

差餉物業估價署年報

Rating and Valuation Department
Annual Summary

2013-14



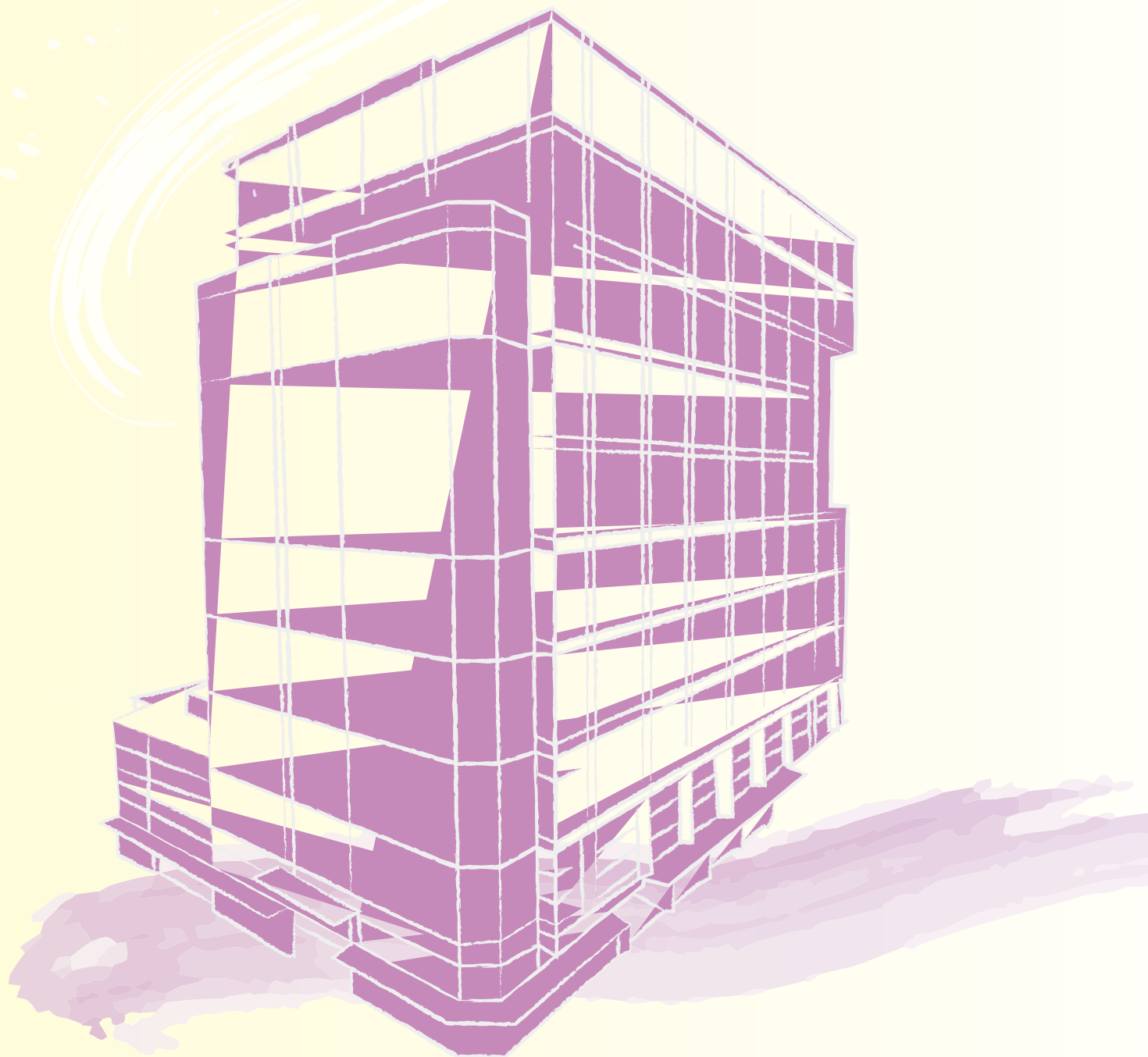
香港特別行政區政府差餉物業估價署
Rating and Valuation Department

The Government of the Hong Kong Special Administrative Region

2013-14

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署長序言

Commissioner's Overview



差餉物業估價署署長
鄧炳光太平紳士
PK TANG, JP
Commissioner of Rating and Valuation*

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署長序言 Commissioner's Overview

2013-14 年度，全球經濟環境雖然較 2012-13 年度有所改善，但仍然挑戰重重。內地經濟蓬勃，令香港經濟年內有溫和增長。差餉物業估價署繼續致力服務社會，在部門主要職能中的各個服務範圍，我們均達到或超越相關的工作指標。

政府在 2013 年 2 月底制定最新一輪物業市場冷卻措施，加上受 2013 年 4 月投入服務的一手住宅物業銷售資訊網影響，住宅物業市場明顯轉為淡靜，樓價升勢放緩。通脹在 2013 年大致受到抑制。政府推出的其中一項一次過紓緩措施，是寬減 2013-14 年度差餉，上限為每個應課差餉物業每季 1 500 元。根據這項差餉寬減措施，本年度約有 76% 的物業不用繳交差餉，餘下的 24% 則受惠於全額寬減而得以減付差餉，政府因而少收約 116 億元。

In 2013-14, the global economic environment was still challenging though it showed relative improvement over that in 2012-13. The Hong Kong economy attained a moderate growth underpinned by the Mainland's robust economy in the year. The Rating and Valuation Department (the Department) continued to make a concerted effort to serve the community as always. We were successful in achieving or exceeding the performance targets for all service areas in respect of the major functions of the Department.

With the combined effects of the Government's latest round of property market cooling measures introduced in late February 2013 and the launch of Sales of First-hand Residential Properties Electronic Platform (SRPE) in April 2013, the residential property market turned quiet visibly and the uptrend of prices was contracted. Inflation was largely contained during 2013. As one of the one-off easing measures rolled out by the Government, rates for 2013-14 subject to a ceiling of \$1 500 per quarter for each rateable property were waived. With this rates concession scheme, about 76% of properties were subject to no rates in the year while the rates payable of the remaining 24% of properties were reduced by the full concession amount, costing the Government about \$11.6 billion.



挑戰與成果

本署的理想是在物業估價和資訊服務的領域，成為全球同類專業公營機構的典範。我非常高興香港於2014年9月公布的「最佳和最差的國際物業稅管理：州份與國際物業稅管理方法評分表」中獲得最高評級。這個由美國州份稅務議會和加拿大國際房產稅學會攜手合作的研究，旨在讓各地稅務決策機構認識國際管理物業稅的情況，提供一個衡量其公平程度和效率的機制，以及最佳做法。研究中76個受評核的司法管轄區包括美國50個州及兩個地區、澳洲八個州及領地、加拿大八個省、組成英國的四個區域，以及香港、愛爾蘭、新西蘭和南非。本署評估差餉及地租的機制，在評分表中衡量公平和有效率地管理物業稅的三個主要範疇，即（1）具透明度、（2）簡單和一致及（3）公平的程序方面均獲得很高的評價。

年內，本署如期完成了2014-15年度全面重估差餉工作，經覆核後的應課差餉租值乃參照於指定估價依據日期，即2013年10月1日的市值租金評估。重估完成後，新估價冊由2014年4月1日起生效，估價項目增至242萬個，應課差餉租值總額為5 640億元；地租登記冊載有187萬個估價項目，應課差餉租值總額為3 270億元。物業市場在2013年降溫，升勢明顯放緩。本年度重估差餉之後，差餉及地租的應課差餉租值均錄得較溫和的增長，平均升幅為5%。

Challenges and Achievements

With the Department's vision to be a world-wide model as a public agency in property valuation and information services, I am most delighted to announce that Hong Kong received the best grade in "The Best and Worst of International Property Tax Administration: Scorecard on State and International Property Tax Administrative Practices" announced in September 2014. The research was carried out jointly by The Council On State Taxation (COST), U.S.A. and the International Property Tax Institute (IPTI), Canada to provide an international scope for tax policymakers with best practices and a comparative measure of their property tax administrative practices. The Scorecard evaluated 76 jurisdictions including the 50 states and two districts of the U.S.A, eight states and territories of Australia, eight provinces of Canada, the four component states/regions of the United Kingdom, and Hong Kong, Ireland, New Zealand, and South Africa. The valuation of properties for rates and Government rent conducted by the Department achieved high grading in three important areas essential for fair and efficient property tax administration namely (1) transparency, (2) simplicity and consistency, and (3) procedural fairness in the Scorecard.

In the year, the 2014-15 general revaluation was completed on schedule with all rateable values reviewed by reference to the open market rents on the designated valuation reference date on 1 October 2013. After revaluation, the new Valuation List effective on 1 April 2014 grew to 2.42 million assessments with a total rateable value of \$564 billion, and the number of assessments in the Government Rent Roll was 1.87 million with a total rateable value of \$327 billion. The property market cooled off in 2013 and the uptrend decelerated noticeably. The annual revaluation resulted in a modest average increase in rateable values of 5% for both rates and Government rent.

署長序言 Commissioner's Overview

本署於 2014 年 3 月 14 日公布新估價冊和地租登記冊，兩份表冊均由 2014 年 4 月 1 日起生效。市民可登入本署網站（網址：www.rvd.gov.hk）和物業資訊網（網址：www.rvdpi.gov.hk），查詢新的應課差餉租值。2014 年 3 月 17 日至 5 月 31 日接受遞交建議書期間，本署共錄得約 27 000 宗網上查詢應課差餉租值，涉及約 166 萬個物業，並接獲約 53 000 份要求修改估價冊及 / 或地租登記冊的建議書，數目較去年增加 3%。

本署致力促進香港物業市場的公平和透明度。很高興現時市民可透過便於使用的綜合政府網站，輕易查閱最新和可信賴的物業資料。

物業資訊網全日 24 小時提供服務，讓市民輕易查閱物業地址、重要的物業資料，以及部門轄下約 260 萬個估價物業的最新差餉及地租帳目。物業資訊網自 2009 年 2 月首次推出以來，一直運作暢順，至今已就 200 多萬項物業記錄提供資料。2013 年 4 月，物業資訊網平台推出一項新服務，讓個別差餉或地租繳納人免費查閱私人住宅物業（不包括村屋）的資料。

The new Valuation List and Government Rent Roll effective on 1 April 2014, were declared on 14 March 2014 and the public was able to make online search of the new rateable values on our website at www.rvd.gov.hk and our Property Information Online (PIO) website at www.rvdpi.gov.hk. During the proposal period from 17 March to 31 May 2014, we recorded around 27 000 online searches of the rateable values of some 1.66 million properties, and received around 53 000 proposals to alter the Valuation List and/or Government Rent Roll, increased by 3% on previous year.

The Department is committed to promoting fairness and transparency in the Hong Kong property market. It is delighted that the public can now have easy access to up-to-date and reliable property information through centralised user friendly Government portals.

The PIO provides the public with round-the-clock service for easy access to check property addresses, essential property information and up-to-date rates and Government rent accounts of about 2.60 million assessments held by the Department. It has been operating smoothly since its first launch in February 2009. The system has so far provided information on over 2 million property records. In April 2013, a new service item was launched on the PIO platform to provide free service to individual rates or Government rent payers for checking the property data of private domestic properties (excluding village houses).



一手住宅物業銷售資訊網自 2013 年 4 月 29 日起投入服務，在香港一手私人住宅物業銷售方面，開啟新一頁。運輸及房屋局委託本署開發一手住宅物業銷售資訊網，市民可全日 24 小時在中央綜合電子資料庫查閱資料，包括在《一手住宅物業銷售條例》生效後銷售的一手住宅樓宇的售樓說明書、價單和成交記錄冊。

The SRPE operating since 29 April 2013 has opened a new chapter for the sale of first-hand private residential properties in Hong Kong. Entrusted by the Transport and Housing Bureau, the Department has developed the SRPE to provide the public with 24-hour online access to a central and comprehensive electronic database containing sales brochures, price lists and registers of transactions of individual first-hand residential developments put up for sale after the coming into full operation of the Residential Properties (First-hand Sales) Ordinance.

本署在執行主要職能時，收集和分析大量的物業資料。我們出版的《香港物業報告》載列全港物業的各類統計數據，政府和市民視該報告為最全面和可信賴的公正物業市場資訊來源。

The Department collects and analyses extensive property information when carrying out our principal functions. Our publication "Hong Kong Property Review" presents a wide range of statistical data relating to properties in the territory which has come to be regarded by the Government and members of the public as the most comprehensive and reliable source of unbiased property market information available.



署長序言 Commissioner's Overview

在職員培訓和發展方面，本署在 2014 年 4 月獲僱員再培訓局嘉許為「人才企業」，以表揚本署在人才培訓發展和推廣學習文化方面，取得卓越成果。

本署在職員培訓的其中一項成果，是開發和實施知識管理系統，這個新的資訊科技平台於 2013 年 2 月推出，有助建立知識分享文化，並鼓勵在署內交流創新意念，讓員工以電子方式，有效地分享部門內書面的知識，以及同事們的工作經驗和心得。

本署獲嘉許為「人才企業」後，將繼續擴展積極進取的部門文化，與同事合力建立富有衝勁的團隊，為公眾提供專業服務。

On staff training and development front, the Department was awarded in April 2014 the status of Manpower Developer by the Employees Retraining Board (ERB) in recognition of our outstanding achievements in manpower training and development, and in promoting a learning culture.

One of the achievements of our staff development was the development and implementation of a new IT platform – Knowledge Management System in February 2013. The system facilitates the building up of knowledge sharing culture and encourages effective exchange of innovative ideas in the Department. Our written knowledge as well as colleagues' work experiences and wisdom can now be shared among staff effectively through electronic means.

With the Manpower Developer status, we would continue to develop a dynamic corporate culture and workforce in partnership with staff to display professionalism in delivering services to the community.



機遇與展望

面對未來的挑戰，本署會善用資源，向顧客和伙伴提供最佳服務。我們將同心協力，致力推行下列措施，以改善服務：

- 探討可否與其他政府部門合作，改良網上服務。
- 提升批量估價系統，以期有效地提供公平合理的估價。
- 研究運用顧客分析技巧，預計顧客的期望。
- 擴展差餉及地租的綜合發單和繳款服務，切合持有多個物業的繳納人所需。
- 發掘方法提升運作效率，把握機會外判合適的工作，以期在維持理想的成本效益和效率之餘，改進服務，推陳出新。

過去一年，本署的服務成果令人滿意。本署同人盡心盡力為市民提供優質服務，未來我們會繼續同心協力提升服務水平。

差餉物業估價署署長
鄧炳光太平紳士
2014年10月

Opportunities and Prospects

With challenges ahead, we strive to provide the best service to our customers and partners in the most cost-effective manner. We will continue to make concerted efforts to improve our services with the following initiatives:

- Exploring the possibility of collaboration with other Government departments with a view to improving our online service.
- Enhancing the mass appraisal systems in order to provide equitable valuations in an efficient way.
- Exploring the use of customer analytics techniques to anticipate customers' expectations.
- Expanding the consolidated billing and payment service for rates and Government rent to meet the needs of payers with multiple properties.
- Identifying ways to enhance our operational efficiency and seizing opportunities to outsource suitable tasks for the attainment of better cost effectiveness and efficiency, and what is more, for service improvements and innovations.

I am pleased to see the achievements of the Department in the past year. With my colleagues' dedication and commitment to delivering quality services to the public, I believe we would progress together further to serve the community better in coming years.

PK TANG, JP
Commissioner of Rating and Valuation
October 2014

理想和使命

Vision and Mission



理想	在物業估價和資訊服務的領域，成為全球同類專業公營機構的典範。
使命	<p>提供公平合理的估價，迅速地徵收差餉及地租。</p> <p>提供優質的物業資訊和相關服務，配合社會的需要。</p> <p>推廣資訊和技術交流，提高物業市場透明度和效率。</p> <p>擴展積極進取的部門文化和團隊精神。</p>
信念	<p>稱心服務</p> <p>我們主動掌握顧客的需要，時刻提供稱心滿意的服務。</p> <p>全力承擔</p> <p>我們就服務水平和表現，竭誠盡責。</p> <p>專業精神</p> <p>我們善用專業知識、技術和經驗，並堅守至高的誠信。</p> <p>創新求進</p> <p>我們力求創新，積極進取，掌握機遇和勇於面對挑戰。</p> <p>以人為本</p> <p>我們重視每一位同事、伙伴和顧客，以互重互信的精神，同心協力，開拓未來。</p> <p>物有所值</p> <p>我們善用資源，向顧客和伙伴提供最佳服務。</p>
Vision	To be a world-wide model as a public agency in property valuation and information services.
Mission	<p>To provide equitable valuations for the efficient and timely collection of rates and Government rent.</p> <p>To deliver quality property information and related services tailored to the needs of the community.</p> <p>To contribute to a transparent and efficient property market through information and technology sharing.</p> <p>To develop a dynamic corporate culture and workforce in partnership with staff.</p>
Values	<p>Customer satisfaction</p> <p>We proactively identify customers' needs, and take every opportunity to enhance customer satisfaction.</p> <p>Accountability</p> <p>We accept our accountability to the Government and community for our service standards and performance.</p> <p>Professionalism</p> <p>We apply appropriate professional knowledge, skills and experience, and uphold the highest standard of integrity in our work.</p> <p>Innovation</p> <p>We anticipate new challenges and opportunities, and respond to these in a timely and creative way.</p> <p>Respect</p> <p>We value our colleagues, partners and customers, and look to work with them in a spirit of mutual respect and trust.</p> <p>Value for Money</p> <p>We strive to provide the best service to our customers and partners in the most cost-effective manner.</p>

職能

Functions



14	評估差餉 Rating Assessment
15	評估地租 Government Rent Assessment
17	帳目和發單 Accounting and Billing
18	物業估價服務 Property Valuation Services
19	物業資訊服務 Property Information Services
21	業主與租客服務 Landlord and Tenant Services



差餉物業估價署的主要職能計有：

- 評估差餉和地租；
- 管理差餉和地租的帳目與發單；
- 為政府的決策局和部門提供物業估價服務；
- 為政府的決策局和部門、公共機構與私營機構提供物業資訊服務；以及
- 執行《業主與租客（綜合）條例》（第7章），包括就租務事宜向業主及租客提供諮詢和調解服務。

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 service 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.

評估差餉

「差餉」是一項就使用物業而徵收的稅項，並按應課差餉租值乘以一個指定百分率徵收。

物業的「應課差餉租值」是根據物業在指定日期於公開市場上可取得的全年租金估值。

根據《差餉條例》（第116章），差餉物業估價署長負責編製估價冊，當中載列全港已評估差餉的物業的資料。

Rating Assessment

Rates are a tax on the occupation of landed properties and are levied at a specified percentage of their rateable values.

The rateable value of a property is an estimate of its annual market rental value 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).

