



# 服务表现和成就

## Performance and Achievements

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- The background features a warm color palette of orange, yellow, and purple. On the left, there are overlapping geometric shapes: a large purple triangle, a smaller blue triangle, and a yellow triangle. The right side of the page is a light yellow gradient with three downward-pointing triangles that have a white-to-blue gradient. The bottom left corner is filled with a pattern of white dots of varying sizes.
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# 服务表现和成就

## Performance and Achievements

### 评估差饷和地租

#### 修订和更新估价册及地租登记册

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

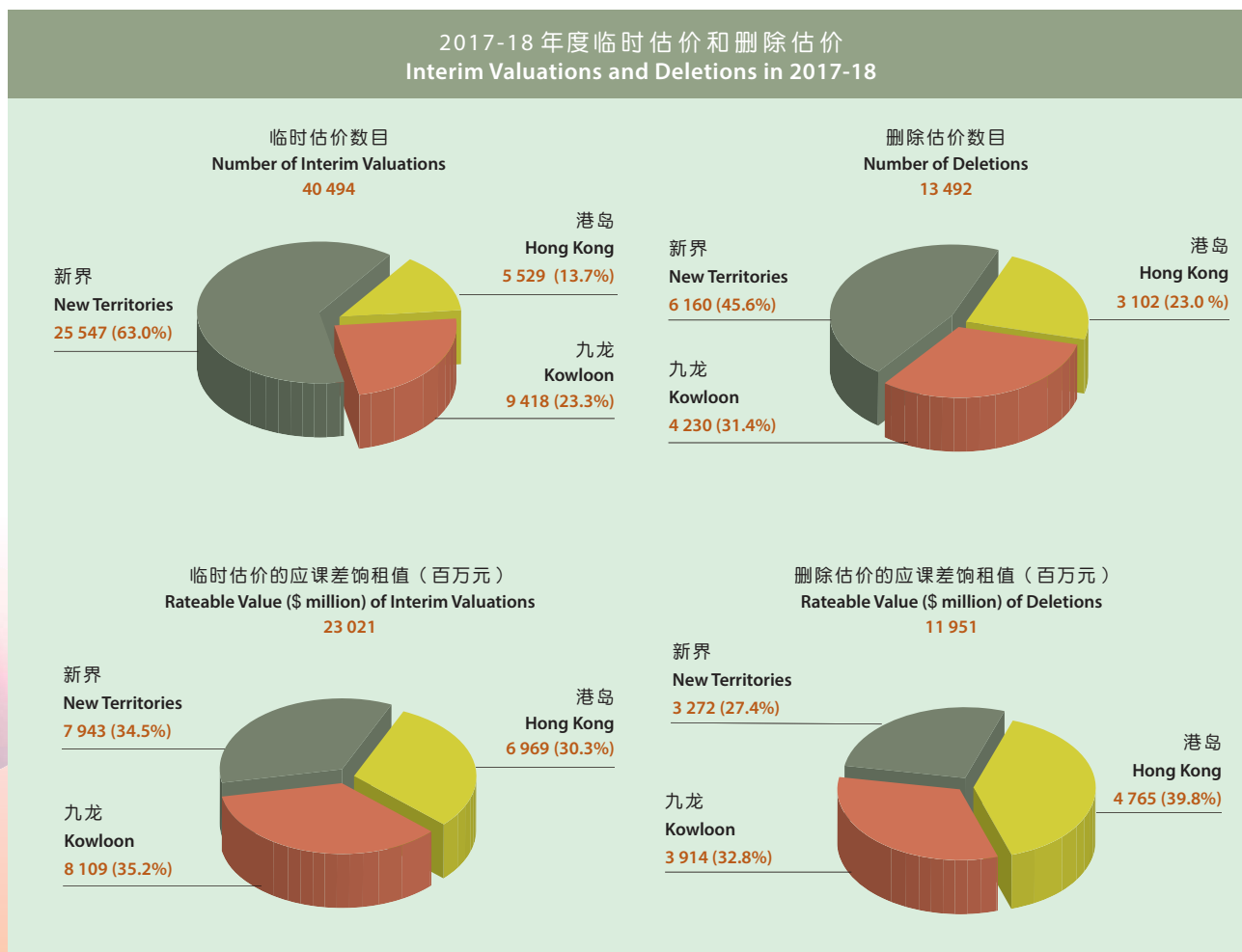
表 10 显示 2017-18 年度临时估价和删除估价的数目。下列图表显示估价册及地租登记册内按区域划分的临时估价和删除估价数目，以及有关的应课差饷租值：

