 Government Rent			
		2023-24	2024-25	2023-24	2024-25
建议书 Proposals					
接办及完成个案 Cases received and completed	64 781	71 791	195	182	
<u>复核结果 Status on review :</u>					
- 估价作实 assessment confirmed	50 518	55 697	174	29	
- 获减应课差饷租值 rateable value reduced	4 344	4 085	6	6	
- 其他 others ⁽¹⁾	9 919	12 009	15	147	
反对书 Objections ⁽²⁾					
年初所余 Outstanding at beginning of year	723	1 157	52	20	
接办个案 Cases received	10 778	6 445	3 696	685	
完成个案 Cases completed	10 344	4 320	3 728	88	
<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	3 181	4 104	114	51	
- 获减应课差饷租值 rateable value reduced	6 966	98	3 609	21	
- 其他 others ⁽¹⁾	197	118	5	16	
上诉 Appeals					
年初所余 Outstanding at beginning of year	2 137	2 143	1 042	1 062	
接办个案 Cases received	615	887	56	41	
完成个案 Cases completed	609	328	36	134	
<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	181	235	16	63	
- 撤销/失效 withdrawn/lapsed	425	93	20	71	
- 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
「分间单位」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
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

	1.4.2024		1.4.2025		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	3	4	4	0	+1
<hr/>						
首席物业估价测量师 Principal Valuation Surveyor	8	8	8	7	0	-1
高级物业估价测量师 Senior Valuation Surveyor	27	17	27	18	0	+1
物业估价测量师 Valuation Surveyor	71	73	71	68	0	-5
助理物业估价测量师 Assistant Valuation Surveyor	5	4	5	3	0	-1
<hr/>						
首席物业估价主任 Principal Valuation Officer	19	10	20	14	1	+4
高级物业估价主任 Senior Valuation Officer	114	86	118	87	4	+1
物业估价主任 / 见习物业估价主任 Valuation Officer/Valuation Officer Trainee	319	296	319	302	0	+6
高级租务主任 Senior Rent Officer	4	3	4	2	0	-1
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
<hr/>						
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	2	0	-1
二级统计主任 Statistical Officer II	3	3	3	4	0	+1
<hr/>						
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

	1.4.2024		1.4.2025		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	0	0	-1
高级行政主任 Senior Executive Officer	1	0	1	2	0	+2
一级行政主任 Executive Officer I	3	3	3	2	0	-1
二级行政主任 Executive Officer II	0	1	0	0	0	-1
<hr/>						
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
<hr/>						
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	5	5	4	0	-1
二级私人秘书 Personal Secretary II	7	6	7	4	0	-2
机密档案室助理 Confidential Assistant	1	1	1	0	0	-1
<hr/>						
高级文书主任 Senior Clerical Officer	18	10	18	11	0	+1
文书主任 Clerical Officer	45	42	45	40	0	-2
助理文书主任 Assistant Clerical Officer	120	113	123	113	+3	0
文书助理 Clerical Assistant	104	84	100	85	-4	+1
<hr/>						
一级物料供应商 Supplies Supervisor I	1	1	1	1	0	0
二级物料供应商 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

	1.4.2024		1.4.2025		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	4	6	4	0	0
二级会计主任 Accounting Officer II	0	3	0	3	0	0
执达主任助理 Bailiff's Assistant	2	2	2	2	0	0
<hr/>						
司机 Motor Driver	7	7	7	7	0	0
办公室助理 Office Assistant	4	4	3	2	-1	-2
二级工人 Workman II	11	11	11	9	0	-2
<hr/>						
高级电脑操作员 Senior Computer Operator	1	1	1	1	0	0
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	6	7	7	0	+1
<hr/>						
高级系统经理 Senior Systems Manager	2	2	2	1	0	-1
系统经理 Systems Manager	4	3	4	2	0	-1
一级系统分析 / 程序编制主任 Analyst/Programmer I	18	15	18	18	0	+3
二级系统分析 / 程序编制主任 Analyst/Programmer II	9	11	9	8	0	-3
<hr/>						
小计 Sub-total	988	867	991	862	+3	-5