估價冊

估價冊載錄所有已評估差餉的物業及其應課差餉租值。

截至2014年4月1日，估價冊共載有2 418 892個差餉估價項目，應課差餉租值總值達5 642億元，詳情請參閱表1至表8。

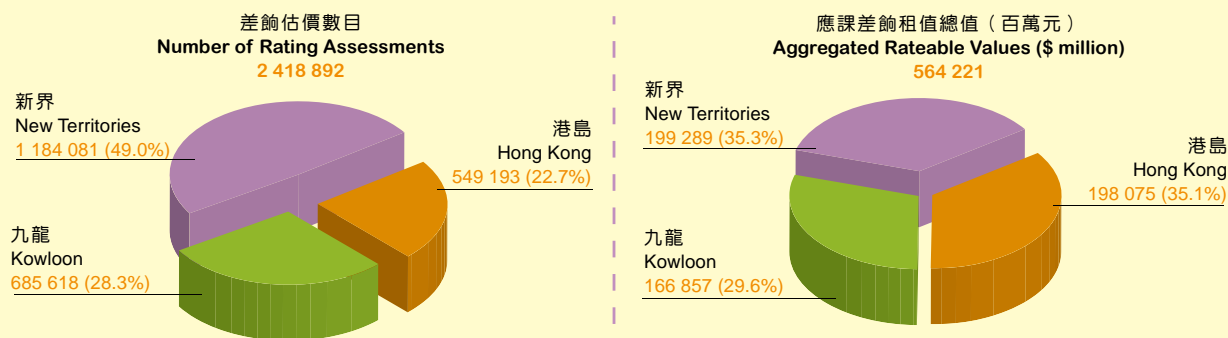
The Valuation List

The Valuation List is a record of all properties assessed to rates with their corresponding rateable values.

The Valuation List as at 1 April 2014 contained 2 418 892 rating assessments with a total rateable value of \$564.2 billion. Further details are shown in Tables 1 - 8.



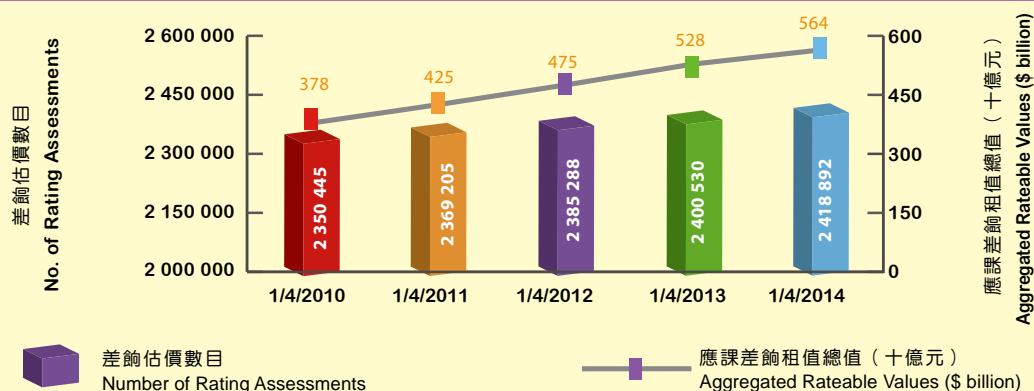
截止 2014 年 4 月 1 日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2014



下圖顯示過去五年差餉估價數目及其應課差餉租值總值：

The following graph shows the number of rating assessments and the aggregated rateable values in the past five years :

過去五年差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values in the Past Five Years



評估地租

香港的土地一般由政府以政府租契批出，承租人須繳納「地租」。

本署負責評定兩類根據下列法例徵收的地租，並按物業的應課差餉租值計算應繳多少地租：

- (a) 《地租（評估及徵收）條例》（第 515 章）；以及
- (b) 《政府租契條例》（第 40 章）。

Government Rent Assessment

Land in Hong Kong is normally held from the Government by way of a Government lease under which Government rent is payable.

The Department is responsible for the assessment of two types of Government rent which are determined by reference to the rateable value of the property concerned under the following Ordinances:

- (a) the Government Rent (Assessment and Collection) Ordinance (Cap. 515); and
- (b) the Government Leases Ordinance (Cap. 40).

根據《地租（評估及徵收）條例》（第 515 章） 評估的地租

差餉物業估價署署長負責評估和徵收第 515 章所涵蓋的地租，並編製地租登記冊，載列所有根據本條例評估地租的物業的應課差餉租值。截至 2014 年 4 月 1 日，地租登記冊載有 1 874 794 個估價項目，應課差餉租值總值約為 3 269 億元，詳情請參閱表 9。

第 515 章所指的地租，數額為物業應課差餉租值的 3%，並隨應課差餉租值的改變而調整。條例規定須繳納地租的物業，包括根據下列適用租契持有的物業：

(a) 原本沒有續期權利，但自 1985 年 5 月 27 日《中英聯合聲明》生效之後獲准延期或續期的契約；以及

(b) 自 1985 年 5 月 27 日起新批出的契約，包括交回後重批的租契。

唯一獲豁免評估地租的是由鄉郊原居村民（或其父系合法繼承人）或祖／堂自 1984 年 6 月 30 日以來一直持有的舊批約地段、鄉村地段、小型屋宇或相若的鄉郊土地。繼續持有此類鄉郊土地的原居村民或祖／堂，只須向地政總署署長繳納象徵式地租。

對於大部分須按第 515 章繳納地租的物業而言，用作計算地租的應課差餉租值，等同於用作計算差餉的應課差餉租值。如物業獲豁免評估差餉，或物業只有部分須繳納地租（例如：物業所處土地部分是根據適用租契而持有，而另一部分則根據其他類別的租契持有），則本署會分別釐定兩項應課差餉租值。

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

The Commissioner is responsible for assessing and collecting Cap. 515 Government rent and for the compilation of the Government Rent Roll containing the rateable values of all properties liable for assessment under this Ordinance. The Government Rent Roll contained 1 874 794 assessments as at 1 April 2014 with an aggregated rateable value of \$326.9 billion. Further details are shown in Table 9.

Cap. 515 Government rent is equal to 3% of the rateable value of a property and is adjusted in step with changes in the rateable value. Properties liable to Cap. 515 Government rent are those held under applicable leases which include:

(a) leases where the original leases contained no right of renewal and which have been extended or renewed since the coming into force of the Sino-British Joint Declaration on 27 May 1985; and

(b) new leases granted, including those surrendered and regranted, since 27 May 1985.

The only exemption is in respect of certain old schedule lots, village lots, small houses and similar rural holdings which have been held by an indigenous villager (or his lawful successor through the male line) or a tso/tong continuously since 30 June 1984. Whilst the indigenous villager or tso/tong continues to hold such rural holdings, only the nominal Government rent will be payable to the Director of Lands.

For the majority of properties liable to Cap. 515 Government rent, 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.



根據《政府租契條例》（第 40 章）評估的地租

可續期租契續期後的地租評估和徵收，受到《政府租契條例》（第 40 章）規管。條例規定，有關地租為物業在租契續期日應課差餉租值的 3%。這類地租有別於第 515 章所指的地租，其數額於續期後維持不變，直至該土地重新發展為止。重建完成後，地租會修訂為新建建築物應課差餉租值的 3%。

本署須按第 40 章的規定，為續期和重新發展的個案向地政總署署長提供新地租額，並通知土地註冊處處長登記新地租，以及答覆市民有關的查詢。

Government Rent Assessed under the Government Leases Ordinance (Cap. 40)

The assessment and collection of Government rent chargeable during the renewed term of a renewable lease are regulated by the Government Leases Ordinance (Cap. 40) which provides, among other things, that such rent shall be assessed at 3% of the rateable value as at the date of renewal of the lease concerned. Unlike Cap. 515 Government rent, 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.



帳目和發單

由 1995 年 7 月 1 日起，差餉物業估價署署長接管差餉發單和帳目修訂的職務，當中包括追討差餉欠款。

由 1997 年 6 月 28 日起，本署根據《地租（評估及徵收）條例》（第 515 章）負責發單徵收地租。

差餉和地租均須每季預繳，倘物業須同時繳納差餉和地租，差餉繳納人會收到合併徵收通知書。

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 assumed responsibility for the charging of Government rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515).

Rates and Government rent are payable quarterly in advance. Where a property is liable to both rates and Government rent, a combined demand is issued.

職能 Functions

物業估價服務

印花稅

本署審查物業的轉讓，向印花稅署署長（由稅務局局長兼任）提供估值方面的意見，以保障政府的印花稅收入。如申報的轉讓價值低於市值，本署會提供物業的合理市值估價。

本署亦為沒有訂明價值的轉讓物業提供估值。

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.



遺產稅

雖然遺產稅由2005年7月起取消，但本署仍須處理在此日期之前的個案，向遺產稅署署長提供物業估價，以釐定遺產稅。

Estate Duty

Following the abolition of Estate Duty in July 2005, the Department was 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.

為其他政府部門提供估價服務

本署亦經常為其他政府部門和半官方機構的工作需要提供估價服務。

Valuations for Other Government Departments

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



物業資訊服務

物業市場資料

在評估差餉和物業價值的過程中，本署收集到大量的物業資料，因此能夠為政府提供物業市場方面的專業意見。本署定期修訂多項統計數據，並分發給決策局和其他政府部門參考。

此外，本署亦會應各局和部門的要求，展開專題研究與分析。

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 research and analysis for bureaux and departments on request.



本署每年出版的《香港物業報告》，回顧過往一年物業市場的情況，並預測未來兩年的樓宇落成量。報告亦載有主要物業類別的總存量和空置量。

本署亦編製《香港物業報告 - 每月補編》，定期更新物業售價、租金統計、市場回報率、落成量、買賣宗數和成交總值的資料。

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".

職能 Functions

編配門牌號數

根據《建築物條例》（第123章），差餉物業估價署署長主管全港樓宇門牌號數的編配事宜。本署會在日常評估差餉期間，同時執行這項工作，新建樓宇會在落成之前配予門牌號數。

本署透過舉辦宣傳活動，鼓勵市民在樓宇和店鋪入口處標示正確門牌號數。

Building Numbering

Under the Buildings Ordinance (Cap. 123), the Commissioner of Rating and Valuation is the authority for building numbering in the territory. This work is undertaken in the course of normal rating work, with numbers allocated in advance of the completion of new buildings.

The Department promotes the correct display of building numbers at entrances to shops and buildings by means of publicity campaigns.



樓宇名稱

本署在互聯網上刊載《樓宇名稱》，詳列本港大部份樓宇的中英文名稱、地址和落成年份。

《樓宇名稱》的資料每半年更新一次，以便市民及遊客識別樓宇位置、郵遞派送及執行救援服務，並讓公營部門確定樓宇的地址。

Names of Buildings

The Department publishes online the “Names of Buildings” which contains a comprehensive list of names of buildings in the territory, their addresses in both Chinese and English, and the year of completion.

The publication is updated half-yearly for the convenience of the public, tourists, and for the delivery of postal and emergency services as well as other departments in identifying addresses of particular buildings.



業主與租客服務

本署負責執行《業主與租客（綜合）條例》（第7章），該條例對業主與租客雙方的權利與義務均有所規定。

諮詢和調解服務

本署人員免費為市民提供全面的租務諮詢服務。本署亦定期派員前往民政事務處會見市民和每天到土地審裁處當值，提供有關服務。

市民亦可透過本署24小時自動電話資訊服務或瀏覽本署網站，獲得一般租務資訊。

新租出或重訂協議通知書

本署為住宅物業業主批署新租出或重訂協議通知書（表格CR109）。經批署的通知書，是採取法律行動追收欠租時所需的文件。

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.

Advisory and Mediatory Services

Comprehensive and free advisory services are available to the public on landlord and tenant matters. Similar services are also provided by officers of the Department who pay regular visits to various District Offices and by those who are stationed daily at the Lands Tribunal.

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

Notice of New Letting or Renewal Agreement

The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) submitted by landlords of residential properties. The Notices are required in legal proceedings for recovery of rent.

服務表現和成就

Performance and Achievements



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服務表現和成就

Performance and Achievements

評估差餉和地租

修訂和更新估價冊及地租登記冊

本署不時修訂和更新估價冊及地租登記冊內的資料，有關工作包括加入新建樓宇和須繳納差餉及/或地租的物業、刪除已拆卸樓宇和無須繼續評估差餉及/或地租的物業，以及刪除曾更改結構的物業的原有估價，然後加入重新評定的估價。「臨時估價」和「刪除估價」是修訂估價冊及地租登記冊的常用方法。

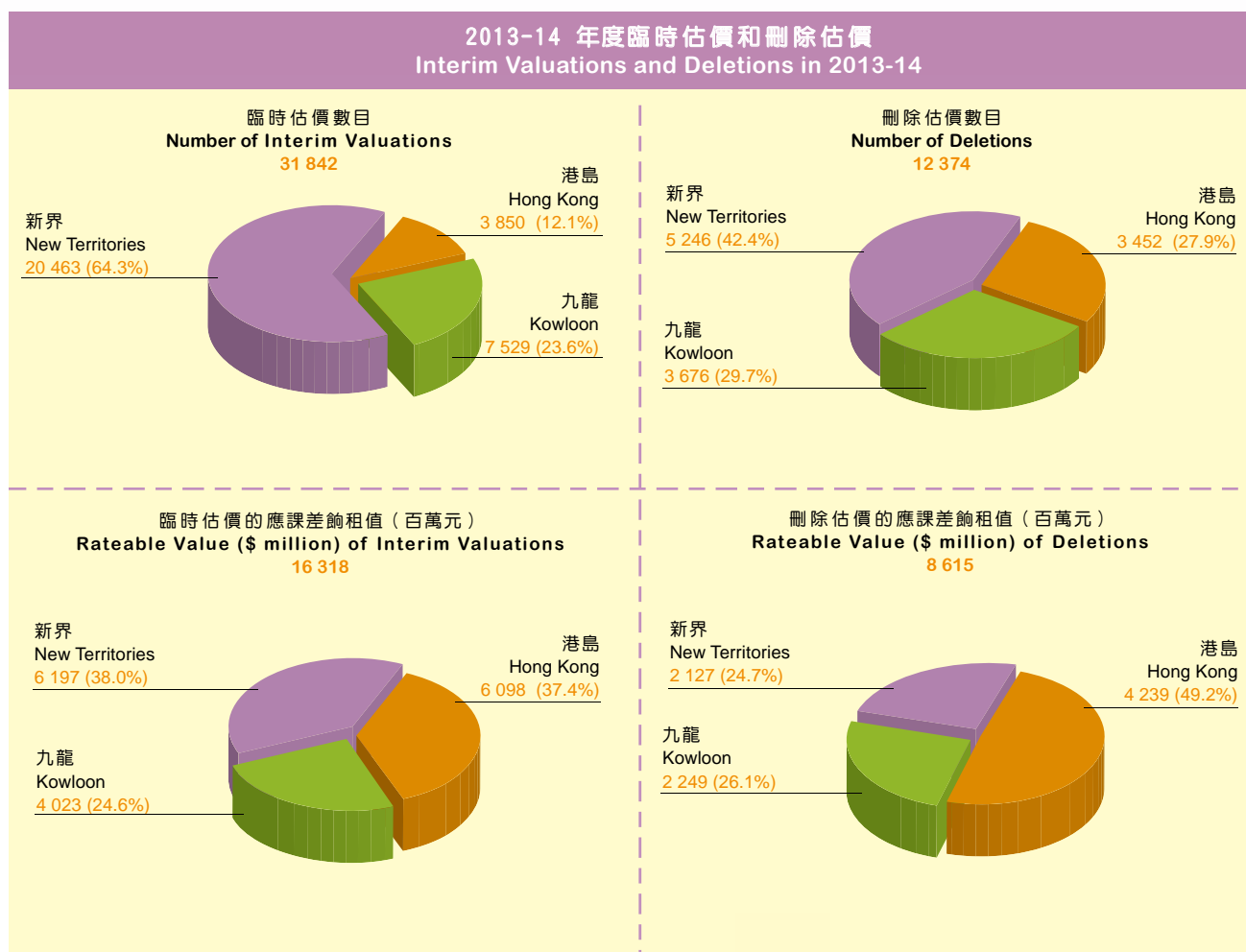
表 10 顯示 2013-14 年度臨時估價和刪除估價的數目。下列圖表顯示估價冊及地租登記冊內按區域劃分的臨時估價和刪除估價數目，以及有關的應課差餉租值：

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 rent, deleting buildings demolished or premises which have ceased to be liable to assessment for rates and/or rent, and deleting and reinstating premises where structural alterations have taken place. The process of maintaining the List and Rent Roll is effected by “interim valuations” and “deletions”.

The number of interim valuations and deletions carried out in 2013-14 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:



每年重估應課差餉租值

不同類別和位於不同地區的物業，其租金水平會受時間及其他不同因素影響而改變。為提供一個健全及公平的稅基，本署自1999年起，每年均全面重估應課差餉租值，反映最新的市場租金水平。

在全面重估2014-15年度應課差餉租值的過程中，本署一共重新評估載於估價冊內2 418 892個物業的應課差餉租值，以及載於地租登記冊內1 874 794個物業的應課差餉租值。

新應課差餉租值的生效日期是2014年4月1日，估價依據日期為2013年10月1日。

Annual General Revaluations

Rental values for different types of property and for properties in different locations change over time due to many 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 market rental values.

Altogether 2 418 892 assessments in the Valuation List and 1 874 794 assessments in the Government Rent Roll were reviewed in the revaluation for 2014-15.

The new rateable values which took effect on 1 April 2014 were based on market rents as at the valuation reference date of 1 October 2013.



重估完成後，差餉及地租的應課差餉租值分別平均上調5%。

在新的估價冊內，其中84.5%物業的應課差餉租值平均上升8.3%，另有13.6%物業的應課差餉租值維持不變，餘下1.9%物業的應課差餉租值則平均下跌9.1%。

表11詳列全面重估應課差餉租值後，主要類別物業的差餉和地租變動情況。

The exercise had resulted in an average increase in rateable values of 5% for rates and Government rent.

For 84.5% of the properties in the new Valuation List, the rateable values were increased by 8.3% on average. 13.6% had no change in rateable values. The remaining 1.9% of the properties had their rateable values decreased by 9.1% on average.

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

服務表現和成就

Performance and Achievements

建議、反對和上訴

市民如欲反對估價冊或地租登記冊內的資料，可於每年 4 月和 5 月向署長提交建議書，要求修改有關資料。

然而，如地租登記冊內的記項與估價冊的相同，則只可就估價冊的記項提交建議書、反對通知書或上訴通知書。估價冊如因建議書、反對通知書或上訴通知書而有任何修改，地租登記冊亦會相應修改。

繳納人如欲就臨時估價、刪除估價或更正估價冊及地租登記冊內的資料提出反對，可於有關通知書發出日期起計 28 天內，向署長提交反對書。

在上述情況下，本署的專業人員會詳細考慮所有建議書和反對書。如沒有收到撤銷通知書或不曾達成修改協議，署長便會發出「決定通知書」。

繳納人接獲「決定通知書」後，倘仍不滿意署長的決定，可於「決定通知書」發出日期起計 28 天內，向土地審裁處上訴。

在上述情況下，本署的專業人員會就估價冊及地租登記冊所載的應課差餉租值，提出支持的陳詞和論據，並以專家證人身分，代表差餉物業估價署署長出席土地審裁處的聆訊。

表 12 詳列本署過去兩年所處理的建議書、反對書和上訴個案數目。

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. If the Valuation List is altered as a result of the proposal, objection or appeal, alteration will 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 issue to the payer of the appropriate notice.

In both circumstances, 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 issue of the respective notices.

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

Details of proposals, objections and appeals dealt with in the past two years are shown in Table 12.



差餉徵收率

差餉是根據應課差餉租值乘以一個百分率而徵收的。2013-14 財政年度的差餉徵收率為 5%，這徵收率自 1999-2000 年度起一直維持不變。

現時所有差餉收入均撥歸政府一般收入帳目。

Rates Charges

Rates are payable at a percentage of rateable value. For the financial year 2013-14, 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.