### 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 2017-18 are shown in Table 10. The following charts show the distribution by region of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:



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## 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2018-19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2 504 588个物业的应课差饷租值，以及载于地租登记册内1 953 260个物业的应课差饷租值。

新应课差饷租值乃根据2017年10月1日这指定依据日期的市场租金而厘定，生效日期是2018年4月1日。

## 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 2 504 588 assessments in the Valuation List and 1 953 260 assessments in the Government Rent Roll were reviewed in the revaluation for 2018-19.

The new rateable values which took effect on 1 April 2018 were based on market rents as at the designated reference date of 1 October 2017.



重估完成后，差饷及地租的应课差饷租值分别平均上调4.4%和5.3%。

在新的估价册内，其中88.7%物业的应课差饷租值平均上升6.4%，另有10.1%物业的应课差饷租值维持不变，余下1.2%物业的应课差饷租值则平均下跌5.7%。

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。

The exercise had resulted in an average increase in rateable values of 4.4% for rates and 5.3% for Government rent.

For 88.7% of the properties in the new Valuation List, the rateable values were increased by 6.4% on average. Another 10.1% had no change in rateable values. The remaining 1.2% of the properties had their rateable values decreased by 5.7% on average.

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

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### 建议、反对和上诉

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

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

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

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

表12详列本署过去两年处理的建议书、反对书和上诉个案数目。

### Proposals, Objections and Appeals

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

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

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

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

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

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

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

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## 差饷征收率

差饷是根据应课差饷租值乘以一个百分率而征收的。2017-18 财政年度的差饷征收率为 5%，这征收率自 1999-2000 年度起一直维持不变。

现时所有差饷收入均拨归政府一般收入帐目。

## 按供水情况扣减差饷

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

如没有淡水供应，则每年缴纳的差饷额可获扣减 15%。

下表概括列出截至 2018 年 4 月 1 日，这些按供水情况获扣减差饷的物业数目和应课差饷租值总数：

## Rates Percentage Charge

Rates are payable at a percentage of rateable value. For the financial year 2017-18, this percentage was 5%. The rates percentage charge has remained unchanged at 5% since 1999-2000.

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

## Water Concessions

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

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

The number and aggregated rateable values of assessments with water concessions as at 1 April 2018 are summarised in the table below:

按供水情况扣减差饷的物业 Properties with Water Concessions				
应缴差饷获扣减 7.5% Rates payable reduced by 7.5%			应缴差饷获扣减 15% Rates payable reduced by 15%	
	数目 No.	应课差饷租值 (千元) Rateable Value (\$'000)	数目 No.	应课差饷租值 (千元) Rateable Value (\$'000)
港岛 Hong Kong	1	31	12	36 931
九龙 Kowloon	-	-	-	-
新界 New Territories	28	360	457	43 935
总数 Overall	29	391	469	80 866

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### 根据《地租(评估及征收)条例》(第515章)征收地租

截至2018年4月1日,地租登记册记载的估价物业单位有1 953 260个。

2017-18年度,本署为征收地租而作出的临时估价有31 149个,删除估价则有8 300个,详情见表10。

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

The number of assessments in the Government Rent Roll on 1 April 2018 was 1 953 260.

The number of interim valuations and deletions carried out in 2017-18 for Government rent purposes were 31 149 and 8 300 respectively. The details are in Table 10.



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

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.

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。

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.