* EST. = Establishment SG. = Strength

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

	1.4.2024		1.4.2025		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	0	0	1	1	+1	+1
高级物业估价测量师 Senior Valuation Surveyor	0	0	2	2	+2	+2
首席物业估价主任 Principal Valuation Officer	0	0	1	1	+1	+1
高级物业估价主任 Senior Valuation Officer	7	7	8	8	+1	+1
物业估价主任 Valuation Officer	5	5	4	4	-1	-1
高级租务主任 Senior Rent Officer	0	0	1	1	+1	+1
高级技术主任 Senior Technical Officer	1	1	0	0	-1	-1
机密档案室助理 Confidential Assistant	0	0	1	1	+1	+1
高级文书主任 Senior Clerical Officer	1	1	0	0	-1	-1
文书主任 Clerical Officer	1	1	2	2	+1	+1
助理文书主任 Assistant Clerical Officer	2	2	0	0	-2	-2
文书助理 Clerical Assistant	2	2	2	2	0	0
高级库务会计师 Senior Treasury Accountant	0	0	1	1	+1	+1
高级会计主任 Senior Accounting Officer	0	0	1	1	+1	+1
高级系统经理 Senior Systems Manager	0	0	1	1	+1	+1
小计 Sub-total	19	19	25	25	+6	+6
总数 Total	1 007	886	1 016	887	+9	+1

* 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	111, 112, 113, 114, 115, 116, 121, 122, 123, 124(p), 141, 142, 143, 181, 182
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	124(p), 131, 132, 133, 134, 135, 140, 144, 145, 146, 147, 148(p), 149, 151(p), 152(p), 183, 184, 190
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	148(p), 151(p), 152(p), 153, 154, 155, 156, 157, 158, 161, 162, 163, 164, 165, 166, 167
南区 Southern	薄扶林、香港仔、 鸭脷洲、黄竹坑、 寿臣山、浅水湾、 舂坎角、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	171, 172, 173, 174, 175, 176, 191, 192, 193, 194, 195, 196, 197, 198