按供水情況扣減差餉

任何物業如只獲政府輸水管供應未經過濾的淡水，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%。

下表概括列出截至 2014 年 4 月 1 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 1 April 2014 are summarised in the table below:

按供水情況扣減差餉的物業 Properties with Water Concessions					
應繳差餉獲扣減 7.5% Rates payable reduced by 7.5%			應繳差餉獲扣減 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	1	31	20	48 603	
九龍 Kowloon	-	-	-	-	
新界 New Territories	35	812	468	36 536	
總數 Overall	36	843	488	85 139	

服務表現和成就

Performance and Achievements

根據《地租（評估及徵收）條例》（第515章） 徵收地租

截至2014年4月1日，地租登記冊載有1 874 794個估價項目。

2013-14年度，本署為徵收地租而展開的臨時估價有25 567個，刪除的估價則有6 793個，詳情見表10。

2001年3月，終審法院就發展用地和農地應否評估地租一案作出裁決。法院確認本署的觀點，認為根據《地租（評估及徵收）條例》和《地租規例》的條文，發展用地、重新發展用地和農地均須繳納地租。

此外，土地審裁處聆訊一宗發展用地估價方法的測試個案，並於2008年2月作出裁決，結果認同本署所採用的估價方法，但上訴人不服審裁處的裁決，並就法律觀點向上訴法庭上訴。2010年11月，上訴法庭駁回有關上訴。其後上訴人成功直接向終審法院取得上訴許可。上訴隨後於2012年11月26日、28日及29日審理，終審法院法官於2012年12月21日一致駁回有關上訴。



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

The number of assessments in the Government Rent Roll on 1 April 2014 was 1 874 794.

The number of interim valuations and deletions carried out in 2013-14 for Government rent purposes were 25 567 and 6 793 respectively. The 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) judgment delivered in March 2001. The judgment 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 judgment in February 2008. The Tribunal endorsed the Department's valuation approach but the Appellant appealed to the Court of Appeal against the Tribunal's decision on points of law. The appeal was dismissed by the Court of Appeal in November 2010. The Appellant successfully sought leave to appeal directly from the Court of Final Appeal (CFA). The appeal was then heard in the CFA on 26, 28 and 29 November 2012. The CFA unanimously dismissed the Appellant's appeal on 21 December 2012.



服務表現和成就 Performance and Achievements

根據《政府租契條例》（第40章）為可續期土地契約徵收地租

截至2014年3月31日，約有212 000個帳目須根據此條例繳納地租。由於愈來愈多這類租契續期，加上此類土地在續期後重新發展逐漸增多，因此會有更多物業須根據第40章繳納地租。

下表顯示過去五年本署處理的個案宗數，以及評估的應課差餉租值總值：

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

As at 31 March 2014, there were approximately 212 000 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:

過去五年處理的地租（第40章）個案 Government Rent (Cap. 40) Cases Handled in the Past Five Years				
年度 Year	續期 Renewal		重新發展 Redevelopment	
	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） Total Rateable Value (\$ million)	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） Total Rateable Value (\$ million)
2009-10	3 646	626	141	55
2010-11	1 874	368	297	173
2011-12	2 536	270	349	115
2012-13	2 691	331	832	207
2013-14	7 629	1 278	519	148

帳目和發單

差餉收入

2013-14 年度的差餉收入為 149.11 億元，款額反映年內因差餉寬減措施而少收的 115.70 億元。

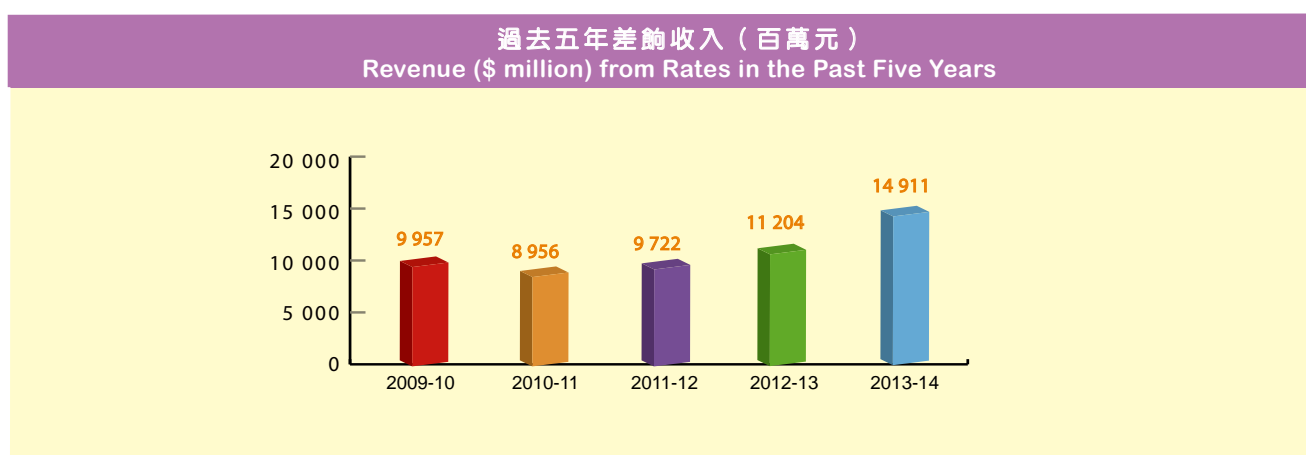
下圖顯示過去五年的差餉收入：

Accounting and Billing

Revenue from Rates

The revenue from rates in 2013-14 was \$14 911 million, reflecting the loss in revenue of \$11 570 million due to rates concession granted in the year.

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



服務表現和成就

Performance and Achievements

差餉退款

只有空置土地和因政府取得法院頒令而空置的物業，才可獲退還差餉。2013-14 年度退還的款額微不足道。

Refund of Rates

Only vacant open land and vacancies resulting from Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2013-14.

差餉欠款

2013-14 年度，本署向欠交差餉的業主追討欠款，涉及的個案約為 29 200 宗。

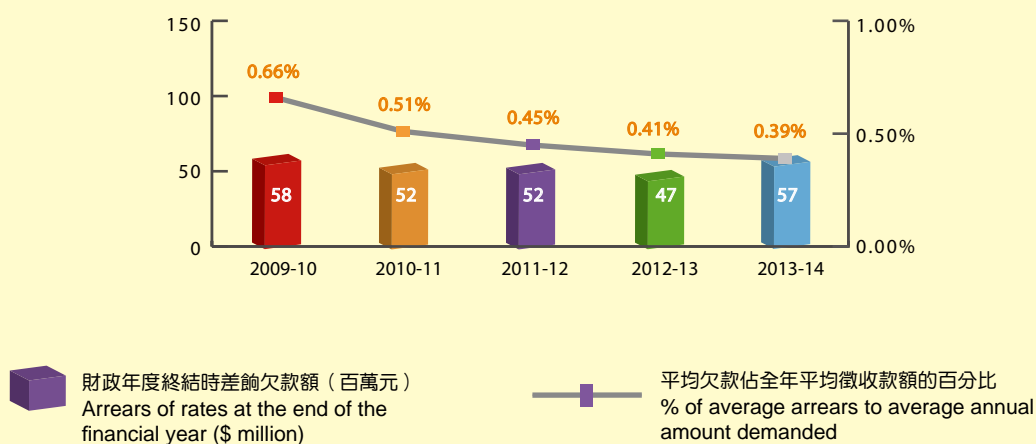
Arrears of Rates

In 2013-14, the Department took recovery action in respect of arrears outstanding for about 29 200 cases.

該財政年度終結時，約有 25 400 個帳目尚未清繳欠款，此數目並不包括現正辦理由原居村民提交的豁免差餉申請。截至 2014 年 3 月 31 日，錄得的拖欠差餉額為 5 700 萬元，下圖顯示過去五年的差餉欠款情況：

Some 25 400 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 2014, \$57 million of rates arrears were recorded. The chart below shows arrears of rates in the past five years:

過去五年差餉欠款
Arrears of Rates in the Past Five Years



所有數字並不包括原居村民申請豁免差餉而正予考慮的物業之未繳差餉
All figures exclude the outstanding rates for properties where applications for rates exemption by indigenous villagers were being processed



地租收入及欠款

2013-14 年度的地租收入為 85.91 億元。

截至2014年3月31日，拖欠地租的帳目約有22 500個，未收的款項約為5 900萬元，平均欠款佔全年平均地租徵收額0.7%，欠款額並未包括原居村民因申請租金優惠而暫緩繳納的地租。

Revenue from Government Rent and Arrears

The revenue from Government rent in 2013-14 was \$8 591 million.

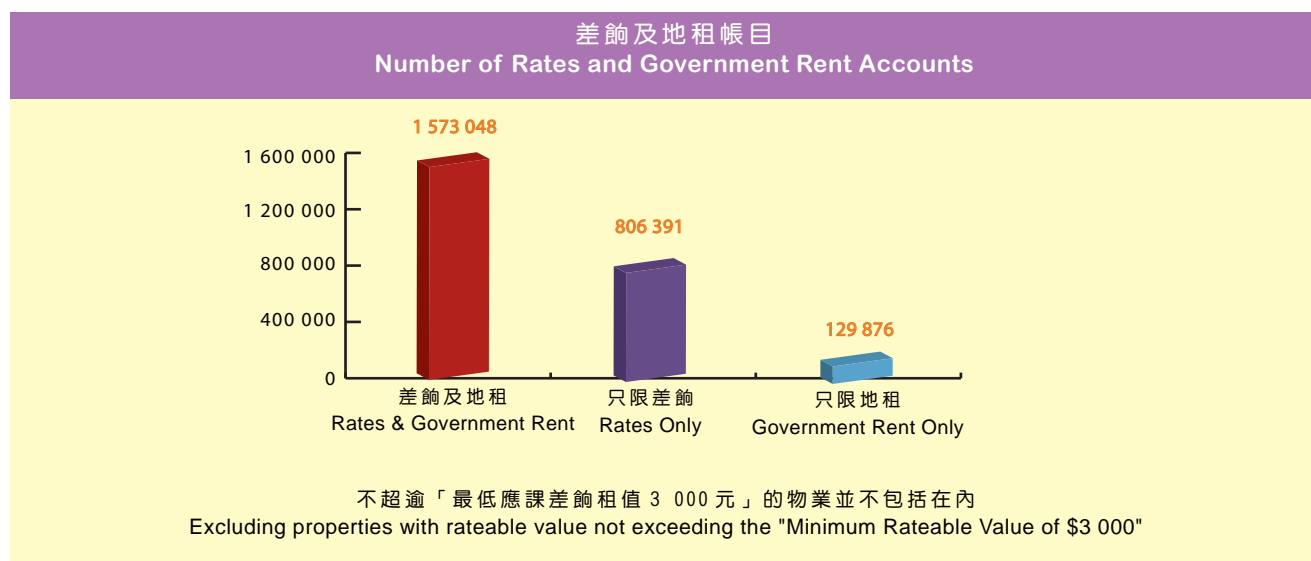
Some 22 500 accounts had rent arrears as at 31 March 2014, comprising about \$59 million. The percentage of average arrears to average annual Government rent demanded was 0.7%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

差餉和地租帳目

截至2014年4月1日，差餉和地租帳目約251萬個。下圖顯示各種帳目的數量：

Rates and Government Rent Accounts

About 2.51 million rates and Government rent accounts were maintained by the Department as at 1 April 2014. These accounts are set out in the chart below:



宣傳準時繳款

每季到期繳納差餉和地租的月份，本署均透過電視播出宣傳短片，並且在電台廣播，提醒繳納人準時繳納差餉和地租。

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.

服務表現和成就

Performance and Achievements

估價及物業資訊服務

印花稅

2013-14 年度，共有 87 537 宗個案接受審查和估價。本署共提供 11 029 項估價，涉及的物業均屬申報價值偏低，或未有在契約上註明轉讓價值。

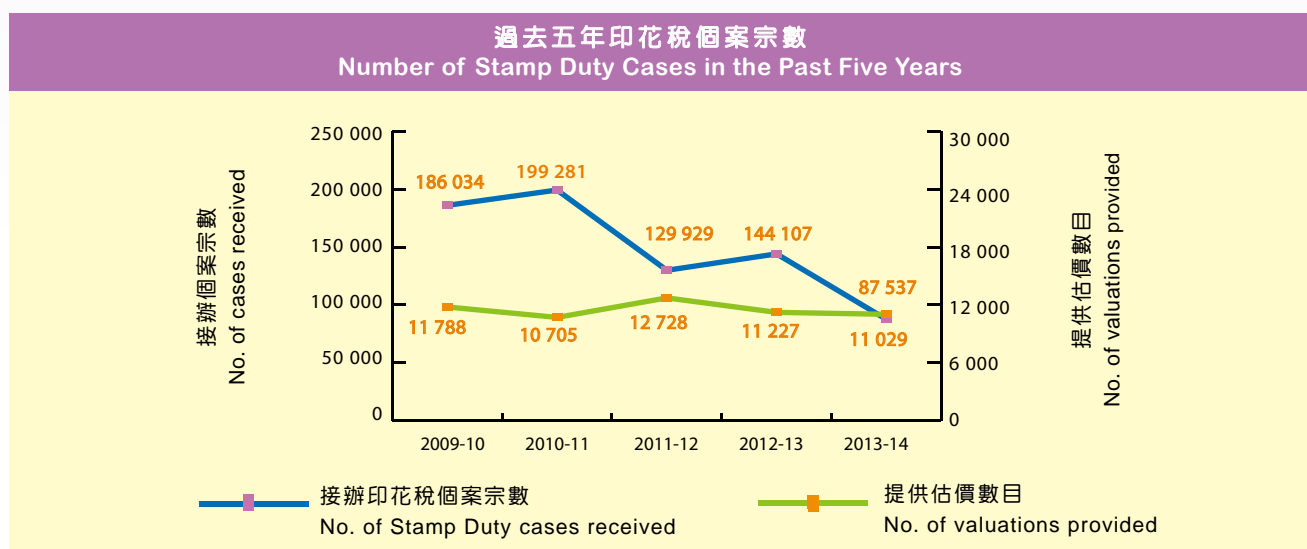
下圖顯示過去五年這方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2013-14, the number of cases received for examination and valuation was 87 537. The Department provided 11 029 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:

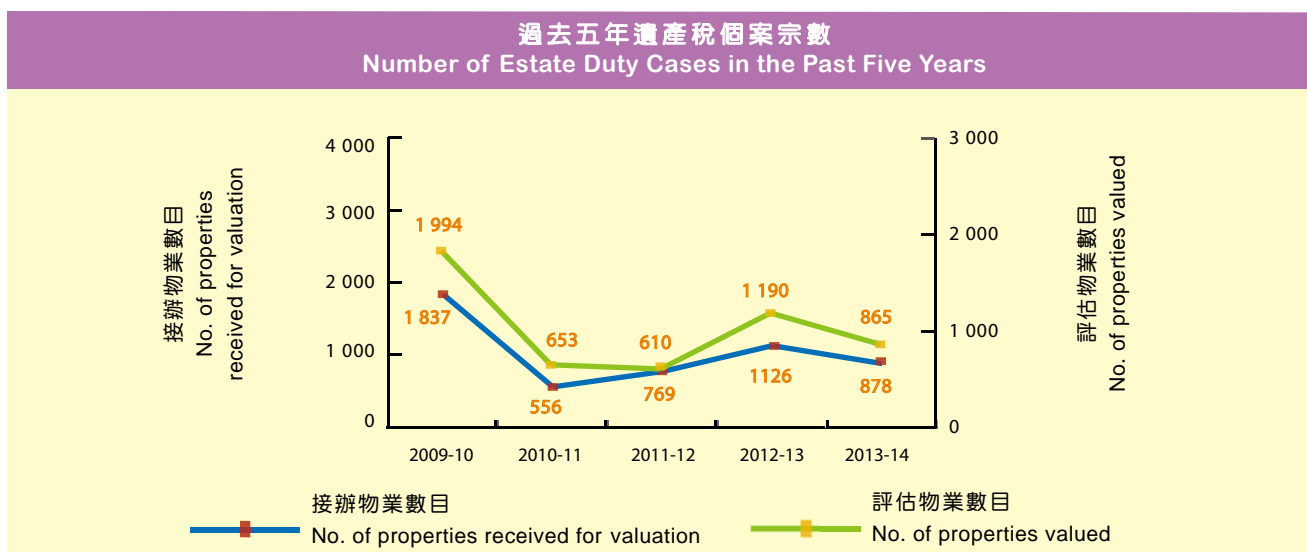


遺產稅

年內共有 247 宗個案交由本署評定物業價值，涉及 878 個物業。下圖顯示過去五年的遺產稅工作量：

Estate Duty

During the year, 247 cases involving 878 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



服務表現和成就 Performance and Achievements

雖然遺產稅已於2005年7月取消，但本署仍接到此日期之前的個案，預計個案數目會逐漸減少。

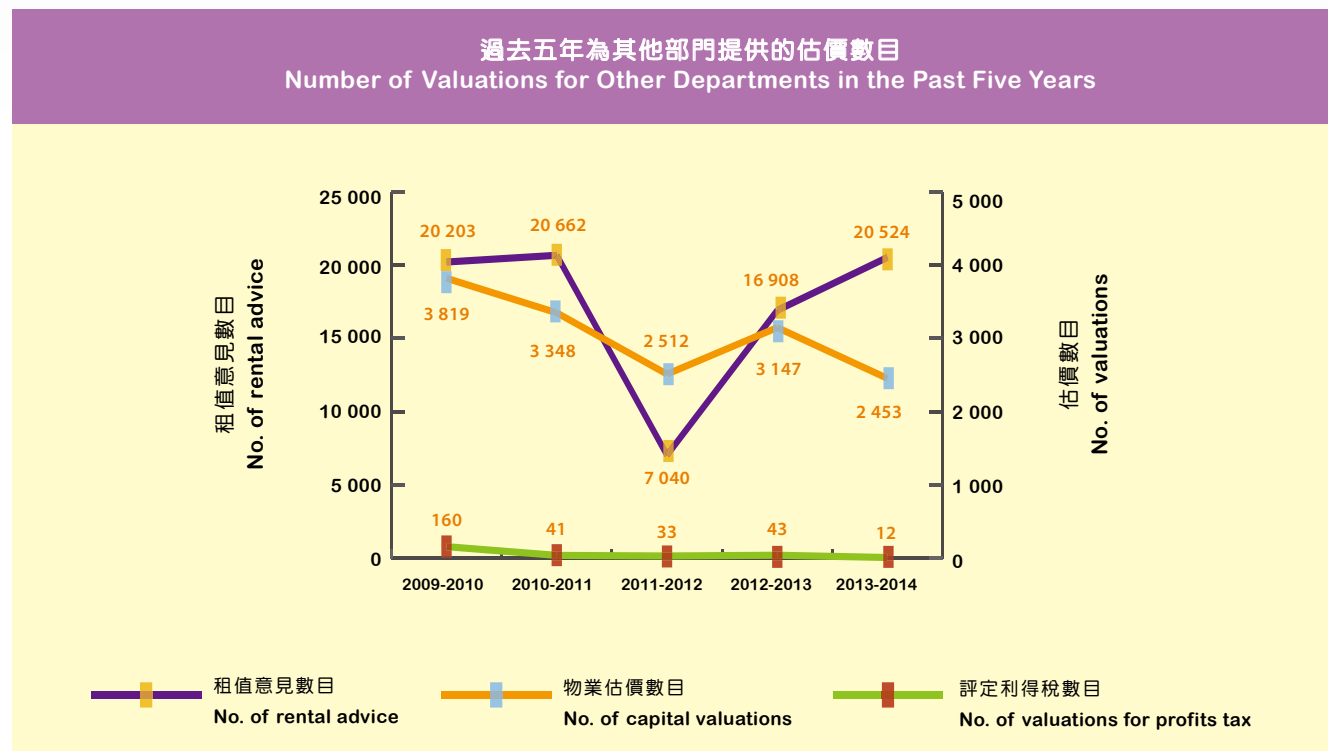
Despite abolition of Estate Duty in July 2005, past cases would continue to be received, though the number of cases was decreasing.