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## 根据《政府租契条例》(第40章)为可续期土地契约征收地租

本署负责评估按《政府租契条例》征收的地租，并通知地政总署有关估价以供其发单及征收之用。截至2018年3月31日，约有229 300个帐目须根据此条例缴纳地租。由于愈来愈多这类租契续期，加上此类土地在续期后重新发展逐渐增多，因此会有更多物业须根据第40章缴纳地租。

下表显示过去五年本署处理的个案宗数，以及评估的应课差饷租值总值：

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

For Government rent under the Government Leases Ordinance, the Department is responsible for assessing the rent and notifying the Lands Department of the assessment for billing and collection. As at 31 March 2018, there were approximately 229 300 accounts paying rent assessed under this Ordinance. As more leases subject to Cap. 40 are renewed and more land held under the term of renewal is redeveloped, more properties will become liable to the payment of Cap. 40 rent.

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

过去五年处理的地租(第40章)个案 Government Rent (Cap. 40) Cases Handled in the Past Five Years				
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)
2013-14	7 629	1 278	519	148
2014-15	8 218	1 225	712	462
2015-16	3 433	812	638	225
2016-17	1 701	812	1 182	422
2017-18	2 166	310	1 106	435

## 帐目和发单

### 差饷收入

2017-18年度的差饷收入约为222.03亿元，反映了年内因差饷宽减措施而少收约107.22亿元的款额。

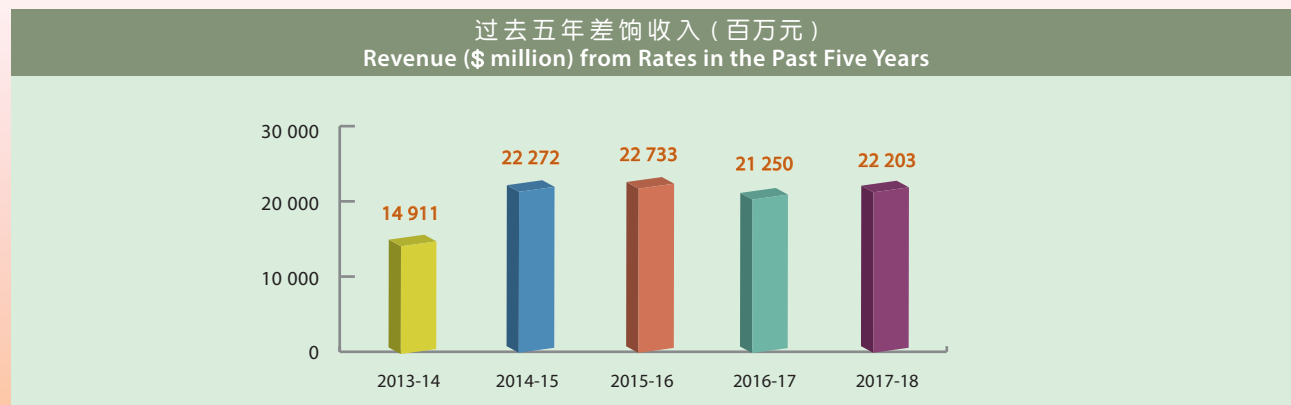
下图显示过去五年的差饷收入：

## Accounting and Billing

### Revenue from Rates

The revenue from rates in 2017-18 was about \$22 203 million, reflecting the loss in revenue of about \$10 722 million due to rates concession granted in the year.

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





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### 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。2017-18 年度退还的款额微不足道。

### 差饷欠款

2017-18 年度，本署向欠交差饷的业主追讨欠款的个案约有 28 800 宗。

该财政年度终结时，约有 25 600 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 2018 年 3 月 31 日，录得的拖欠差饷额约为 1.07 亿元，相等于全年差饷征收额的 0.5%。此差饷欠款比率远低于其他司法管辖地区所征收类似物业税项的欠款比率。下图显示过去五年的差饷欠款情况：

### Refund of Rates

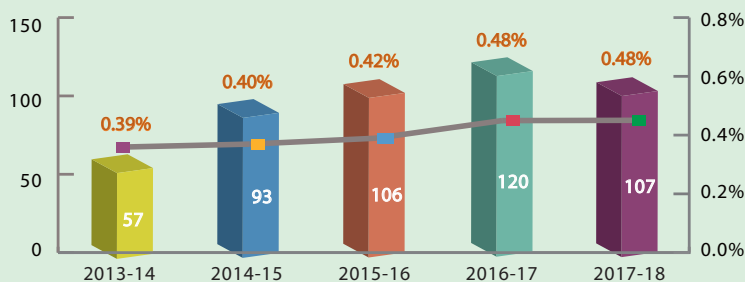
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2017-18.

