

差餉物業估價署年報

Rating and Valuation Department
Annual Summary

2017-18



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



2017-18

差餉物業估價署年報

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差餉物業估價署署長
鄧炳光測量師太平紳士

Sr PK TANG, JP
Commissioner of Rating and Valuation



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署長序言

Commissioner's Overview

隨着環球經濟轉強，香港經濟在 2017 年顯著上揚。訪港旅遊業重拾增長動力，加上內部需求殷切，促使勞工市場在 2017 年全年處於全民就業狀態。差餉物業估價署（本署）致力追求優質服務，在主要職能中各個服務範疇均達到或超越訂下的工作目標。

受經濟環境好轉、利率持續低企和物業供求偏緊刺激，2017 年物業市道保持暢旺。儘管香港金融管理局於 2017 年 5 月推出物業按揭貸款審慎監管措施，以壓抑熾熱的市場氣氛達數個月，物業交投於 2018 年年初轉趨活躍，樓價亦錄得顯著升幅。為紓緩市民的稅務負擔，政府寬減 2017 年 4 月至 2018 年 3 月四季的差餉，上限為每季 1 000 元，惠及 325 萬個物業，政府收入因而減少 107 億元。

挑戰與成果

本署順利完成 2018-19 年度全面重估應課差餉租值這項主要工作，重估的應課差餉租值乃參照在 2017 年 10 月 1 日這指定依據日期的相關因素及租金資料。重估完成後，應課差餉租值由 2018 年 4 月 1 日起生效。估價冊所載約 250 萬個估價物業單位的應課差餉租值總額增至 6 960 億元，而地租登記冊所載約 195 萬個估價物業單位的應課差餉租值則增至 4 210 億元。經本年度重估後，差餉及地租的應課差餉租值分別平均上調 4.4% 和 5.3%。

The Hong Kong economy picked up notably in 2017 amid global economic upswing. Growth momentum was regained in inbound tourism and domestic demand was robust, rendering the labour market in a state of full employment over the course of 2017. In pursuit of service excellence, we were successful in achieving or exceeding the performance targets for all service areas in respect of the major functions of the Rating and Valuation Department (the Department).

The property market was buoyant during 2017, fuelled by the improved economic situation, sustained low interest rates and tight demand-supply balance of properties. Despite the introduction of prudential measures for property mortgage loans by the Hong Kong Monetary Authority in May 2017 which suppressed market sentiment for a couple of months, trading turned more active in early 2018 and flat prices recorded a hefty gain. To ease the tax burdens of the public, rates for the four quarters from April 2017 to March 2018 subject to a ceiling of \$1 000 per quarter were waived. It benefited 3.25 million properties and reduced government revenue by \$10.7 billion.

Challenges and Achievements

The 2018-19 general revaluation, a major task of the Department, was completed successfully with all rateable values reviewed by reference to the designated reference date of 1 October 2017 with regard to the then relevant factors and rental information. After revaluation, the aggregated rateable values effective on 1 April 2018 grew to \$696 billion for some 2.50 million assessments on the Valuation List and to \$421 billion for about 1.95 million assessments on the Government Rent Roll. The annual revaluation resulted in an average increase in rateable values of 4.4% and 5.3% for rates and Government rent respectively.

署長序言

Commissioner's Overview

本署於 2018 年 3 月 16 日公布新估價冊和地租登記冊自 2018 年 4 月 1 日起生效。市民可登入本署網站 www.rvd.gov.hk 和物業資訊網 www.rvdpi.gov.hk，查閱新的應課差餉租值。在 2018 年 3 月 19 日至 5 月 31 日接受遞交建議書期間，本署共錄得約 34 000 宗應課差餉租值網上查詢，涉及約 155 萬個物業。此外，本署接獲約 40 000 份要求修改估價冊及 / 或地租登記冊建議書，較去年增加約 1%。

本署致力為市民提供以客為本的服務。本署的電子差餉地租單服務讓已登記用戶能檢索和下載電子差餉地租單和在網上付款。已登記用戶更可於網上檢視付款記錄、更新通訊地址和收取有關填報《物業詳情申報表》的通知等。本署的電子差餉地租單服務平台亦可從「我的政府一站通」的「我的帳單」服務登入使用。此外，本署已參與香港金融管理局和銀行業界共同開發的電子賬單及繳費服務平台，提供方便的一站式繳付帳單服務。

在充分善用資訊科技解決方案的優勢，本署的「遞交表格電子化」服務提供快捷方便、簡單易用，而且能保障資訊安全的遞交表格途徑。而網上查詢進度服務則方便已遞交電子表格或書面申請的顧客，以交易編號或查詢進度編號查詢已遞交申請的現況和處理進度。

The new Valuation List and Government Rent Roll to take effect from 1 April 2018 were declared on 16 March 2018. The public was then 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 19 March to 31 May 2018, we recorded around 34 000 online searches of the rateable values of some 1.55 million properties. About 40 000 proposals to alter the Valuation List and/or Government Rent Roll were received, increased by about 1% from the preceding year.