為其他政府部門和半官方機構提供估價服務

Valuations for Other Government Departments and Quasi-government Bodies

過去一年間，本署為其他政府部門和半官方機構提供估價服務，包括就20 524宗個案提供租值意見、評估2 453個物業的售價，以及處理12宗利得稅個案。下圖概述本署過去五年所提供的這類估價服務：

Other valuations, including 20 524 rental advice, 2 453 capital valuations and 12 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:



服務表現和成就

Performance and Achievements

物業資訊服務

本署為協助政府制定政策而進行的物業研究和市場監察工作，過去數年間明顯增多。

除不時回應公眾人士、政府決策局、部門和機構查詢資料的要求之外，本署亦悉力向運輸及房屋局提供房屋產量和物業市況等物業市場的資料，以便當局準確掌握全港的房屋發展方向和市場動態。

《香港物業報告》2014年版回顧2013年物業市場的情況，並預測2014至2015年的樓宇落成量。市民可登入本署網站免費下載。

市民亦可登入本署網站瀏覽《香港物業報告 - 每月補編》，並可免費下載有關物業租金、售價和落成量的統計資料，或使用本署的24小時自動電話資訊服務（電話：2152 2152），經圖文傳真索取。

為配合實施《地產代理條例》（第511章），本署在2009年2月推出「物業資訊網」。市民可利用此收費服務索取住宅物業（鄉村式屋宇除外）樓齡、實用面積和物業許可用途的資料。由2010年開始，本署將這網上平台服務增至查詢估價冊及地租登記冊最近三個估價年度的應課差餉租值，以及差餉和地租帳目資料，每個查詢項目的費用亦相對調低。

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 2014 edition of the "Hong Kong Property Review" gives a review of the property market in 2013 and provides forecasts of completions in 2014 to 2015. 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-typed 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 last three years of assessment and on rates and Government rent accounts. The fee charged per record was much reduced.



服務表現和成就 Performance and Achievements

編配門牌號數

2013-14 年度獲編配門牌號數的發展項目約有 1 340 個，其中 1 258 個位於新界。

除定期在已有門牌編配系統的地區為新建樓宇編配門牌號數外，本署亦為以往沒有正式門牌號數的新界鄉郊地區，編配有系統的門牌號數。

Building Numbering

During 2013-14, about 1 340 developments were allotted with building numbers, of which 1 258 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.



《樓宇名稱》

市民可登入本署網站免費瀏覽《樓宇名稱》中的資料。資料每年 4 月和 10 月均會更新。

"Names of Buildings"

The Names of Buildings can be viewed free of charge at the Department's website and is updated biannually in April and October.



服務表現和成就

Performance and Achievements

業主與租客服務

《業主與租客（綜合）條例》

《2004年業主與租客（綜合）（修訂）條例》由2004年7月9日起生效，撤銷主體條例第IV部分所載住宅租賃的租住權保障，以及條例第V部分所載終止非住宅租賃的最短通知期規定。

在本署的協助下，業主與租客逐漸明白2004年修訂條例的運作，並適應了法例所引致的轉變。

諮詢和調解服務

2013-14年度，本署處理約163 000宗查詢，其中43 000宗由本署每天派駐土地審裁處當值的人員處理，另有5 200宗由本署每星期指定時間派往民政事務處當值的人員處理。

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 gradually gained an understanding of the effect of the amending Ordinance 2004 and have adapted to the legislative changes.

Advisory and Mediatory Services

In 2013-14, some 163 000 enquiries were handled, with 43 000 and 5 200 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.



新租出或重訂協議通知書

2013-14年度，本署共處理51 500份新租出或重訂協議通知書。

Notice of New Letting or Renewal Agreement

A total of 51 500 Notices of New Letting or Renewal Agreement were processed in 2013-14.



服務表現和成就 Performance and Achievements

服務表現和目標

服務承諾

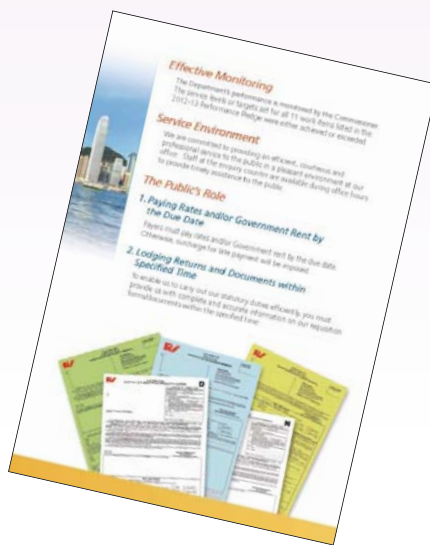
2013-14 年度服務承諾所載的全部 11 項工作均達標或超額完成。



Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2013-14 Performance Pledge, the set service levels or targets were either achieved or exceeded.



24 小時自動電話資訊服務

本署設有 24 小時自動電話資訊服務，讓市民透過預錄聲帶，查詢有關差餉、地租和租務事宜，以及取得差餉 / 地租發單和徵收的最新資訊。

使用這項服務的人士亦可選擇以傳真方式，索取物業市場統計數字等資料。

對市民有影響的政策和程序如有任何修改，本署亦會藉此項服務通知市民。市民只需致電 2152 2152，便可使用這項服務。

「1823」

除上述自動電話資訊服務之外，市民亦可致電 2152 0111，使用由「1823」接線生 24 小時接聽的電話查詢服務，此服務涵蓋本署所處理的一切事宜。

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/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.

新增和優化服務

New and Improved Services



40	以電子方式遞交表格及通知書 Electronic Submission of Forms and Notices
40	綜合發單和繳款服務 Consolidated Billing and Payment Service
40	物業資訊網 Property Information Online (PIO)
41	發出徵收差餉地租電子通知書 Electronic Issue of Rates / Government Rent Demands
41	一手住宅物業銷售資訊網 Sales of First-hand Residential Properties Electronic Platform (SRPE)



新增和優化服務 New and Improved Services

以電子方式遞交表格及通知書

本署接受繳納人以電子方式，按《差餉條例》、《地租（評估及徵收）條例》和《業主與租客（綜合）條例》的規定遞交法定表格和通知書，這是本署其中一項電子政府新猷。這項服務為繳納人提供郵寄和親身遞交等傳統方式以外的選擇。有關「遞交表格電子化」的資料，市民可瀏覽本署網站（網址：www.rvd.gov.hk），或致電 2152 0111 向「1823」查詢。

Electronic Submission of Forms and Notices

As part of a new wave of our e-government initiatives, we accept electronic submissions of 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. This electronic mode of service provides an alternative to the conventional mode of serving a form by post or in person. The public can visit the Department's website at www.rvd.gov.hk or call the "1823" at 2152 0111 for information on "Electronic Submission of Forms".

綜合發單和繳款服務

持有多個物業的繳納人可申請綜合帳單服務，以一張帳單羅列每個物業的季度應繳款項，使帳單管理更省時便捷。截至 2014 年 3 月底，用戶共開設近 1 900 個綜合帳戶，連結大約 150 000 個物業帳目。本署日後繼續擴展這項環保和以客為本的服務，並向持有多個物業的繳納人推廣。

Consolidated Billing and Payment Service

Payers with multiple properties can apply for a consolidated bill listing out the rates and Government rent payable for each individual property. This service provides payers with an easy and time-saving means of managing their quarterly demand notes. Up to end March 2014, close to 1 900 consolidated accounts have been set up linking about 150 000 individual property accounts. This customer-focus and environmentally friendly service will continue to be expanded and promoted to payers with multiple properties.

物業資訊網

物業資訊網在 2009 年 2 月推出，現時提供以下公共服務：

Property Information Online (PIO)

The PIO was launched in February 2009 and has now provided the public with the following service items:

收費服務

- 查詢私人住宅物業（不包括村屋）的實用面積、樓齡和許可用途。
- 查詢估價冊及 / 或地租登記冊所載最近三個估價年度的應課差餉租值。
- 查詢差餉及 / 或地租帳目。

Chargeable Service

- 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 last three years of assessment.
- Enquiry on rates and/or Government rent accounts.



新增和優化服務 New and Improved Services

免費服務

- 供公眾查閱新公布的估價冊及地租登記冊。
- 供個別差餉或地租繳納人查閱私人住宅物業（不包括村屋）的物業資料。

物業資訊網載有本署和土地註冊處經配對的物業地址記錄，提供全面的中英雙語搜尋服務。市民可以五種不同的搜尋方式，尋找 257 萬個物業地址記錄。這項服務深受測量師、律師、物業代理，以及與房地產工作有關的政府部門和半官方機構歡迎。本署會探討可否與其他政府部門加強合作。

Free Service

- Public inspection of the newly declared Valuation List and Government Rent Roll.
- Enquiry on property data for individual rates or Government rent payers of private domestic properties (excluding village houses).

With the alignment of address records with the Land Registry, PIO offers a versatile bilingual search engine with five different searching paths for 2.57 million property address records. The service is well received by surveyors, solicitors, estate agents and those Government departments and quasi-government bodies whose work is related to landed properties. The Department will explore the opportunities for further collaboration with other Government departments.

發出徵收差餉地租電子通知書

《電子差餉地租單》服務自 2010 年 12 月推出以來，超過 17 400 位用戶登記使用，連結 24 900 多個繳納人帳戶。其中逾六成用戶於啟用帳戶時選擇停止收取紙本帳單，數字令人鼓舞。為了提供一站式發單和繳款服務，本署於 2011 年 7 月 7 日推出電子付款平台，供繳納人即時清繳電子帳單。

Electronic Issue of Rates / Government Rent Demands

Since the launch of "eRVD Bill" service in December 2010, over 17 400 subscribers have registered for the service, linking up over 24 900 payer accounts. It is encouraging to see that over 60% of the subscribers have opted to drop their paper bills readily at the initial account set-up. To provide a seamless billing and payment service, e-Payment platform was implemented on 7 July 2011. This online payment service allows payers to settle their electronic demands instantly.

一手住宅物業銷售資訊網

自 2012 年制定《一手住宅物業銷售條例》之後，運輸及房屋局委託本署開發中央電子資料庫，讓一手住宅物業賣家上載售樓所需的資料，包括售樓說明書、價單和成交記錄冊，同時讓公眾全天候查閱這些資訊。2013 年 4 月 29 日，一手住宅物業銷售資訊網投入服務，供公眾查閱上述有關資料。

Sales of First-hand Residential Properties Electronic Platform (SRPE)

Following the enactment of the Residential Properties (First-hand Sales) Ordinance in 2012, the Department was entrusted by the Transport and Housing Bureau to develop an online centralised information platform catering for vendors of first-hand residential properties uploading the requisite information of sales brochures, price lists and registers of transactions, and at the same time allowing public access to such information on a timely and 24-hour basis. The SRPE was opened for public access on 29 April 2013.

迎接挑戰

Challenges Ahead



44	每年全面重估應課差餉租值 Annual General Revaluations
44	評估地租 Government Rent Assessment
45	外判機遇 Outsourcing Opportunities
45	推行部門資訊科技計劃 Implementation of Departmental Information Technology Plan (DITP)



迎接挑戰 Challenges Ahead

每年全面重估應課差餉租值

全面重估差餉的目的，是根據差餉繳納人所佔用物業的市值租金水平釐訂應課差餉租值，從而建立公平合理的徵稅基礎。由於估價宗數龐大、時間迫切，加上人手緊絀，每年重估應課差餉租值實非易事。能夠如常依時順利完成這項工作，端賴周詳的計劃和同事專心致志。

Annual General Revaluations

The purpose of a general revaluation of all properties is to provide a sound and equitable tax base by updating the rateable values according to the prevailing rental levels. The annual revaluation has always been regarded as a challenging job in view of the large volume of assessments, the tight working schedule and the severe manpower constraints. Without meticulous planning and staff commitment, the revaluation work will not be completed timely and successfully as usual.



評估地租

本署與發展商展開的訴訟延宕多時，阻礙了評估發展用地地租的工作。土地審裁處在2008年2月就測試個案中的估價問題頒下判決，認同我們的估價方法。上訴人其後就法律論點先後上訴至上訴法庭及終審法院，但有關上訴均被駁回。

本署已解決部份涉及發展用地地租的上訴個案，並會繼續與其他上訴人跟進以處理餘下個案。

Government Rent Assessment

The assessment of Government rent in respect of development sites has been hampered by the protracted litigation with developers. The Lands Tribunal handed down the judgment on the test case on valuation issues in February 2008 confirming the Department's valuation approach. The Appellant appealed to the Court of Appeal and then to the Court of Final Appeal on points of law but both appeals were dismissed.

The Department has settled some of the outstanding Government rent appeals relating to development sites and will continue to approach appellants with a view to resolving the remaining appeals.



外判機遇

本署善用外聘服務供應商，以改善各項服務和推陳出新，在這方面經驗不少。年內，本署把空置物業調查、巡查作公眾宗教禮拜用途的物業等工作外判，並繼續外判估價工作，善用私營機構資源，加快評估新界的鄉郊物業。有效管理外判的各項主要問題，例如品質保證和風險管理，以取得預期成效，仍屬我們今後需要迎接的挑戰。

Outsourcing Opportunities

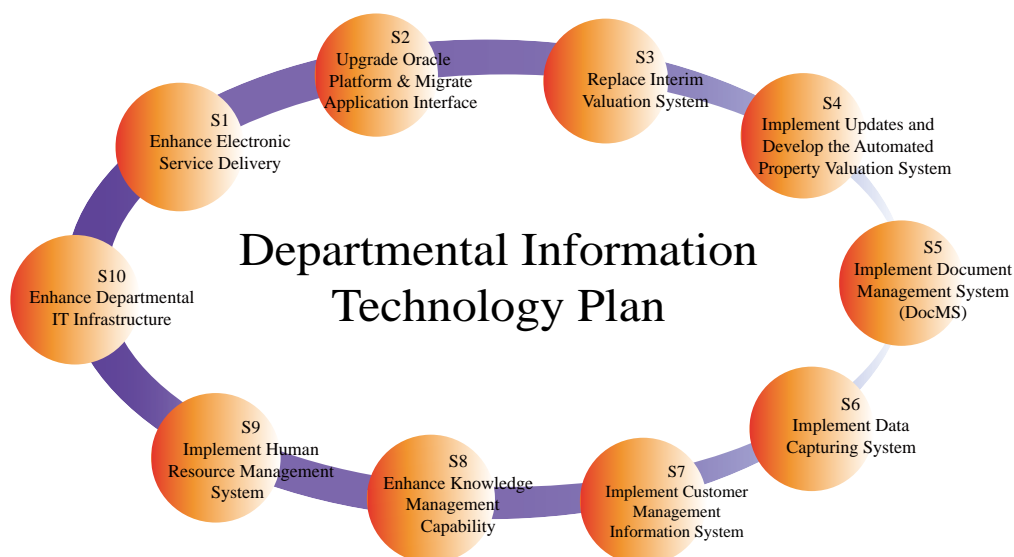
The Department has considerable experience in tapping into external service providers for service improvements and innovations. During the year, we contracted out projects like vacancy survey and inspection of properties occupied for public religious worship purpose, and continued to outsource valuation work to tap the private sector's resources to speed up the assessment of rural properties in the New Territories. Managing effectively all the key issues involved in outsourcing like quality assurance and risk control in order to deliver desired results will remain our challenges ahead.

推行部門資訊科技計劃

本署現正分階段推行部門資訊科技計劃的措施。這策略性藍本讓我們更能配合新的電子政府環境，並通過應用資訊科技，引入更多以客為本的服務，以及提升業務運作成效。

Implementation of Departmental Information Technology Plan (DITP)

The Department is implementing by phases the initiatives identified in the DITP. This strategic blueprint aligns the Department with the new e-government environment and will utilise information technology to introduce customer-centric services as well as enhancing business operations.



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環保報告

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本署主要負責評估物業的差餉與地租、修訂有關帳目和發出徵收通知書，並向政府決策局和部門提供物業估價服務、編製物業市場統計數字，以及就租務事宜為業主和租客提供諮詢與調解服務。

環保政策和目標

差餉物業估價署致力確保營運過程中履行環保責任，恪守《清新空氣約章》的承諾。本署制定了下列環保政策和目標：

政策：差餉物業估價署使用資源時，遵循「減用、再用和再造」三大原則。

目標：節約資源和減少廢物。

本署在運作上處處體現環保文化，日常運作中亦以推行各項環保措施為要務。為此，本署委任內務秘書為「環保經理」，負責監察和檢討部門推行環保措施的情況。

提高員工的環保意識

為了提高員工的環保意識，鼓勵他們身體力行環保概念，提倡節約能源和提高能源效益，以及爭取員工持續支持環保，本署：

- 透過內聯網，定期公布各項環保內務管理措施和最新的環保計劃；
- 發布資源節約小錦囊；

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 provide advisory and mediatory services on landlord and tenant matters.

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. To this end, our Departmental Secretary is appointed as Green Manager to oversee and review the Department's green measures.

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;



- 鼓勵員工通過公務員建議書計劃、部門協商委員會會議提出環保建議；
 - 建立網上討論區，方便員工討論部門各項改善措施；以及
 - 藉着康樂社籌辦的活動，將環保觀念從辦公室推展至日常生活中，例如在本署的電子布告板設立「交換角」，讓員工刊登交換二手物品的電子廣告。
- encouraged staff to put forward green suggestions such as through Staff Suggestions Scheme and in Departmental Consultative Committee meetings;
 - set up a cyber 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. exchange goods among colleagues by posting e-advertisements on "Exchange Corner" in the Department's electronic bulletin board.

節省能源

本署在日常工作中推行的節省能源措施包括：

辦公室

- 當陽光直射室內時，將百葉簾放下；
- 員工即將進入房間（例如會議室）之前，才啟動空調；
- 午膳時間或沒有人使用辦公室時關掉電燈；
- 使用省電的 T5 光管，節約能源；
- 安排能源監督在午膳時間和下班時間後定期巡查，確保辦公室及會議室的電燈、文儀器材和空調已關上；
- 辦公時間內將辦公室文儀器材設定至省電模式；
- 使用定時開關器於辦公時間後關閉網絡打印機；

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 air-conditioning units only immediately before users entering the venues such as conference rooms;
- 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;

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- 避免使用非必要的照明設備，並拆除過多的光管，把員工一般不會在該處閱讀文件的地方調暗；
- 把電腦設備室的室溫調高攝氏 1 度至 2 度；以及
- 提醒員工穿著輕便而合適的衣服，將辦公室的溫度保持在攝氏 25.5 度。

- 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; and
- dress light, casual and smart, and maintain the indoor office temperature at 25.5°C.