### Arrears of Rates

In 2017-18, the Department took recovery action in respect of arrears outstanding for about 28 800 cases.

Some 25 600 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 2018, about \$107 million of rates arrears, or 0.5% of annual rates demanded were recorded. This arrears rate is far below those in other jurisdictions charging similar property rates. The chart below shows arrears of rates in the past five years:

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



财政年度终结时差饷欠款额 (百万元)  
Arrears of rates at the end of the financial year (\$ million)



平均欠款占全年平均征收款额的百分比  
% of average arrears to average annual amount demanded

所有数字并不包括现正办理原居村民豁免差饷申请的物业所未缴之差饷  
All figures exclude the outstanding rates for properties where applications for rates exemption by indigenous villagers were being processed

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## 地租收入及欠款

2017-18 年度按第 515 章评估的地租收入约为 115.01 亿元。

截至 2018 年 3 月 31 日，拖欠地租的帐目约有 19 000 个，未收的款项约为 7 000 万元，平均欠款占全年平均地租征收额 0.6%，此欠款额并未包括现正办理原居村民为其拥有物业申请租金优惠而暂缓缴纳地租的欠款。

## 差饷和地租帐目

截至 2018 年 4 月 1 日，本署处理约 259 万个差饷和地租帐目。下图显示各类帐目的数量：

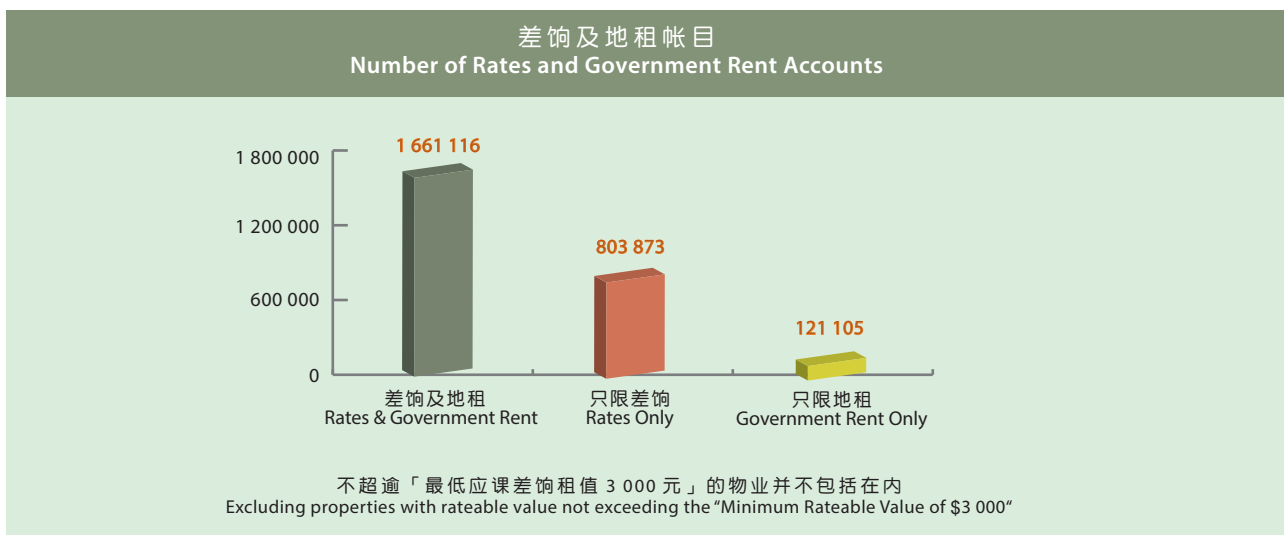
## Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2017-18 was about \$11 501 million.