(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

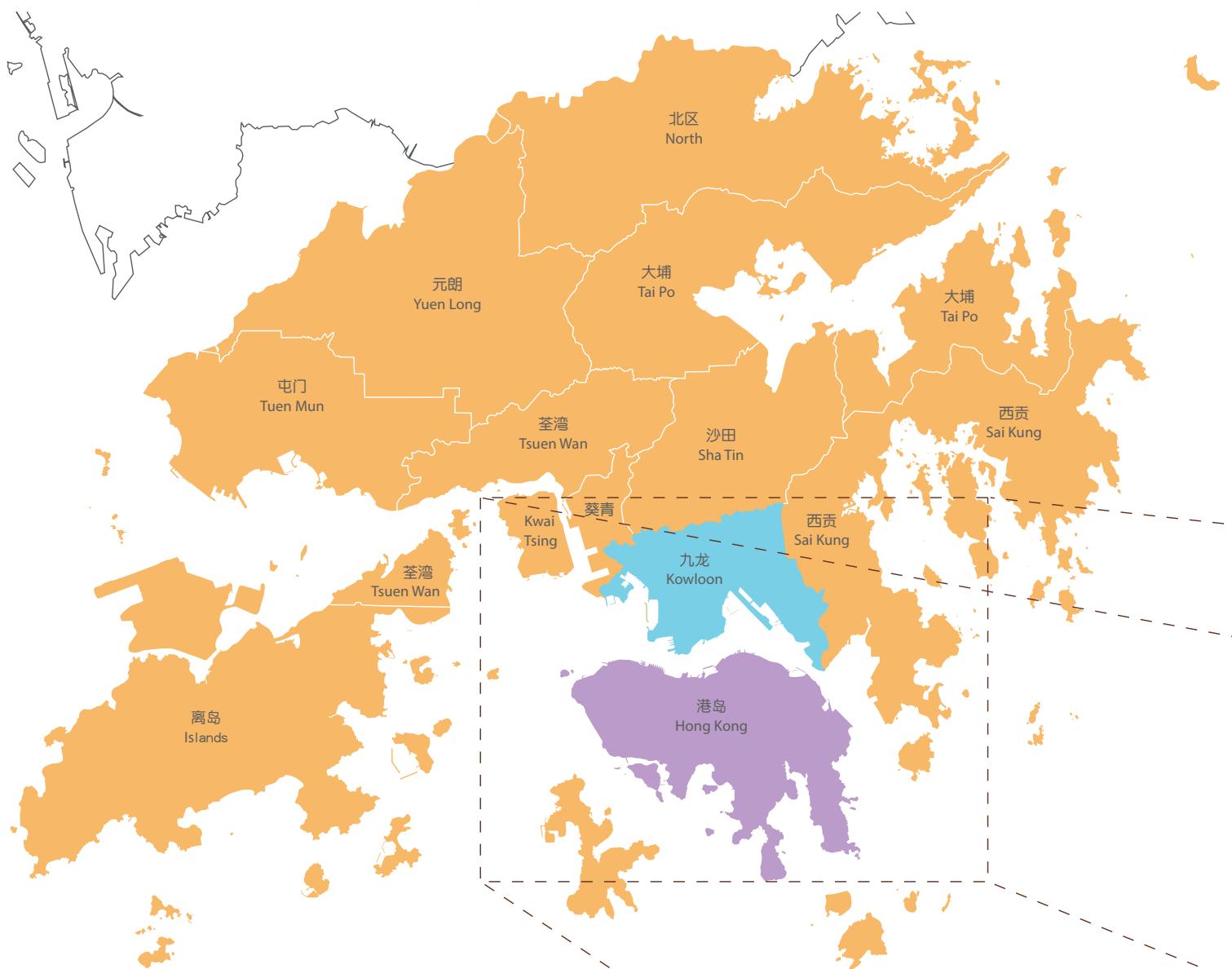
(p) = part 部分

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



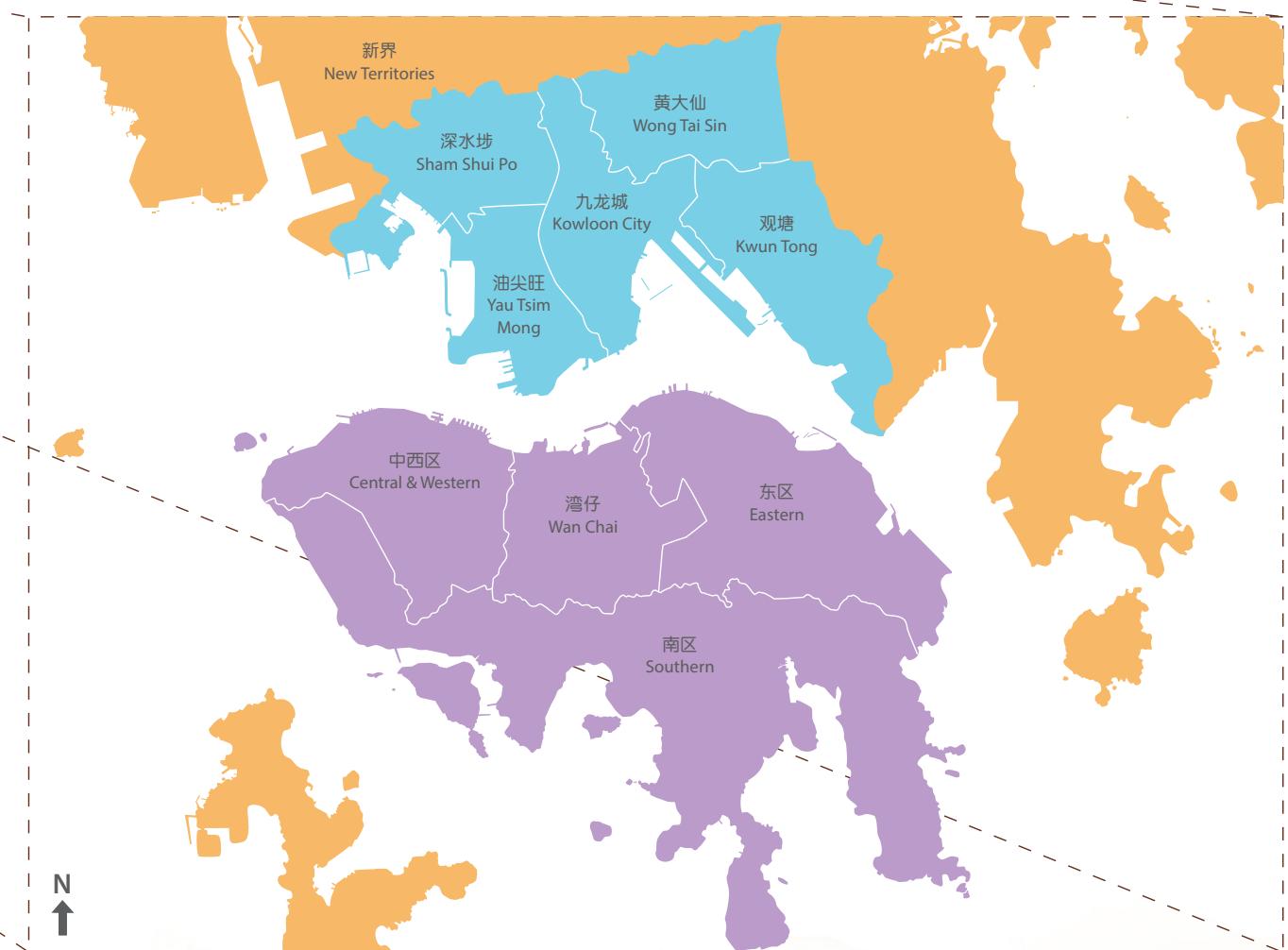
新界地区
New Territories Districts

分区图
Plans



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