汽車

- 鼓勵共用部門車隊，以減少汽油消耗量；
- 事先計劃路線，以縮短行車距離和時間，避開擁擠的地區；
- 善用外出車輛或安排多人乘搭同一車輛，避免一人用車的情況；
- 車輛等候時停車熄匙，以節省能源和減少廢氣排放；
- 密切監察汽車保養，確保車輛不會排出大量廢氣；以及
- 密切留意汽車耗油量。

Vehicles

- 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.

善用紙張及信封

本署採取下列措施，以善用紙張及信封：

- 充分利用每張紙的正反兩面，並把多頁資料印在同一張紙上；
- 把過時表格的空白一面用作草稿紙；

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;



- 使用再造紙代替原木漿紙；
- 影印機旁設置環保盒，放置經單面使用的紙張，以使用於複印；
- 以可供重複使用的釘孔信封傳遞非機密文件；
- 於會議時使用平板電腦，減少列印會議文件；
- 重複使用信封及暫用檔案夾；
- 發送傳真文件後，無需再郵寄文件的正本；
- 在適當情況下不使用傳真封面頁；
- 盡量縮短文件的分發名單；
- 減少指引和守則印文本的數目，廣泛使用內聯網和分區資料儲存庫；以及
- 將部門刊物、員工通訊等上載到本署的知識管理系統、電子布告板和網頁。
- 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;
- stop the use of fax cover page where appropriate;
- keep documents distribution list to minimal level;
- reduce the number of hardcopy manuals and regulations, and maximise the use of the intranet system and Divisional Information Centre; and
- 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.

廢物管理

在「物盡其用，人人有責」的原則下，本署採取下列各項措施：

- 收集廢紙及報紙作回收之用；
- 交還用完的雷射打印碳粉盒和噴墨盒作回收之用；以及
- 參與由大廈管理處統籌的回收計劃，在本署範圍內放置回收箱。

Management of Wastes

To uphold the principles of reduce, reuse and recycle, the Department has adopted the following:

- collect waste paper/newspaper for recycling;
- 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.

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採購環保產品

本署致力推行環保採購，購買產品時盡可能考慮環保因素：

- 購置具有自動節能功能、符合能源效益的辦公室文儀器材；
- 購置環保產品，例如再造紙、可替換筆芯的原子筆、可循環再造的碳粉盒／噴墨盒及環保電池／充電池；
- 購置具有雙面影印與列印功能的影印機和打印機；以及
- 購置傳真機時，選擇使用普通紙而非熱能傳真紙的機種。

環保方面的成果

減少耗紙量

由於員工協力節約，2013-14 年度本署的 A3 和 A4 紙耗用量合共為 7 715 令，較 2012-13 年度的 9 074 令減少 15%，相對 2002-03 年度的 12 070 令更減少 36%。此外，2013-14 年度的耗紙量約 97% 為再造紙。

Procurement of Green Products

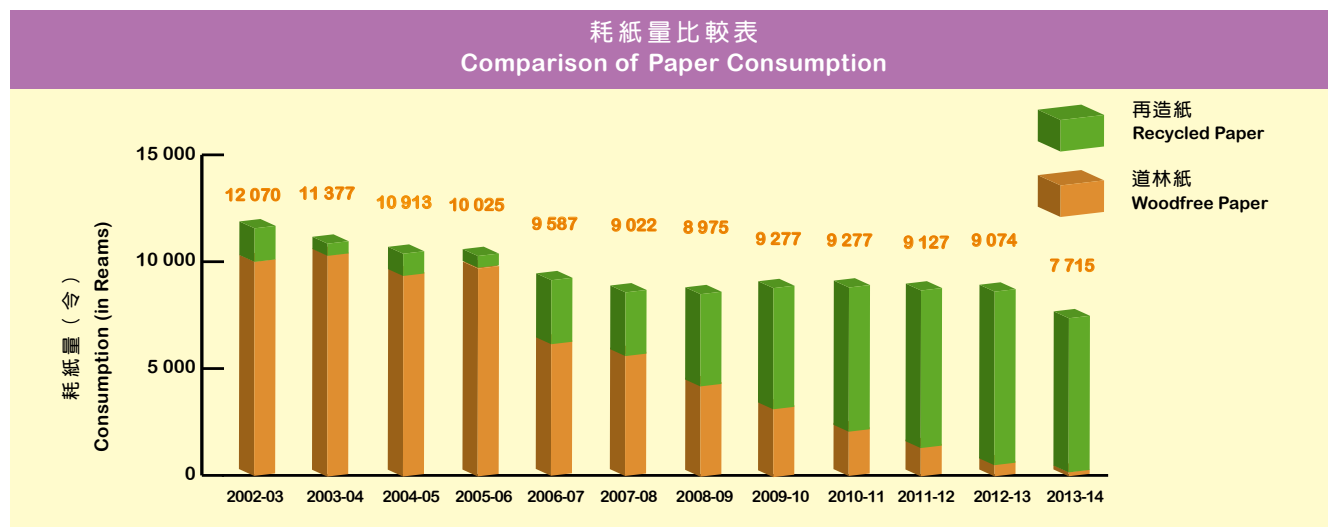
The Department is committed to green procurement. In conducting procurement, we took into account environmental factors as far as applicable:

- procure energy efficient office equipment with automatic energy saving function;
- procure green products such as recycled paper, refillable ball pens, recyclable toner/ink-jet cartridges and environmental-friendly/rechargeable batteries;
- procure photocopiers and printers with double-sided copying/printing function; and
- procure plain paper fax machines instead of thermal paper ones.

Green Performance

Reduced Consumption of Paper

With concerted staff efforts, the consumption of A3 and A4 paper in 2013-14 was 7 715 reams, indicating a decrease of 15% against 9 074 reams in 2012-13 and 36% against 12 070 reams in 2002-03. Besides, about 97% of the paper requirement for 2013-14 was met by recycled paper.



來年本署定當繼續提醒同事注意保護環境，確保紙張用得其所。

2004年1月，本署推出綜合發單及繳款服務，讓擁有多個物業的繳納人可選擇收取一張綜合徵收通知書，自此本署的紙張及信封耗用量持續減少。

截至2013-14年度最後一季為止，約有15萬個獨立帳目整合成大約1 870個綜合帳目。本署會繼續鼓勵擁有多個物業的差餉繳納人，採用這種以客為本且符合環保原則的服務。

減少和回收廢物

本署繼續積極減少製造廢物，並鼓勵廢物回收。2013-14年度共回收了51 512公斤廢紙，並收集了886個用完的碳粉盒和噴墨盒，交予政府物流服務署公開拍賣。

《清新空氣約章》

為配合《清新空氣約章》的承諾，本署實施下列有助改善空氣質素的環保標準和做法，並提醒員工注意：

- 遵守所有適用於汽車操作的條例和規例；
- 每年為部門車輛安排全面檢查，確保車輛操作正常；
- 定期監測室內空氣質素。2014年3月，本署辦事處所在的長沙灣政府合署獲環境保護署頒發《良好級室內空氣質素檢定證書》；以及
- 採取各項辦公室和車輛操作的節能措施。

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 been reducing since the launching of the Consolidated Billing and Payment Service in January 2004, which allows payers with multiple properties the option of receiving a consolidated demand.

As at the end of 2013-14, about 150 000 individual accounts have been replaced by around 1 870 consolidated accounts. The Department will continue to invite multi-property ratepayers to use this customer-focus and environmental friendly service.

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2013-14, 51 512 kilograms of waste paper were collected for recycling; and 886 numbers of empty toner/ink-jet cartridges were collected for sale by public auctions arranged by the Government Logistics Department.

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;
- conduct indoor air-quality monitoring regularly. In March 2014, the Environmental Protection Department awarded a "Good Class" Indoor Air Quality Certificate to the office building; and
- adopt a number of energy saving measures in the office and for vehicle operation.

環保報告

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前瞻

為響應政府節省能源和紙張的呼籲，本署會繼續盡力節約用紙和用電。各科別將認真檢討並密切留意用紙和用電模式，務求令辦公室的運作更具環保效益。

電子資料管理系統

2009年7月，本署參加由政府資訊科技總監辦公室領導的電子資料管理策略工作小組，就文件、記錄和知識管理各方面制訂電子資料管理策略提供意見，工作小組於2010年10月審批正式的報告。於電子資料管理研究之後，署方已開發並在2013年2月推出名為「知識管理系統」的新資訊科技平台，集合部門的書面知識，以及同事的工作經驗和知識，通過電子媒介以有效的方式讓同事分享。另外，為配合政府檔案管理電子化的方針，本署正開發內部適用的文件管理系統，務求把電子和非電子檔案以統一的方式整合管理。實施電子資料管理計劃有助減少檔案儲存空間，向辦公室無紙化邁進一步。

電子發單服務

為提供快捷簡便的服務，同時節約用紙，本署在2010年12月推出電子發單服務，市民可於徵收差餉及／或地租季度通知書印文本發出之前，經互聯網收取通知書的電子版本。本署希望最終可停發印文本通知書，以達到環保的目標。

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.

Electronic Information Management System (EIMS)

We have joined the Electronic Information Management (EIM) Working Group led by OGCIO in July 2009 to provide inputs in formulating the EIM Strategy covering domains such as Document Management, Records Management, and Knowledge Management, with the finalised report endorsed by the Working Group in October 2010. Following the EIM Study, the Department has developed and implemented a new IT platform - Knowledge Management System (KMS) in February 2013 under which the Department's written knowledge as well as colleagues' working experiences and knowledge can be built up and shared among staff effectively through electronic means. Separately, pursuant to the Government's drive for electronic records management, the Department is developing a department-wide Document Management System to manage both electronic and non-electronic records in an integrated and consistent manner. Implementation of the EIM strategy will help reduce our need for storage area and is a step towards a paperless office.

E-billing

To provide a convenient, efficient service and to conserve paper consumption, the Department launched the e-billing service in December 2010. This allows the public to receive the quarterly demands for rates and/or Government rent via the Internet in advance of the paper bills. Dispensing with paper bills is our ultimate environmental-friendly objective.



截至 2014 年 3 月為止，超過 17 000 個用戶登記使用電子發單服務，連結超過 24 260 個繳納人帳戶，當中約 64% 用戶登記戶口時，選擇停收通知書印文本，表示繳納人對本署的電子服務有信心，並且力行環保。本署會繼續努力與市民合作節約用紙，提倡綠化環境。

As at March 2014, over 17 000 subscribers have registered for the service, linking up over 24 260 payer accounts. About 64% of the subscribers have opted to drop their paper bills at the initial account set-up. This has demonstrated the confidence of our payers in using the service and their high commitment to conserving the environment. The Department will continue its effort to join hands with the public in reducing paper consumption and in promoting a greener environment.

《清新空氣約章》

本署將一如既往，在所有工作環節中採取節能措施，以恪守《清新空氣約章》的承諾，為改善本港的空氣質素出一分力。

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.



人力資源

Human Resources



曾梅芬太平紳士
署長
Mrs Mimi BROWN, JP
Commissioner

鄧炳光太平紳士
副署長
Mr PK TANG, JP
Deputy Commissioner

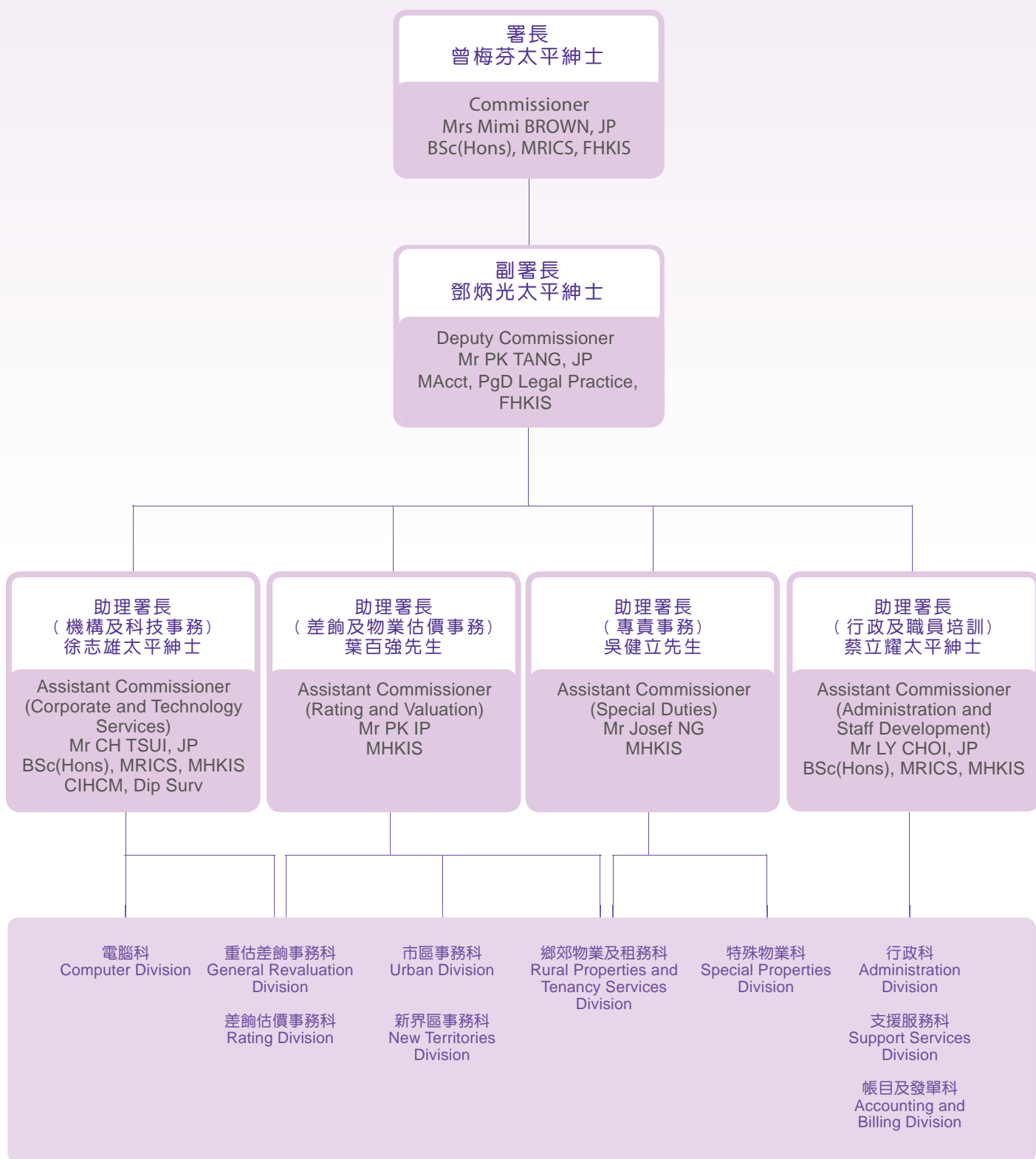
蔡立耀太平紳士
助理署長
(行政及職員培訓)
Mr LY CHOI, JP
Assistant Commissioner
(Administration and
Staff Development)

吳健立先生
助理署長
(專責事務)
Mr Josef NG
Assistant
Commissioner
(Special Duties)

徐志雄太平紳士
助理署長
(機構及科技事務)
Mr CH TSUI, JP
Assistant Commissioner
(Corporate and Technology
Services)

葉百強先生
助理署長
(差餉及物業估價事務)
Mr PK IP
Assistant Commissioner
(Rating and Valuation)

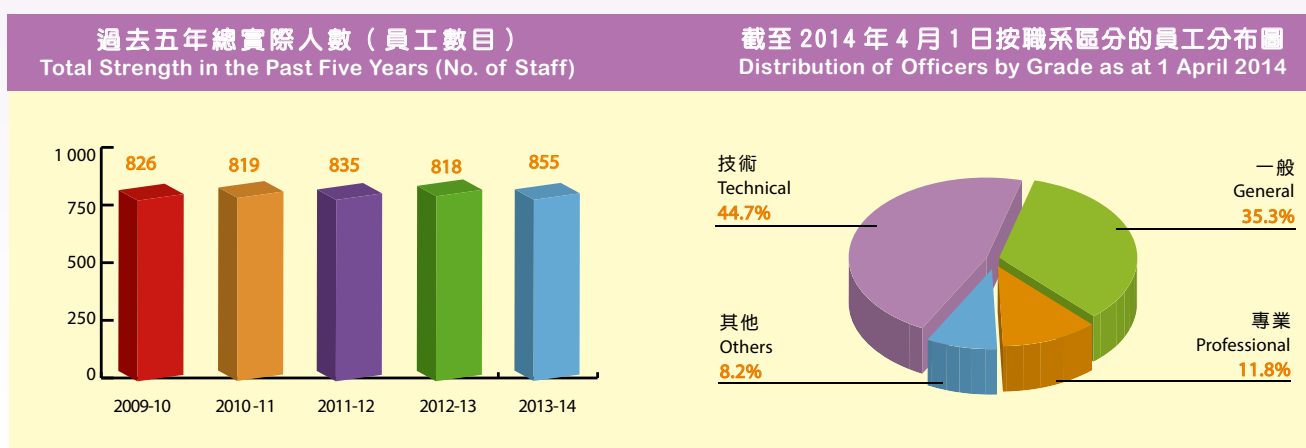
部門架構 (2014年4月1日)
Organisation Structure (1 April 2014)



人手編制

截至 2014 年 4 月 1 日，本署實際總人數為 855 人，其中專業職系人員佔 101 名，技術職系人員佔 382 名，一般職系人員佔 302 名，其他職系人員佔 70 名。

以下圖表顯示過去五年的實際總人數，以及截至 2014 年 4 月 1 日按職系區分的員工比例：



附錄 B 列出 2013 年 4 月 1 日和 2014 年 4 月 1 日本署的編制與實際人數比較。

本署 2013-14 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支達 4.60 億元，上年度則為 4.34 億元。

培訓與發展計劃

本署 2013-14 年度培訓與發展計劃順利推行，年內每名部門職系人員平均受訓了 3.5 天。署方深知由於環境轉變、工作量與日俱增、工作愈趨複雜，以及市民更高的要求，員工須面對種種挑戰，因此安排多方面的培訓和發展課程，內容既針對部門提供服務的需要，又照顧到員工的事業發展與個人抱負。

Staffing

As at 1 April 2014, the Department had a total strength of 855 officers including 101 professional officers, 382 technical officers, 302 general grade officers and 70 officers 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 2014:

Annex B sets out a comparison of the establishment and strength as at 1 April 2013 and 1 April 2014.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.), and charges for departmental expenses amounted to \$460 million in 2013-14, compared with \$434 million in the preceding year.

Training and Development Plan

The Departmental Training and Development Plan for 2013-14 was implemented successfully. During the year, departmental grade staff received training for 3.5 days on average. The Department is fully aware of challenges faced by staff due to the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in its service delivery, the various training and development programmes contribute to meeting career development needs and personal aspirations of staff.