Some 19 000 accounts had rent arrears as at 31 March 2018, comprising about \$70 million. The percentage of average arrears to average annual Government rent demanded was 0.6%. 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 2.59 million rates and Government rent accounts were maintained by the Department as at 1 April 2018. These accounts are set out in the chart below:



## 宣传准时缴款

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

## Announcement on Prompt Payment

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

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### 估价及物业资讯服务

#### 印花税

2017-18 年度，共接获 116 135 宗需作审查和估价的个案。本署共提供 9 999 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。

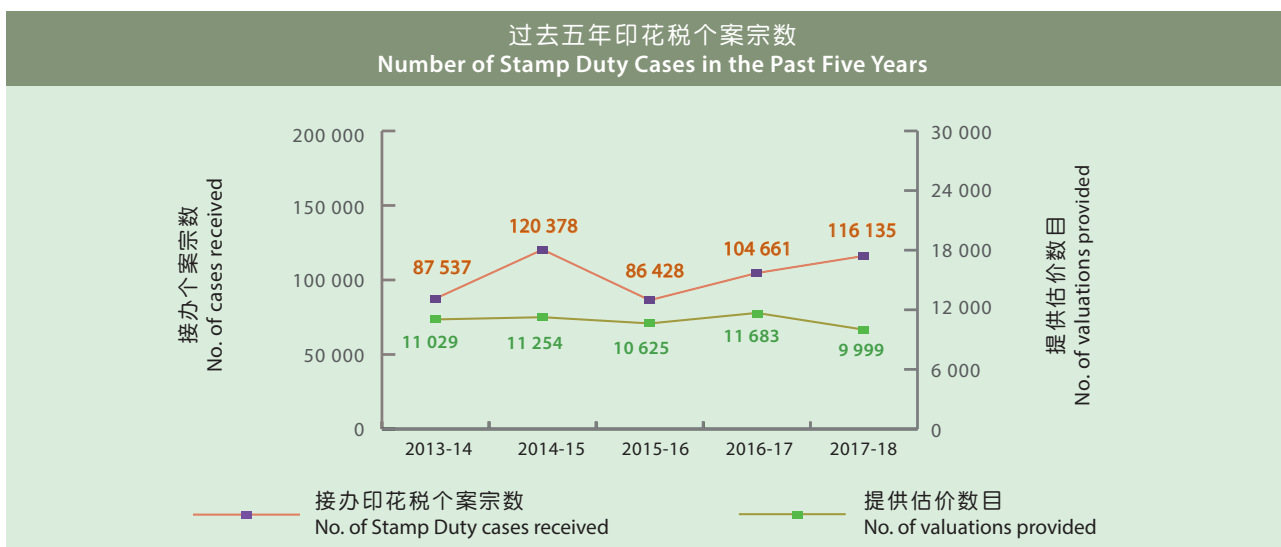
下图显示过去五年这方面的工作量：

### Valuation and Property Information Services

#### Stamp Duty

In 2017-18, the number of cases received for examination and valuation was 116 135. The Department provided 9 999 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:

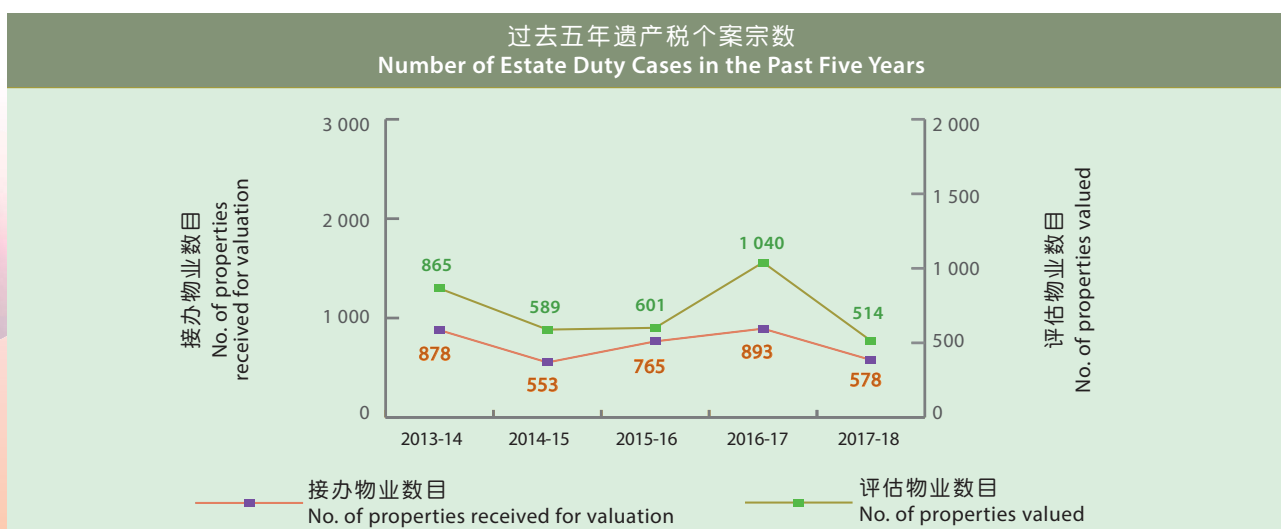


#### 遗产税

年内共有 165 宗个案交由本署评定物业价值，涉及 578 个物业。下图显示过去五年的遗产税工作量：

#### Estate Duty

During the year, 165 cases involving 578 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



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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。

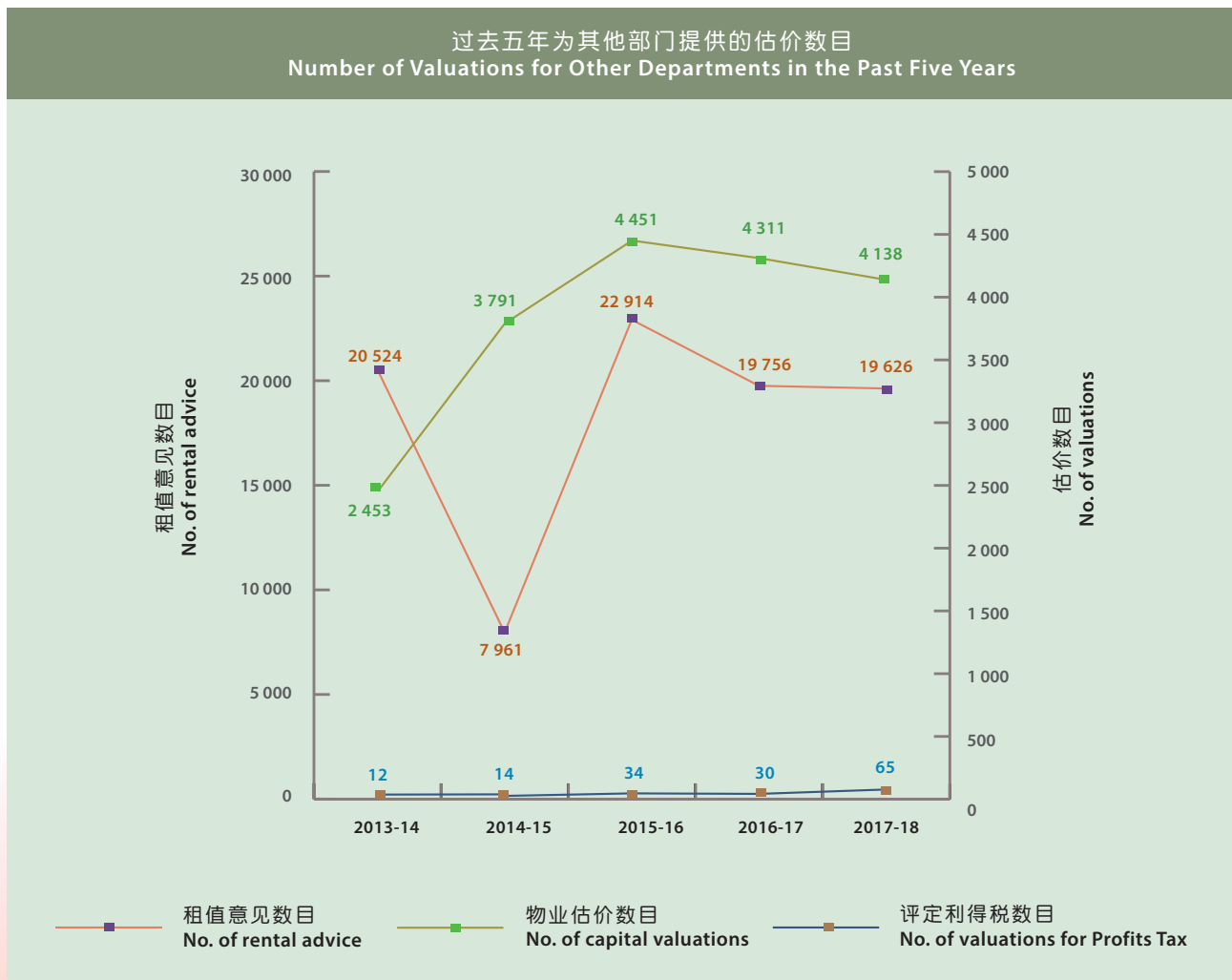
Despite abolition of Estate Duty in February 2006, the Department continued to receive past cases.