專業職系人員培訓

為配合專業職系人員的事業發展，以及掌握最新的海外估價實務，本署安排一名物業估價測量師前赴英國物業估價局，由2013年7月起實習五個月。

2014年2月，一名高級物業估價測量師借調到教育局實習六個月。另外一名首席物業估價測量師於2014年3月至10月期間，借調到財經事務及庫務局實習。經委派到政府不同決策局實習，本署人員得以汲取寶貴的工作經驗，加強了解政府的內部運作。

為加深了解內地的政治、社會、經濟和法律制度，副署長、一名首席物業估價測量師和一名高級物業估價測量師分別參加由國家行政學院、清華大學和北京大學舉辦的國情研習課程，另有三名物業估價測量師分別參加由南京大學和浙江大學舉辦的國情研習課程。

持續專業發展方面，年內本署為專業職系人員和見習人員舉辦了兩個涉及不同專業課題的內部研討會。

為物業估價測量見習生、初級物業估價測量師和助理物業估價測量師而設的師友制計劃，早於2003年年初和2004年9月相繼推出。在去年的計劃中，本署安排了47名新進物業估價測量師和助理物業估價測量師接受一名助理署長、九名首席物業估價測量師和15名高級物業估價測量師指導，而七名物業估價測量見習生則分別由七名資深的物業估價測量師指導。

Professional Staff Training

For career development and updating overseas practices, a Valuation Surveyor was attached to the Valuation Office Agency (VOA) of the United Kingdom for five months from July 2013.

A Senior Valuation Surveyor was seconded to the Education Bureau for six months from February 2014. Another Principal Valuation Surveyor was seconded to the Financial Services and Treasury Bureau from March to October 2014. Various attachments to Government bureaux provide colleagues with valuable working experience as well as opportunities to broaden their horizons within the Government environment.

To familiarise with the political, social, economic and legal systems in the Mainland, the Deputy Commissioner, a Principal Valuation Surveyor and a Senior Valuation Surveyor attended the National Studies Courses at the Chinese Academy of Governance, the Tsinghua University and the Peking University respectively. Three Valuation Surveyors respectively participated in the National Studies Courses at the Nanjing University and the Zhejiang University.

For continuing professional development, two in-house seminars on different professional topics were held for professional staff and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates and junior Valuation Surveyors/Assistant Valuation Surveyors have been in place since early 2003 and September 2004 respectively. There were 47 junior Valuation Surveyors/Assistant Valuation Surveyors placed under the mentorship of an Assistant Commissioner, nine Principal Valuation Surveyors and 15 Senior Valuation Surveyors, as well as seven Valuation Surveying Graduates under the mentorship of seven experienced Valuation Surveyors.

專業講座／與內地和海外同業交流

為掌握估價專業的最新發展，包括海外的估價實務，本署經常與內地和海外同業保持聯繫。

與內地同業交流方面，本署接待了廣州大學學者訪問團，這次訪問不僅促進學術和專業層面的交流，亦讓雙方分享工作心得。

專業資格

2013-14 年度，本署五名人員通過了香港測量師學會的專業能力最終評審，成為該學會的專業會員。

內部培訓課程

本署職員培訓組負責舉辦內部職業培訓課程和經驗分享會，內容涉及不同的課題，包括部門電腦系統運作、估價實務與工作程序等。去年，該組共舉辦了 64 班的課程和研討會，涵蓋 27 個不同課題，出席數目為 3 186 人次。

此外，職員培訓組年內為 51 名新入職人員及新到任的一般、共通職系人員安排入職講座。

Professional Talks/Exchanges with Mainland and Overseas Counterparts

It is important to keep abreast of the development on the professional front, including the latest practices overseas. In this regard, the Department maintains regular contacts with our Mainland and overseas counterparts.

With regard to liaison with the Mainland, there was a visit to the Department from academics of the Guangzhou University. The visit not only fostered exchange of views at an academic and professional level but also enabled sharing of experience on work related issues.

Professional Membership

In 2013-14, five officers passed the Final Assessment of Professional Competence (APC) conducted by the Hong Kong Institute of Surveyors (HKIS) and they were then elected to professional membership.

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 in RVD, valuation practices and work procedures. A total of 64 classes covering 27 topics were held with a total attendance of 3 186 trainees.

In-house induction seminars were held for 51 new recruits as well as officers of the general/common grades posted to the Department during the year.



其他培訓課程

本署人員對電腦和資訊科技應用課程的反應理想，年內共有 55 人次參加由政府承辦商提供的各類電腦課程。此外，八名專業職系人員參加專家證人培訓課程。

本署人員共有 772 人次參加公務員培訓處舉辦的各類課程。

Other Training Courses

Responses of staff on computer training and IT applications were good. A total of 55 trainees attended a variety of computer courses run by the Government bulk contractors. On the other hand, eight professional officers attended an Expert Witness Training Course.

For other wide-ranging CSTD courses, a total attendance of 772 was recorded.

估價署網上學習系統和知識管理系統

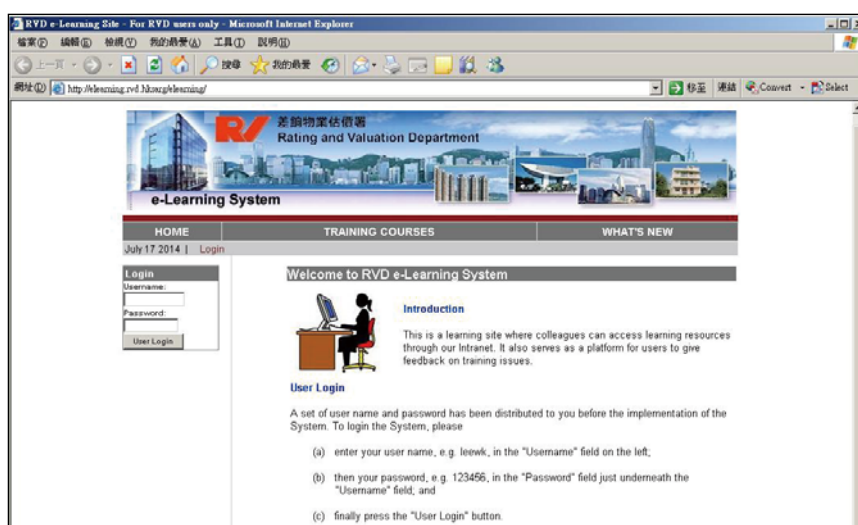
除網上學習系統之外，署方於 2013 年 2 月推出知識管理系統，目的是改善蒐集、分享和應用機構知識的途徑。兩個系統均方便員工經內聯網善用網上學習資源。

2013-14 年度，網上學習系統共錄得 1 940 次點擊，83 名學員報讀不同的網上課程。知識管理系統作為「一站式知識平台」，為署內資訊和知識的單一接觸點。系統提供各種協作工具，包括項目支援工具與討論區，讓同事就有興趣的課題分享資訊和交流意見。

RVD e-Learning System and Knowledge Management System

In addition to the RVD e-Learning System, the Department rolled out the Knowledge Management System in February 2013 to improve the way of capturing, sharing and using organisational knowledge. Both systems provide our staff with user-friendly access to learning resources via the Intranet.

In 2013-14, 1 940 hits to the e-Learning System were recorded with 83 users enrolling on various web-courses. Serving as a “one-stop knowledge shop”, the Knowledge Management System provides a single access point for internal information and knowledge as well as collaborative tools including project support tools and discussion forum for colleagues sharing advice and information on topics of interest.



職員關係和參與

本署一向致力確保員工能自由發表對署內事務的意見，以促進良好的管職關係。

由職方、管方和公務員事務局代表組成的部門協商委員會，提供一個有效的溝通平台。委員會定期開會，商討影響員工福祉的事宜，並且迅速跟進會上所提出的事項。

一般職系協商委員會旨在透過定期會議，加強管方與一般職系人員的溝通和合作。

部門設有公務員建議書審核委員會，專責評審員工就提高工作效率、改善公共服務質素和開源節流等事宜提交的建議。年內收到多項建議，部門亦已頒發獎勵或紀念品予有關同事，嘉許其創意和進取精神。

署長不時在內聯網以《電子快訊》，就專門課題向全體員工發送關於本署當前事務和未來的挑戰等最新資訊。至於有關員工的消息，則經本署內聯網每月發送的《部門快訊》報道。

為進一步改善部門的溝通，署方定期舉辦工餘茶敘，讓管職雙方在輕鬆的氣氛下聚首一堂，交流專業知識、分享工作經驗和交換意見。

本署每半年編印一份名為《估藝集》的部門雜誌，內容豐富，包括部門花絮和不同題材的文章，全部稿件均由本署職員提供。

社交和康樂活動

本署一向鼓勵同事保持作息平衡，注重健康生活。

Staff Relations and Participation

The Department 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.

The Departmental Staff Suggestion Committee considers proposals submitted by staff on efficiency enhancement, service improvement or expenditure-cutting measures. A number of suggestions were received during the year and some colleagues were awarded for their good efforts and initiative.

From time to time, the Commissioner issued the “E-Update” on specific topics via the Intranet, keeping staff informed of current issues and upcoming challenges. News pertaining to staff matters is disseminated through the monthly “RVD Express” on the Department’s Intranet.

To further improve communication, informal get-togethers are also held regularly allowing staff and the management to share knowledge and experience and exchange views in a relaxed atmosphere.

A lively in-house magazine “ASSESSMENT” is published twice a year. It contains news roundups and articles, on a variety of subjects, contributed by staff.

Social and Recreation

The Department encourages staff to maintain a healthy work-life balance and live a healthy lifestyle.



康樂社

年內，本署康樂社除了舉辦多項體育比賽，還組隊參加了由康樂及文化事務署主辦的工商機構運動會。此外，康樂社舉辦了多個興趣班，包括太極拳、瑜伽、手工藝及書法班等。透過參與這類活動，同事可在工餘時間聯誼一番，更可強身健體、舒緩壓力。

本署義工隊一向熱心公益，年內與多個非牟利慈善團體合作，關顧社會上不同階層的有需要人士，這些團體包括循道衛理楊震社會服務處、香港公益金、聖公會聖匠堂和母親的抉擇。此外，義工隊會在不同節日到地區探訪獨居長者及護老院，為傷健人士舉辦嘉年華攤位和陪同體弱人士出外觀光。



康樂社的經費來自員工福利基金、入會費和各項活動的報名費。

慈善活動

本署曾參與公益金、樂施會和其他慈善機構舉辦的活動，籌得善款逾 39 000 元。

Recreation Club

The Department's Recreation Club organised a variety of sport competitions and participated in the Corporate Games organised by the Leisure and Cultural Services Department during the year. The Club also organised various interest classes, such as Taichi class, Yoga class, handicraft workshops and calligraphy class to which colleagues could join and take part.

The RVD Volunteer Service Team worked together with different non-profit making organisations, such as the Yang Memorial Methodist Social Service, Hong Kong Community Chest, SKH Holy Carpenter Church and Mother's Choice to serve the people in need from all walks of life. The Volunteer Service Team also participated in a wide variety of volunteer activities, such as paying home visits to the elderly living alone and the residential care homes for the elderly in various festivals, organising game stalls in carnivals for disadvantaged persons and accompanying people with physical disability for sightseeing.



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

Charity

The Department raised over \$39 000 in total for various charity events organised by the Community Chest, Oxfam and other charitable organisations.

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附表 Table 1

估價冊 - 截至 2014 年 4 月 1 日各地區的已估價物業 Valuation List - Assessments by District as at 1 April 2014

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	151 068	79 341 423
灣仔	Wan Chai	101 573	47 421 655
東區	Eastern	206 542	46 197 924
南區	Southern	90 010	25 113 862
港島	Hong Kong	549 193	198 074 865
油尖旺	Yau Tsim Mong	185 962	66 816 682
深水埗	Sham Shui Po	120 157	23 287 044
九龍城	Kowloon City	143 570	27 585 212
黃大仙	Wong Tai Sin	93 174	15 764 837
觀塘	Kwun Tong	142 755	33 403 012
九龍	Kowloon	685 618	166 856 787
葵青	Kwai Tsing	108 331	34 371 263
荃灣	Tsuen Wan	122 499	23 287 470
屯門	Tuen Mun	167 392	18 703 775
元朗	Yuen Long	164 415	20 030 140
北區	North	98 746	10 434 227
大埔	Tai Po	106 793	13 195 581
沙田	Sha Tin	220 544	35 258 916
西貢	Sai Kung	142 584	21 812 588
離島	Islands	52 777	22 195 006
新界	New Territories	1 184 081	199 288 964
總數	OVERALL	2 418 892	564 220 616



估價冊 - 截至 2014 年 4 月 1 日各地區的已估價私人住宅物業
Valuation List - Private Domestic Assessments by District as at 1 April 2014

地區 District	A 及 B 類 Classes A & B		C 類 Class C		D 及 E 類 Classes D & E		雜類物業 * Miscellaneous *		總數 Total	
	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區 Central and Western	70 446	10 233 677	9 562	3 381 530	13 623	11 264 604	407	121 114	94 038	25 000 924
灣仔 Wan Chai	43 642	6 834 728	7 298	2 450 007	11 436	8 270 951	221	35 507	62 597	17 591 192
東區 Eastern	138 973	19 925 228	17 772	5 195 310	5 676	2 661 432	192	77 952	162 613	27 859 922
南區 Southern	44 669	5 522 552	4 037	1 263 629	11 322	10 703 714	67	123 055	60 095	17 612 950
港島 Hong Kong	297 730	42 516 185	38 669	12 290 476	42 057	32 900 701	887	357 628	379 343	88 064 989
油尖旺 Yau Tsim Mong	97 371	10 431 176	14 445	4 063 535	4 864	2 505 712	437	54 258	117 117	17 054 681
深水埗 Sham Shui Po	71 948	7 257 736	6 642	1 382 732	3 119	1 392 345	308	165 038	82 017	10 197 851
九龍城 Kowloon City	77 828	8 477 817	17 722	4 051 153	10 881	4 793 771	200	217 374	106 631	17 540 116
黃大仙 Wong Tai Sin	68 375	6 531 333	1 444	373 609	499	211 081	123	9 013	70 441	7 125 036
觀塘 Kwun Tong	89 792	8 671 522	706	100 783	126	20 180	158	34 435	90 782	8 826 920
九龍 Kowloon	405 314	41 369 583	40 959	9 971 813	19 489	8 923 088	1 226	480 119	466 988	60 744 603
葵青 Kwai Tsing	63 882	6 234 155	2 892	637 781	603	174 508	278	37 859	67 655	7 084 302
荃灣 Tsuen Wan	71 342	7 972 525	6 777	1 299 199	1 444	449 019	383	47 746	79 946	9 768 489
屯門 Tuen Mun	111 596	7 813 831	4 193	540 672	2 731	628 442	292	57 136	118 812	9 040 082
元朗 Yuen Long	109 823	7 019 188	12 572	1 666 234	7 321	1 326 273	1 111	32 992	130 827	10 044 686
北區 North	71 706	4 660 285	3 354	294 409	3 432	629 983	1 108	28 445	79 600	5 613 122
大埔 Tai Po	70 483	5 479 828	5 270	816 553	7 749	2 571 957	495	36 047	83 997	8 904 384
沙田 Sha Tin	137 755	13 647 830	16 007	3 325 748	5 774	2 109 720	190	96 691	159 726	19 179 990
西貢 Sai Kung	109 113	11 728 891	5 277	1 025 378	4 720	2 576 942	113	65 865	119 223	15 397 077
離島 Islands	33 746	2 589 569	8 154	1 454 266	3 267	1 369 031	190	5 752	45 357	5 418 618
新界 New Territories	779 446	67 146 102	64 496	11 060 240	37 041	11 835 875	4 160	408 532	885 143	90 450 749
總數 OVERALL	1 482 490	151 031 870	144 124	33 322 528	98 587	53 659 664	6 273	1 246 279	1 731 474	239 260 341

* 這表示住宅樓宇內的處所，包括天台屋、由閣樓或「閣仔」改建而成的住宅物業、儲物室等。

• 上述數字包括在租者置其屋計劃下已售出的租住單位，但不包括另行評估的停車位。

* This denotes premises in a residential block including a penthouse, domestic premises converted from a mezzanine floor or a cockloft, a storeroom, etc.

• The above figures include those former public rental housing units sold under the Tenants Purchase Scheme, but exclude parking spaces which are separately assessed.

附表 Table 3

估價冊 - 截至 2014 年 4 月 1 日各地區的已估價公屋住宅物業 Valuation List - Public Domestic Assessments by District as at 1 April 2014

地區	District	房屋委員會 HOUSING AUTHORITY						房屋協會及 香港平民屋宇有限公司 # HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED #	
		租者置其屋計劃下 已售出的前租住公屋單位 Former Rental Housing Units sold under TPS *		租住公屋 Rental Housing		非租者置其屋計劃 Non TPS *		租住公屋 Rental Housing	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	-	-	-	-	5	35 206	878	150 247
灣仔	Wan Chai	-	-	-	-	-	-	-	-
東區	Eastern	2 637	212 327	989	62 885	70	2 548 279	452	434 286
南區	Southern	7 408	476 657	3 118	155 895	42	1 392 254	5	42 559
港島	Hong Kong	10 045	688 984	4 107	218 779	117	3 975 740	1 335	627 092
油尖旺	Yau Tsim Mong	-	-	-	-	4	243 753	672	56 780
深水埗	Sham Shui Po	4 661	254 896	2 069	91 435	102	2 871 521	8	62 121
九龍城	Kowloon City	-	-	-	-	32	1 062 155	18	347 006
黃大仙	Wong Tai Sin	16 632	1 081 555	6 777	340 095	134	4 049 735	-	-
觀塘	Kwun Tong	10 210	552 851	5 835	228 743	189	6 765 360	342	280 853
九龍	Kowloon	31 503	1 889 302	14 681	660 273	461	14 992 523	1 040	746 760
葵青	Kwai Tsing	10 976	642 386	3 629	160 769	155	5 240 869	461	176 985
荃灣	Tsuen Wan	-	-	-	-	39	1 010 633	175	104 507
屯門	Tuen Mun	10 768	469 843	10 579	333 609	59	1 358 004	-	-
元朗	Yuen Long	4 279	166 828	4 204	152 424	109	2 051 719	-	-
北區	North	12 474	546 070	5 110	185 850	21	771 379	18	20 889
大埔	Tai Po	14 077	834 622	6 766	301 635	15	461 852	-	-
沙田	Sha Tin	21 234	1 212 080	5 275	248 536	85	3 006 362	20	198 547
西貢	Sai Kung	10 216	596 648	4 986	233 340	34	1 484 815	249	95 875
離島	Islands	-	-	-	-	64	791 423	-	-
新界	New Territories	84 024	4 468 478	40 549	1 616 164	581	16 177 055	923	596 804
總數	OVERALL	125 572	7 046 763	59 337	2 495 216	1 159	35 145 318	3 298	1 970 656

包括房屋協會長者安居樂計劃下興建的單位。

- 另行評估的停車位並不包括在上述數字內。
- 上述數字所表示的估價物業多以大廈為單位，但經租者置其屋計劃已售出或仍未售出的單位普遍會以個別單位數目顯示。

* TPS: Tenants Purchase Scheme

Include units developed under the Senior Citizen Residence Scheme of Housing Society.

- The above figures exclude 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.