## 为政府其他部门和半官方机构提供估价服务

## Valuations for Other Government Departments and Quasi-Government Bodies

过去一年间，为政府其他部门和半官方机构提供的估价服务，包括 19 626 宗租值意见、4 138 个物业售价评估，以及处理 65 宗利得税个案。下图概述本署过去五年提供的这类估价服务：

Other valuations, including 19 626 rental advice, 4 138 capital valuations and 65 profits tax cases, were provided to other Government departments and quasi-Government bodies in the past year. These valuation services given in the past five years are summarised in the graph below:



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### 物业资讯服务

本署为协助政府制定政策而进行的物业研究和市场监察工作，过去数年间明显增多。

除不时回应公众人士、政府决策局、部门和机构查询资料的要求之外，本署亦悉力向运输及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》2018年版回顾2017年物业市场的情况，并预测2018至2019年的楼宇落成量。市民可登入本署网站免费下载。

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

为配合实施《地产代理条例》(第511章)，本署在2009年2月推出物业资讯网。市民可利用此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。由2010年开始，物业资讯网已提升至可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，每个查询项目的费用亦已大幅调低。

### Property Information Services

The Department's work in relation to property research and market monitoring for Government policy purposes has increased significantly in recent years.

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 Transport and Housing Bureau on housing production and the property market to facilitate gauging of territory-wide housing development and market activities.

The 2018 edition of the "Hong Kong Property Review" gives a review of the property market in 2017 and provides forecasts of completions in 2018 to 2019. 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 transmission through the 24-hour automated telephone enquiry service at 2152 2152.

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 launched in February 2009. In 2010, the PIO has been further upgraded to include online enquiry on rateable values of properties for the latest three years of assessment and on rates and Government rent accounts. The fee charged per record was much reduced.

# 服务表现和成就 Performance and Achievements

## 编配门牌号数

2017-18 年度获编配门牌号数的发展项目有 1 022 个，其中 937 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》，其资料在每年 4 月和 10 月均会更新。

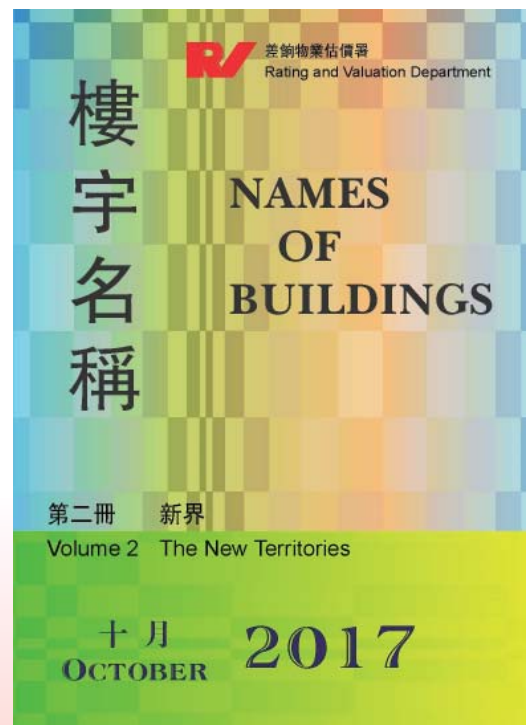
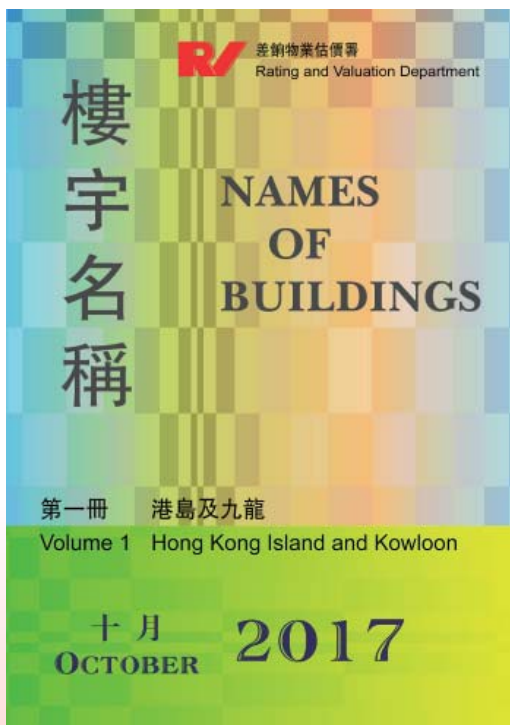
## Building Numbering

During 2017-18, 1 022 developments were allotted with building numbers, of which 937 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 biannually in April and October.



# 服务表现和成就

## Performance and Achievements

### 业主与租客服务

#### 《业主与租客（综合）条例》

《2004年业主与租客（综合）（修订）条例》由2004年7月9日起生效，撤销主体条例第IV部分所载住宅租赁的租住权保障，以及条例第V部分所载终止非住宅租赁的最短通知期规定。

在本署的协助下，业主与租客得以明白2004年修订条例的影响，并适应了法例引致的转变。

### 咨询和调解服务

2017-18年度，本署处理约102 000宗查询，其中35 900宗由本署每天派驻土地审裁处当值的人员处理，另有2 400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。

### Landlord and Tenant Services

#### Landlord and Tenant (Consolidation) Ordinance

The Landlord and Tenant (Consolidation) (Amendment) Ordinance 2004 took effect from 9 July 2004. It removed the security of tenure restrictions for domestic tenancies under Part IV and the minimum notice requirement for terminating non-domestic tenancies under Part V of the principal Ordinance.

With the assistance rendered by the Department, landlords and tenants have gained an understanding of the effect of the amending Ordinance 2004 and have adapted to the legislative changes.

### Advisory and Mediatory Services

In 2017-18, some 102 000 enquiries were handled, with 35 900 and 2 400 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.



### 新租出或重订协议通知书

2017-18年度，本署共处理约53 800份新租出或重订协议通知书。

### Notice of New Letting or Renewal Agreement

A total of some 53 800 Notices of New Letting or Renewal Agreement were processed in 2017-18.

# 服务表现和成就 Performance and Achievements

## 服务表现和目标

### 服务承诺

2017-18 年度服务承诺所载的全部 11 项工作均达标或超额完成。



## Performance and Service Targets

### Performance Pledge

For all the 11 work items listed in the 2017-18 Performance Pledge, the set service levels or targets were either achieved or exceeded.



### 24 小时自动电话资讯服务

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

使用这项服务的人士亦可选择以传真方式，索取物业市场统计数字等资料。

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

### 1823

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

### 24-hour Automated Telephone Enquiry Service

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

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

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

### 1823

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