估價冊 - 截至 2014 年 4 月 1 日各地區的已估價舖位及其他商業樓宇
Valuation List - Shop and Other Commercial Assessments by District as at 1 April 2014

地區	District	舖位 Shop		其他商業樓宇 Other Commercial	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	9 085	9 028 455	2 487	5 377 596
灣仔	Wan Chai	7 285	9 883 910	2 084	3 254 997
東區	Eastern	8 836	3 514 159	1 061	762 601
南區	Southern	2 178	1 011 460	604	284 401
港島	Hong Kong	27 384	23 437 983	6 236	9 679 595
油尖旺	Yau Tsim Mong	20 720	19 355 011	3 849	6 418 367
深水埗	Sham Shui Po	9 517	3 919 062	1 393	517 646
九龍城	Kowloon City	7 742	2 627 457	875	585 990
黃大仙	Wong Tai Sin	3 341	1 655 166	148	113 533
觀塘	Kwun Tong	5 372	3 735 870	277	375 849
九龍	Kowloon	46 692	31 292 565	6 542	8 011 385
葵青	Kwai Tsing	3 813	2 056 534	169	163 449
荃灣	Tsuen Wan	5 243	3 016 156	213	348 714
屯門	Tuen Mun	5 304	2 371 626	145	270 852
元朗	Yuen Long	7 134	2 863 255	402	367 259
北區	North	2 767	1 552 407	51	71 490
大埔	Tai Po	2 579	1 269 716	147	165 228
沙田	Sha Tin	4 505	3 942 414	73	335 792
西貢	Sai Kung	3 238	1 950 378	27	44 149
離島	Islands	2 600	4 635 996	62	34 499
新界	New Territories	37 183	23 658 483	1 289	1 801 432
總數	OVERALL	111 259	78 389 031	14 067	19 492 412

附表 Table 5

估價冊 - 截至 2014 年 4 月 1 日各地區的已估價寫字樓及工貿大廈 Valuation List - Office and Industrial/Office Assessments by District as at 1 April 2014

地區	District	寫字樓 Office		工貿大廈 Industrial/Office	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	23 411	27 535 022	-	-
灣仔	Wan Chai	13 135	11 603 372	-	-
東區	Eastern	4 897	5 288 123	200	158 504
南區	Southern	1 359	494 378	26	6 729
港島	Hong Kong	42 802	44 920 895	226	165 233
油尖旺	Yau Tsim Mong	22 299	11 242 838	86	16 456
深水埗	Sham Shui Po	1 682	761 176	1 055	380 681
九龍城	Kowloon City	1 335	599 148	18	3 462
黃大仙	Wong Tai Sin	165	119 248	349	57 548
觀塘	Kwun Tong	2 829	4 293 794	1 302	597 811
九龍	Kowloon	28 310	17 016 205	2 810	1 055 958
葵青	Kwai Tsing	667	706 662	432	236 070
荃灣	Tsuen Wan	1 409	378 934	456	32 020
屯門	Tuen Mun	447	95 550	-	-
元朗	Yuen Long	560	119 543	-	-
北區	North	205	90 145	62	8 168
大埔	Tai Po	61	16 079	-	-
沙田	Sha Tin	943	864 030	112	36 330
西貢	Sai Kung	5	16 308	-	-
離島	Islands	403	646 927	-	-
新界	New Territories	4 700	2 934 178	1 062	312 587
總數	OVERALL	75 812	64 871 277	4 098	1 533 778



估價冊 - 截至 2014 年 4 月 1 日各地區的已估價工廠大廈及貨倉
Valuation List - Factory and Storage Assessments by District as at 1 April 2014

地區	District	工廠大廈 Factory		貨倉 Storage	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	379	81 539	-	-
灣仔	Wan Chai	-	-	-	-
東區	Eastern	6 264	2 183 461	25	103 664
南區	Southern	3 940	882 352	11	27 276
港島	Hong Kong	10 583	3 147 353	36	130 940
油尖旺	Yau Tsim Mong	2 094	382 474	2	341
深水埗	Sham Shui Po	5 042	1 738 111	52	134 026
九龍城	Kowloon City	3 143	1 110 479	110	140 454
黃大仙	Wong Tai Sin	3 263	742 738	2	1 446
觀塘	Kwun Tong	19 457	4 353 136	156	230 461
九龍	Kowloon	32 999	8 326 938	322	506 728
葵青	Kwai Tsing	16 773	2 919 377	764	2 265 854
荃灣	Tsuen Wan	11 278	2 359 421	444	527 535
屯門	Tuen Mun	7 040	1 117 935	270	111 946
元朗	Yuen Long	1 172	652 231	103	102 662
北區	North	2 284	425 504	42	112 136
大埔	Tai Po	340	666 500	-	-
沙田	Sha Tin	10 515	1 675 283	313	645 775
西貢	Sai Kung	34	321 043	5	4 752
離島	Islands	25	99 759	115	202 452
新界	New Territories	49 461	10 237 053	2 056	3 973 112
總數	OVERALL	93 043	21 711 344	2 414	4 610 779

附表 Table 7

估價冊 - 截至 2014 年 4 月 1 日各類物業的估價及應課差餉租值

Valuation List - Distribution of Assessments and Rateable Values by Category as at 1 April 2014

類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 795 268	74.2	278 871 531	49.4
舖位及其他商業樓宇	Shop and Other Commercial Premises	125 326	5.2	97 881 443	17.3
寫字樓	Office	75 812	3.1	64 871 277	11.5
工貿大廈	Industrial/Office Premises	4 098	0.2	1 533 778	0.3
工廠大廈	Factory	93 043	3.8	21 711 344	3.8
貨倉	Storage Premises	2 414	0.1	4 610 779	0.8
停車位 *	Parking Spaces *	266 110	11.0	10 546 553	1.9
其他物業	Others	56 821	2.3	84 193 911	14.9
總數	OVERALL	2 418 892	100	564 220 616	100

* 包括住宅及非住宅停車位。

* Include both domestic and non-domestic parking spaces.



估價冊 - 截至 2014 年 4 月 1 日按應課差餉租值劃分的已估價物業
Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2014

應課差餉租值 (元) Rateable Value Range (\$)	港島 Hong Kong	九龍 Kowloon	新界 New Territories	總數 Total	%	累積 % [^] Cumulative % [^]
3 001 - 9 999	2 457	7 706	40 024	50 187	2.1	2.1
10 000 - 19 999	17 487	21 445	84 275	123 207	5.1	7.2
20 000 - 29 999	33 498	35 242	46 476	115 216	4.8	11.9
30 000 - 39 999	17 423	25 952	54 817	98 192	4.1	16.0
40 000 - 49 999	7 158	27 879	65 453	100 490	4.2	20.1
50 000 - 59 999	6 996	43 538	97 676	148 210	6.1	26.3
60 000 - 69 999	11 449	58 951	111 579	181 979	7.5	33.8
70 000 - 79 999	17 922	56 407	114 755	189 084	7.8	41.6
80 000 - 89 999	22 406	48 554	94 591	165 551	6.8	48.5
90 000 - 99 999	28 565	41 510	88 675	158 750	6.6	55.0
100 000 - 119 999	60 129	58 055	106 425	224 609	9.3	64.3
120 000 - 139 999	53 055	46 859	79 243	179 157	7.4	71.7
140 000 - 159 999	38 819	33 335	46 814	118 968	4.9	76.6
160 000 - 179 999	32 810	30 763	34 904	98 477	4.1	80.7
180 000 - 199 999	24 515	22 048	24 692	71 255	2.9	83.6
200 000 - 249 999	41 392	32 523	30 821	104 736	4.3	88.0
250 000 - 299 999	24 981	21 745	14 817	61 543	2.5	90.5
300 000 - 349 999	18 298	14 859	8 185	41 342	1.7	92.2
350 000 - 399 999	10 955	10 599	5 338	26 892	1.1	93.3
400 000 - 449 999	11 269	7 563	4 345	23 177	1.0	94.3
450 000 - 499 999	9 100	5 886	3 577	18 563	0.8	95.1
500 000 - 599 999	11 744	6 733	4 978	23 455	1.0	96.0
600 000 - 749 999	11 168	6 525	5 180	22 873	0.9	97.0
750 000 - 999 999	11 408	5 643	4 440	21 491	0.9	97.9
1 000 000 - 1 499 999	10 327	5 066	4 177	19 570	0.8	98.7
1 500 000 - 1 999 999	4 017	2 710	1 905	8 632	0.4	99.0
2 000 000 - 2 999 999	3 424	2 501	2 071	7 996	0.3	99.4
3 000 000 - 9 999 999	4 875	3 722	2 686	11 283	0.5	99.8
10 000 000 - 99 999 999	1 502	1 265	1 121	3 888	0.2	100.0
100 000 000 - 999 999 999	42	31	36	109	*	100.0
1 000 000 000 - 99 999 999 999	2	3	5	10	*	100.0
總數 OVERALL	549 193	685 618	1 184 081	2 418 892	100.0	-

* 低於 0.05%。

[^] 在“%”及“累積 %”二欄內之數字是獨立計算得來，由於四捨五入關係，最後一欄的數字，表面上看來可能出現誤差。

* 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.

附表 Table 9

地租登記冊 - 截至 2014 年 4 月 1 日各地區的已估價物業 Government Rent Roll - Assessments by District as at 1 April 2014

地區	District	不超過最低應課差餉租值 *	超過最低應課差餉租值	應課差餉租值 Rateable Value (千元 \$'000)
		Not Exceeding Minimum Rateable Value *	Above Minimum Rateable Value	
		數量 Number	數量 Number	
中西區	Central and Western	117	15 165	18 587 815
灣仔	Wan Chai	1	10 736	5 760 178
東區	Eastern	123	47 347	10 850 825
南區	Southern	49	47 717	9 826 185
港島	Hong Kong	290	120 965	45 025 004
油尖旺	Yau Tsim Mong	41	54 776	23 903 403
深水埗	Sham Shui Po	342	118 590	21 163 157
九龍城	Kowloon City	16	45 821	12 050 885
黃大仙	Wong Tai Sin	75	93 023	14 857 369
觀塘	Kwun Tong	304	143 040	30 368 908
九龍	Kowloon	778	455 250	102 343 722
葵青	Kwai Tsing	406	107 195	27 777 155
荃灣	Tsuen Wan	2 623	122 531	20 024 786
屯門	Tuen Mun	5 473	164 631	16 579 211
元朗	Yuen Long	31 713	159 259	17 953 823
北區	North	37 571	88 992	9 338 310
大埔	Tai Po	31 786	99 759	13 024 036
沙田	Sha Tin	5 494	215 852	33 645 778
西貢	Sai Kung	16 385	137 671	21 440 888
離島	Islands	20 721	49 449	19 759 502
新界	New Territories	152 172	1 145 339	179 543 490
總數	OVERALL	153 240	1 721 554	326 912 216

* 凡物業的應課差餉租值不超過最低應課差餉租值 3 000 元，用以計算地租的應課差餉租值在法律上當作為 1 元，而應繳地租為每年 0.03 元。實際上，本署不會向這類物業發出徵收地租通知書。

*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.



2013-14 年度臨時估價及刪除估價*
Interim Valuations and Deletions in 2013-14*

區域 Area		差餉及地租 Rates and Government Rent		只計差餉 Rates Only		只計地租 Government Rent Only	
		臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	刪除估價 Deletions
港島 Hong Kong	數量 Number	1 477	168	2 369	3 275	4	9
	應課差餉租值 Rateable Value (千元 \$'000)	2 206 606	1 297 411	3 853 378	2 876 471	37 656	65 099
九龍 Kowloon	數量 Number	5 892	1 585	1 603	2 034	34	57
	應課差餉租值 Rateable Value (千元 \$'000)	1 970 081	816 244	1 707 803	1 056 650	345 536	375 754
新界 New Territories	數量 Number	14 226	2 485	2 303	272	3 934	2 489
	應課差餉租值 Rateable Value (千元 \$'000)	4 439 466	1 573 988	913 115	354 634	844 142	198 616
總數 OVERALL	數量 Number	21 595	4 238	6 275	5 581	3 972	2 555
	應課差餉租值 Rateable Value (千元 \$'000)	8 616 152	3 687 643	6 474 297	4 287 755	1 227 335	639 469

* 不包括在估價冊/地租登記冊直接載入和刪除的估價。

* Exclude assessments directly inserted into and excluded from the Valuation List / Government Rent Roll.

附表 Table 11

2014-15 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾ 2014-15 General Revaluation - Effect on Main Property Types⁽¹⁾

物業類別 Property Type	差餉 Rates			地租 Government Rent		
	應課差餉租值 平均增減 Average Change in Rateable Value %	平均每月 差餉 (元) Average Rates Payment \$p.m.	平均每月 差餉增減 (元) Average Change in Rates \$p.m.	應課差餉租值 平均增減 Average Change in Rateable Value %	平均每月 地租 (元) Average Govt. Rent Payment \$p.m.	平均每月 地租增減 (元) Average Change in Govt. Rent \$p.m.
小型私人住宅物業 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	+7	424	+28	+7	239	+15
中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+3	962	+30	+3	544	+18
大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	*	2 265	-2	#	1 107	+6
私人住宅物業 Private Domestic Premises	+5	574	+26	+5	300	+15
公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾	+7	218	+14	+7	129	+9
所有住宅物業 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+5	434	+21	+6	232	+12
舖位及其他商業樓宇 Shop and Other Commercial Premises	+7	3 127	+214	+7	1 737	+108
寫字樓 Office	+3	3 540	+113	+2	3 611	+63
工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	+10	1 126	+103	+10	676	+62
所有非住宅物業 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	+6	2 848	+148	+5	1 529	+77
所有類別物業 All Types of Properties	+5	746	+37	+5	372	+20

註：

(1) 住宅物業的計算主要是反映物業數目，而非住宅物業則反映估價數目。

(2) 所有住宅物業均按實用面積分類：

小型住宅 -- 不超過 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) 指由房屋委員會、房屋協會及香港平民屋宇有限公司提供的租住單位。

(4) 包括停車位。

(5) 包括工廠、貨倉及工貿大廈。

(6) 包括其他形式物業如酒店、戲院、油站、學校及停車位。

* 低於 - 0.5%。

低於 0.5%。

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 Housing Authority, Housing Society and Hong Kong Settlers Housing Corporation Ltd. rental units.

(4) Include car parking spaces.

(5) Include factory, storage and industrial/office premises.

(6) Include miscellaneous premises such as hotels, cinemas, petrol filling stations, schools and car parking spaces.

* Less than - 0.5%.

Less than 0.5%.



2012-13 及 2013-14 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2012-13 and 2013-14

	差餉 Rating		地租 Government Rent	
	2012-13	2013-14	2012-13	2013-14
建議書 Proposals				
接辦及完成個案 Cases received and completed	50 474*	51 254	411*	406
<u>覆核結果 Status on review:</u>				
- 估價作實 assessment confirmed	39 376*	33 695	392*	83
- 削減應課差餉租值 rateable value reduced	1 024*	1 006	6*	6
- 其他 others ⁽¹⁾	10 074*	16 553	13*	317
反對書 Objections ⁽²⁾				
年初所餘 Outstanding at beginning of year	824	1 257	98	163
接辦個案 Cases received	3 940	2 998*	737	784
完成個案 Cases completed	3 507	3 415	672	635
<u>覆核結果 Status on review:</u>				
- 建議臨時估價、刪除或更正估價作實 proposed interim valuation, deletion or correction confirmed	2 927	2 379	496	345
- 削減應課差餉租值 rateable value reduced	359	159	117	113
- 其他 others ⁽¹⁾	221	877	59	177
上訴 Appeals				
年初所餘 Outstanding at beginning of year	919	947	2 609	2 737
接辦個案 Cases received	112	129	167	71
完成個案 Cases completed	84	149	39	186
<u>個案完成結果 Status of completed cases:</u>				
- 估價作實 (全面聆訊) assessment confirmed (full hearing)	-	-	-	1
- 削減應課差餉租值 (全面聆訊) rateable value reduced (full hearing)	-	-	1	-
- 同意令 consent orders	52	39	14	2
- 撤銷 / 失效 withdrawn / lapsed	32	110	24	183

註：

(1) 此欄包括無效、反對人自行撤銷反對、修改物業單位名稱及刪除估價等的個案。

(2) 數字反映所涉及的應課差餉租值數目。

* 修訂數字。

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.

* Revised figure.

附錄

Annexures

A	刊物 Publications	D	各區域及地區 Areas and Districts
B	本署的編制及實際人數 Establishment and Strength of the Department	E	分區圖 Plans
C	技術附註 Technical Notes		



刊物 Publications

公開發售

香港差餉稅收歷史
(英文版、繁體及簡體版)

香港差餉稅制
- 評估、徵收及管理
(英文版、繁體及簡體版)

On Sale to the Public

The History of Rates in Hong Kong
(English, Traditional Chinese and Simplified Chinese versions)

Property Rates in Hong Kong
- Assessment, Collection and Administration
(English, Traditional Chinese and Simplified Chinese versions)

其他供公眾閱覽的刊物

香港物業報告

樓宇名稱

年報

差餉及地租簡介

誰有責任繳納差餉與地租簡介

服務承諾

差餉物業估價署歷年發展 (英文版)

香港物業報告每月補編

物業資訊網

《業主與租客 (綜合) 條例》指引概要

宣傳標示門牌號數的資料單張

電子快訊

Other Unrestricted Publications

Hong Kong Property Review

Names of Buildings

Annual Summary

Your Rates and Government Rent

Who is responsible for paying rates and Government rent

Performance Pledge

Rating and Valuation Department - A Chronology

Hong Kong Property Review Monthly Supplement

Property Information Online

A Summary Guide on the Landlord and Tenant
(Consolidation) Ordinance

Explanatory Leaflet for Display of Building Numbers

E-Update

本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2013		1.4.2014		增加 / 減少 Increase/Decrease	
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*
署長 Commissioner	1	1	1	1	-	-
副署長 Deputy Commissioner	1	1	1	1	-	-
助理署長 Assistant Commissioner	4	3	4	4	-	+1
首席物業估價測量師 Principal Valuation Surveyor	8	8	8	8	-	-
高級物業估價測量師 Senior Valuation Surveyor	23	14	23	15	-	+1
物業估價測量師 Valuation Surveyor	59	62	59	64	-	+2
助理物業估價測量師 Assistant Valuation Surveyor	5	4	5	4	-	-
首席物業估價主任 Principal Valuation Officer	15	10	15	11	-	+1
高級物業估價主任 Senior Valuation Officer	80	75	80	74	-	-1
物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee	266	271	268	277	+2	+6
一級 / 二級物業估價助理 Valuation Assistant I/II	1	1	1	-	-	-1
高級租務主任 Senior Rent Officer	4	4	4	2	-	-2
一級租務主任 Rent Officer I	8	7	8	8	-	+1
二級租務主任 Rent Officer II	6	6	6	5	-	-1
物業調查員 Valuation Referencer	1	1	1	1	-	-
高級統計主任 Senior Statistical Officer	2	2	2	2	-	-
一級統計主任 Statistical Officer I	3	3	3	3	-	-
二級統計主任 Statistical Officer II	3	3	3	3	-	-

* EST. = Establishment SG. = Strength



本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2013		1.4.2014		增加 / 減少 Increase/Decrease	
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*
高級技術主任 Senior Technical Officer	2	2	2	2	-	-
技術主任/見習技術主任 Technical Officer/Technical Officer Trainee	4	4	4	4	-	-
總行政主任 Chief Executive Officer	1	1	1	1	-	-
高級行政主任 Senior Executive Officer	1	1	1	1	-	-
一級行政主任 Executive Officer I	3	2	3	3	-	+1
一級法定語文主任 Official Language Officer I	1	1	1	-	-	-1
二級法定語文主任 Official Language Officer II	2	2	2	2	-	-
繕校員 Calligraphist	1	1	1	1	-	-
高級私人秘書 Senior Personal Secretary	1	1	1	1	-	-
一級私人秘書 Personal Secretary I	5	5	5	5	-	-
二級私人秘書 Personal Secretary II	6	6	6	6	-	-
機密檔案室助理 Confidential Assistant	1	1	1	1	-	-
高級文書主任 Senior Clerical Officer	16	14	16	13	-	-1
文書主任 Clerical Officer	37	39	37	40	-	+1
助理文書主任 Assistant Clerical Officer	112	98	112	107	-	+9
文書助理 Clerical Assistant	105	98	105	105	-	+7
一級物料供應員 Supplies Supervisor I	1	1	1	1	-	-
二級物料供應員 Supplies Supervisor II	1	1	1	1	-	-
物料供應服務員 Supplies Attendant	1	1	1	1	-	-

* EST. = Establishment SG. = Strength

本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2013		1.4.2014		增加 / 減少 Increase/Decrease	
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*
高級庫務會計師 Senior Treasury Accountant	1	1	1	1	-	-
高級會計主任 Senior Accounting Officer	1	1	1	1	-	-
一級會計主任 Accounting Officer I	4	4	4	4	-	-
執達主任助理 Bailiff's Assistant	2	2	2	2	-	-
電話接線生 Telephone Operator	1	1	1	1	-	-
司機 Motor Driver	7	7	7	7	-	-
辦公室助理 Office Assistant	10	10	10	10	-	-
二級工人 Workman II	10	6	10	6	-	-
高級電腦操作員 Senior Computer Operator	1	1	1	1	-	-
一級電腦操作員 Computer Operator I	5	5	5	4	-	-1
二級電腦操作員/見習電腦操作員 Computer Operator II/Student Computer Operator	7	7	7	8	-	+1
高級系統經理 Senior Systems Manager	1	1	1	1	-	-
系統經理 Systems Manager	3	1	3	2	-	+1
一級系統分析/程序編製主任 Analyst/Programmer I	8	7	9	8	+1	+1
二級系統分析/程序編製主任 Analyst/Programmer II	4	4	4	5	-	+1
小計 Sub-total	856	813	859	839	+3	+26

* EST. = Establishment SG. = Strength



本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2013		1.4.2014		增加 / 減少 Increase/Decrease	
	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*	編制 EST.*	實際人數 SG.*
額外人員 Supernumerary Staff						
高級物業估價測量師 Senior Valuation Surveyor	-	-	2	2	+2	+2
物業估價測量師 Valuation Surveyor	-	-	2	2	+2	+2
首席物業估價主任 Principal Valuation Officer	1	1	-	-	-1	-1
高級物業估價主任 Senior Valuation Officer	1	1	2	2	+1	+1
物業估價主任 Valuation Officer	1	1	1	1	-	-
高級租務主任 Senior Rent Officer	-	-	1	1	+1	+1
高級文書主任 Senior Clerical Officer	-	-	2	2	+2	+2
文書主任 Clerical Officer	1	1	2	2	+1	+1
助理文書主任 Assistant Clerical Officer	1	1	3	3	+2	+2
文書助理 Clerical Assistant	-	-	1	1	+1	+1
小計 Sub-total	5	5	16	16	+11	+11
總數 Total	861	818	875	855	+14	+37

* EST. = Establishment SG. = Strength

見於本年報內的下述用語，除另有註明外，其意思如下：

(1) 樓面面積

面積以平方米計算。住宅單位的樓面面積是以「實用面積」來計算。「實用面積」是指單位獨佔的樓面面積，包括露台及工作平台，但不包括樓梯、升降機槽、渠管及大堂等公用地方。量度「實用面積」時，是從圍繞該單位的外牆向外的一面或該單位與毗連單位的共用牆的中間點起計。窗台、天井、花園、庭院、平台、車位等地方則不包括在內。

非住宅樓宇的面積是以「內部樓面面積」來計算，量度範圍是有關單位牆壁（或與毗連單位的共用牆）向內的一面所圍繞的全部面積。

(2) 物業類別

住宅：

- (a) 私人住宅單位 - 各自設有專用的煮食設施和浴室（及 / 或廁所）的獨立居住單位。居者有其屋計劃、私人機構參建居屋計劃、市區改善計劃、住宅發售計劃和夾心階層住屋計劃的住宅單位，均屬這一類別。租者置其屋計劃下售出的單位亦屬這類別。

住宅單位可按樓面面積分類如下：

- A 類 - 實用面積少於 40 平方米
B 類 - 實用面積為 40 至 69.9 平方米
C 類 - 實用面積為 70 至 99.9 平方米
D 類 - 實用面積為 100 至 159.9 平方米
E 類 - 實用面積為 160 平方米或以上

- (b) 公屋住宅單位 - 由香港房屋委員會、香港房屋協會和香港平民屋宇有限公司興建的租住單位。

- (c) 雜類住宅單位 - 包括用作住宅的閣仔、天台建築物等。

Where referred to in this publication the terms shown below, unless otherwise indicated, have the following general meanings :

(1) 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 and utility platforms but excluding common areas such as stairs, lift shafts, pipe ducts and lobbies. It is measured from the outside of the exterior enclosing walls of the unit and the middle of the party walls between two units. Bay windows, yards, gardens, terraces, flat roofs, carports and the like are excluded from the area.

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.

(2) Property Types

Domestic :

- (a) Private domestic - Independent dwellings with separate cooking facilities and bathroom (and/or lavatory). Domestic units built under the Home Ownership Scheme, Private Sector Participation Scheme, Urban Improvement Scheme, Flat-for-Sale Scheme and Sandwich Class Housing Scheme are included. Domestic units sold under the Tenants Purchase Scheme are also included.

Domestic units are sub-divided 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 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.



技術附註
Technical Notes

非住宅：

- (a) 舖位 - 設計或改建作零售業用途，並實際作這用途的物業。
- (b) 商業樓宇 - 設計或改建作商業用途的樓宇，例如百貨公司等，但不包括舖位或寫字樓。
- (c) 寫字樓 - 商用樓宇內的物業，但不包括綜合用途樓宇內的非住宅用途單位。
- (d) 工貿大廈 - 設計或獲證明作工貿用途的樓面面積。
- (e) 工廠 - 為製造業工序及有關用途而建設的物業。
- (f) 貨倉 - 設計或改建作倉庫或冷藏庫的樓宇。
- (g) 停車位 - 位於主要作住宅或非住宅用途樓宇內的停車位。
- (h) 其他物業 - 不屬於上述任何類別的物業，例如酒店，戲院及劇場、學校、康樂會及會所、社區及福利用途樓宇、油站等物業。

(3) 租金

本書所載租金全部以港元計算，通常不包括差餉、管理費及其他費用在內。

(4) 匯率

除另有說明外，本年報所用的「元」均指港元。自1983年10月17日起，政府透過一項有關發行紙幣的措施，將港元與美元掛鈎，採用大約7.8港元兌1美元的聯繫匯率。

(5) 四捨五入

由於數字四捨五入，所以個別項目的總和與各表所示的總數可能有些微差別。

Non-Domestic：

- (a) Shop - Premises designed or adapted for retail trade and used as such.
- (b) Commercial premises - Premises designed or adapted for commercial use, but not falling within the definitions of shop or office, e.g. department stores etc.
- (c) Office - Premises situated in buildings designed for commercial/business purposes excluding non-domestic floors in composite buildings.
- (d) Industrial/office premises - Premises comprising floor space designed or certified for industrial/office use.
- (e) Factory - Premises designed for manufacturing processes and uses directly related to such processes.
- (f) Storage premises - Premises designed or adapted for use as godowns or cold stores.
- (g) Parking spaces - Parking spaces either in a predominantly domestic or non-domestic building.
- (h) Other premises - 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.

(3) Rent

All rents quoted are in Hong Kong dollars and are normally exclusive of rates, management and other charges.

(4) Exchange Rate

Where dollars are quoted in this report, they are, unless otherwise stated, Hong Kong dollars. Since 17 October 1983, the Hong Kong dollar has been linked to the US dollar, through an arrangement in the note-issue mechanism, at a rate of around HK\$7.8=US\$1.

(5) 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.

各區域及地區
Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries		規劃統計小區 Tertiary Planning Units
區域：港島 Area : Hong Kong			
中西區 Central and Western	堅尼地城、石塘咀、 西營盤、上環、 中環、金鐘、 半山區、山頂	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, 141, 142, 143, 181, 182
灣仔 Wan Chai	灣仔、銅鑼灣、 跑馬地、大坑、 掃桿埔、渣甸山	Wan Chai, Causeway Bay, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout	131, 132, 133, 134, 135, 140, 144, 145, 146, 149, 183, 184, 190
東區 Eastern	天后、寶馬山、 北角、鰂魚涌、 西灣河、筲箕灣、 柴灣、小西灣	Tin Hau, Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan	147, 148, 151, 152, 153, 154, 155, 156, 157, 158, 161, 162, 163, 164, 165, 166, 167
南區 Southern	薄扶林、香港仔、 鴨脷洲、黃竹坑、 壽臣山、淺水灣、 春磡角、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
區域：九龍 Area : Kowloon			
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九龍填海區、 京士柏、旺角、 大角咀	Tsim Sha Tsui, Yau Ma Tei, West Kowloon Reclamation, 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、 長沙灣、深水埗、 石硤尾、又一村、 大窩坪、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
九龍城 Kowloon City	紅磡、土瓜灣、 馬頭角、馬頭圍、 啟德、九龍城、 何文田、九龍塘、 筆架山	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
黃大仙 Wong Tai Sin	新蒲崗、黃大仙、 東頭、橫頭磡、 樂富、鑽石山、 慈雲山、牛池灣	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
觀塘 Kwun Tong	坪石、九龍灣、 牛頭角、佐敦谷、 觀塘、秀茂坪、 藍田、油塘、 鯉魚門	Ping Shek, Kowloon Bay, Ngau Tau Kok, Jordan Valley, Kwun Tong, Sau Mau Ping, Lam Tin, Yau Tong, Lei Yue Mun	280, 290, 291, 292, 293, 294, 295, 297, 298



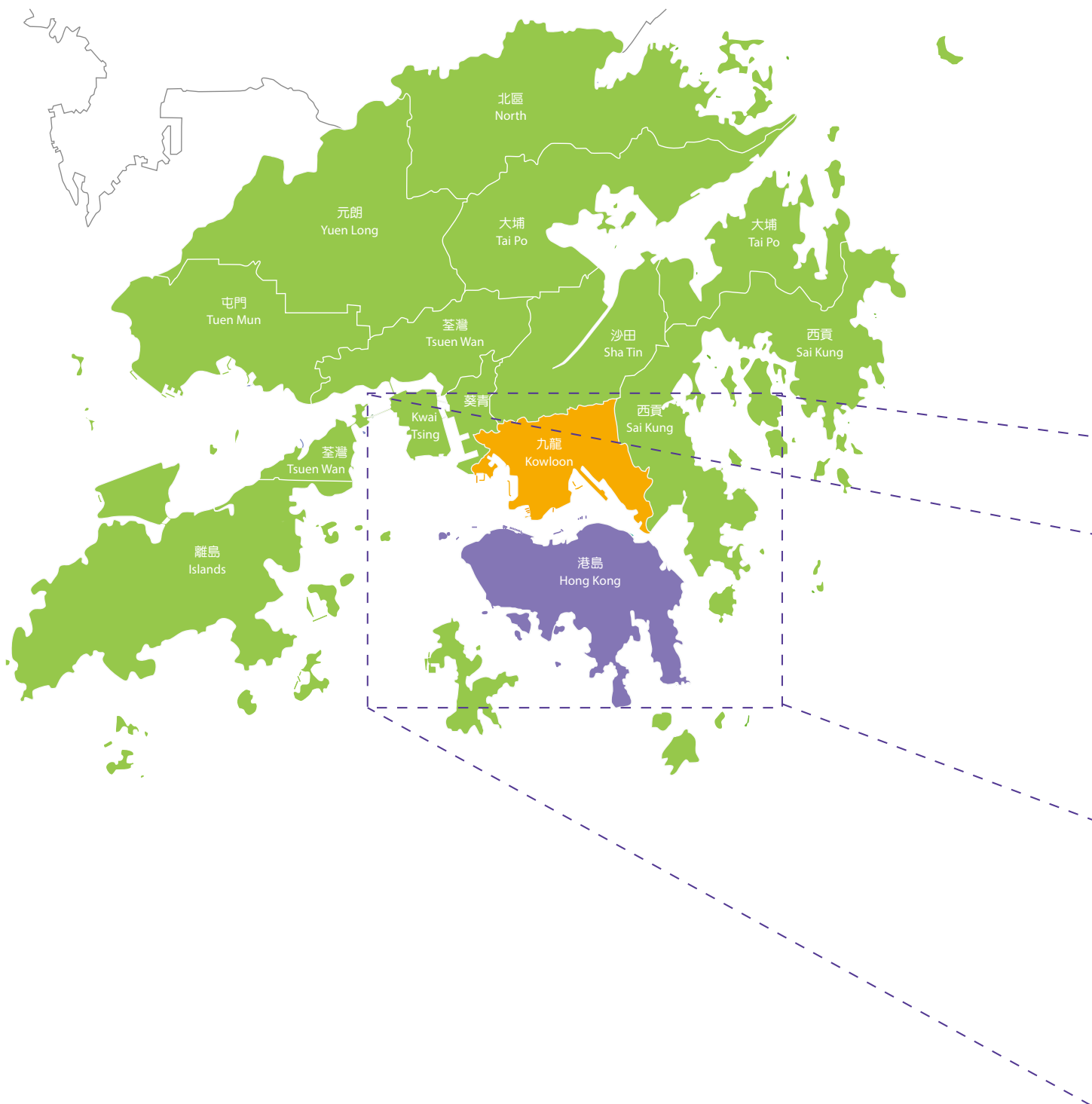
各區域及地區
Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries		規劃統計小區 Tertiary Planning Units
區域：新界 Area : New Territories			
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi	320, 326, 327, 328, 329, 350, 351
荃灣 Tsuen Wan	荃灣、梨木樹、 汀九、深井、 青龍頭、馬灣、 欣澳	Tsuen Wan, Lei Muk Shue, 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
屯門 Tuen Mun	大欖涌、掃管笏、 屯門、藍地	Tai Lam Chung, So Kwun Wat, Tuen Mun, Lam Tei	411, 412(p), 413, 414, 415, 416, 421, 422, 423, 424, 425, 426, 427, 428, 431, 432, 433, 434, 441, 442
元朗 Yuen Long	洪水橋、廈村、 流浮山、天水圍、 元朗、新田、 落馬洲、錦田、 石崗、八鄉	Hung Shui Kiu, Ha Tsuen, Lau Fau Shan, Tin Shui Wai, Yuen Long, San Tin, Lok Ma Chau, Kam Tin, Shek Kong, Pat Heung	412(p), 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 521, 522, 523, 524, 525, 526, 527, 528, 529, 531, 532, 533, 541, 542, 543, 544, 610
北區 North	粉嶺、聯和墟、 上水、石湖墟、 沙頭角、鹿頸、 烏蛟騰	Fanling, Luen Wo Hui, Sheung Shui, Shek Wu Hui, Sha Tau Kok, Luk Keng, Wu Kau Tang	545, 546, 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、大尾篤、 船灣、樟木頭、 企嶺下	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
沙田 Sha Tin	大圍、沙田、 火炭、馬料水、 烏溪沙、馬鞍山	Tai Wai, Sha Tin, Fo Tan, Ma Liu Shui, Wu Kai Sha, Ma On Shan	732, 733, 753, 754, 755, 756, 757, 758, 759, 761, 762
西貢 Sai Kung	清水灣、西貢、 大網仔、將軍澳、 坑口、調景嶺、 馬游塘	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
離島 Islands	長洲、坪洲、 大嶼山 (包括東涌)、 南丫島	Cheung Chau, Peng Chau, Lantau Island (including Tung Chung), Lamma Island	911, 912, 913, 920, 931, 932, 933, 934, 941, 942, 943, 944, 950, 951, 961, 962, 963, 971, 973(p), 976

(p) = part 部分

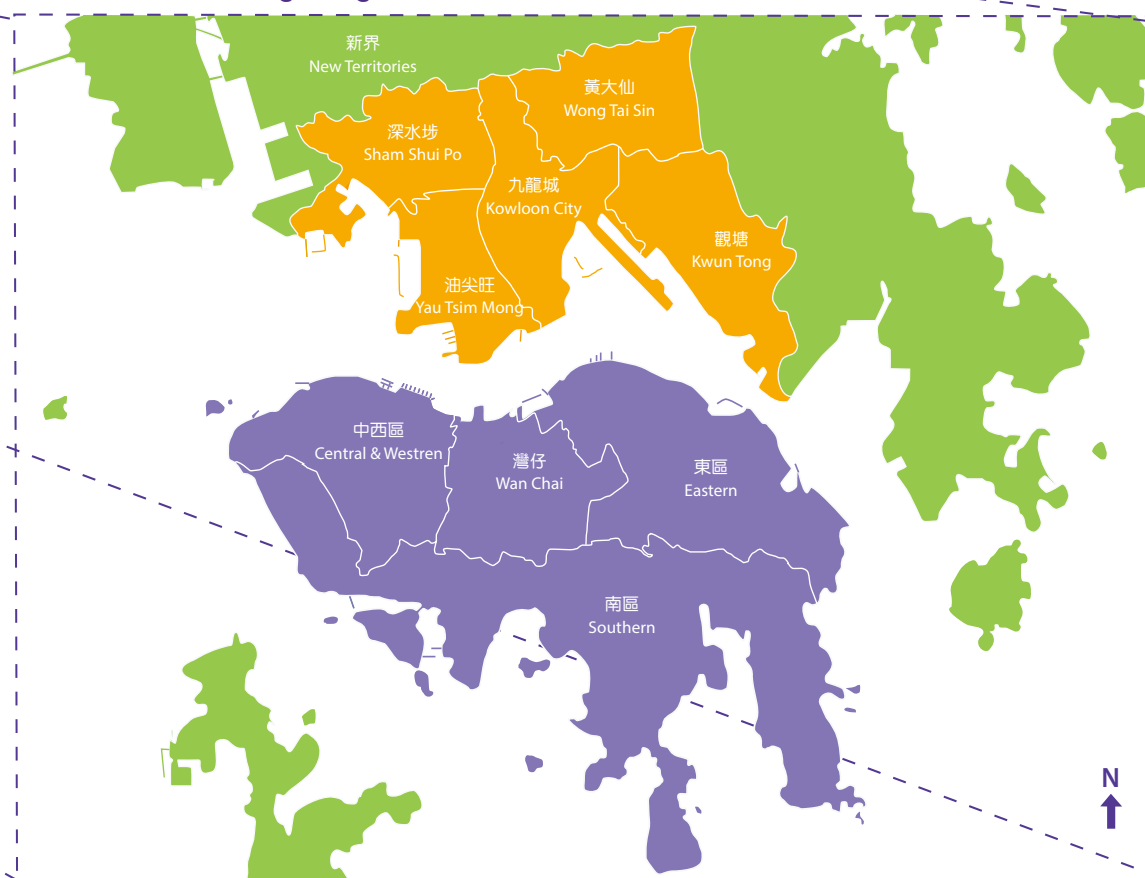
分區圖 Plans

新界地區 New Territories Districts



分區圖
Plans

港島及九龍地區 Hong Kong and Kowloon Districts





差餉物業估價署

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2152 0123

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