The Department is committed to pursuing customer-oriented services for the public. Our eRVD Bill service enables registered users to retrieve and download electronic demands for rates and Government rent and make e-payment online. In addition, registered users can view payment history, update correspondence addresses, receive notifications for completing and returning "Requisition for Particulars of Tenements", etc. on the Internet. Our eRVD Bill platform can also be accessed through "My Bills" under "MyGovHK". Furthermore, we have joined the Electronic Bill Presentment and Payment platform jointly developed by the Hong Kong Monetary Authority and the banking sector in providing convenient one-stop bill payment services.

Taking advantage of information technology solutions, our "Electronic Submission of Forms" service provides an efficient, convenient, secure and user-friendly means of form submission. The Online Progress Tracking Facility facilitates customers who have submitted e-forms or written applications to enquire the status and progress of the submitted applications by using the Transaction Reference Number or the Progress Enquiry Number.

署長序言

Commissioner's Overview

本署的物業資訊網全日 24 小時提供服務，方便市民查閱物業地址和主要資料，以及本署所管理 260 多萬個估價物業單位的最新差餉及地租帳目狀況。物業資訊網自 2009 年 2 月推出以來，一直運作暢順，並提供了超過 370 萬項物業資料。

本署在執行核心職能時，收集大量物業資料、樓價及租金數據。本署出版的《香港物業報告》載列了主要類別物業的統計數據。這些統計數據為政府部門廣泛使用，就本地物業市場表現提供可靠參考，並廣受市民歡迎。物業售價和租金的統計資料每月更新一次，並上載於本署網站。

為配合電子政府措施，以及善用資訊科技以應付日益繁重的工作和達致節流，本署年內已提升資訊系統及其相關設施。本署並已制訂一套新的策略性計劃，以期提供所需支援來切合本署未來的工作需要。

機遇與展望

為了更有效率地向顧客和業務伙伴提供最佳服務，本署將致力推行下列措施以加強服務：

- 探討與政府其他部門合作的機遇，以期提升本署的網上服務；
- 加強批量估價工作，有效率地提供公平合理的估價；
- 研究運用顧客分析技巧，以評估及考量顧客的期望；

Our PIO service renders round-the-clock service to the public. It provides easy access to check property addresses, essential property information and up-to-date position of rates and Government rent accounts for over 2.6 million assessments held by the Department. Since its launch in February 2009, the PIO service has operated smoothly in providing information on over 3.7 million property records.

The Department collects extensive property information, price and rental data in the process of undertaking the core functions. Our publication "Hong Kong Property Review" presents a range of statistics compiled on the major property sectors being widely used within Government and well received by the public as a reliable reference for the local property market performance. Statistics on prices and rents are updated on a monthly basis and available on the Department's website.

To tie in with the e-Government initiatives and to capitalise on information technology to cope with increasing workload and achieve efficiency savings, we enhanced our information systems and associated facilities in the year. A new strategic plan has been formulated with a view to providing necessary support to meet our operational needs in the years to come.

Opportunities and Prospects

To provide the best service to our customers and partners in an efficient manner, we will endeavour to strengthen our services with the following initiatives:

- Exploring opportunities for collaboration with other Government departments with a view to enhancing our online service;
- Enhancing the mass valuation work in order to provide equitable valuations in an efficient way;
- Exploring the use of customer analytic techniques to ascertain and consider customers' expectations;

- 繼續擴展差餉及地租的綜合發單和繳款服務，切合繳納人所需；以及
- 發掘方法提升運作效率，把握機會外判合適的工作，以期促進成本效益和工作效率之餘，改進服務，推陳出新。

為實現本署「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」的理想，我們會時刻保持警惕，以專業態度竭誠提供最高的服務水平和質素。在未來日子，我們會不斷改進，盡心盡力為市民提供更佳服務。

- Expanding the consolidated billing and payment service for rates and Government rent continuously to meet the needs of payers; and
- Identifying ways to enhance our operational efficiency and seizing opportunities to outsource suitable tasks for boosting cost effectiveness and work efficiency, and what is more, for service improvements and innovations.

To accomplish the Department's vision of "to be a world-wide model as a public agency in property valuation and information services", we remain vigilant in making our best endeavours in delivering the highest standards of performance and service quality in a professional manner. With our dedication and commitment to serve the community better in the future years, we shall continue to identify ways to improve our services.

差餉物業估價署署長
鄧炳光測量師太平紳士
2018年10月

Sr PK TANG, JP
Commissioner of Rating and Valuation
October 2018



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 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 我們就服務水平和表現，竭誠盡責。</p> <p>專業精神 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 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 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 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 We proactively identify customers' needs, and take every opportunity to enhance customer satisfaction.</p> <p>Accountability We accept our accountability to the Government and community for our service standards and performance.</p> <p>Professionalism We apply appropriate professional knowledge, skills and experience, and uphold the highest standard of integrity in our work.</p> <p>Innovation We anticipate new challenges and opportunities, and respond to these in a timely and creative way.</p> <p>Respect 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 We strive to provide the best service to our customers and partners in the most cost-effective manner.</p> |

職能 Functions



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

職能 Functions

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。

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。

應課差餉租值是根據物業在指定日期可取得的全年租金估值。

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

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2018年4月1日，估價冊所載的差餉估價物業單位有2 504 588個，應課差餉租值總值約為6 960億元，詳情請參閱表1至表8。

The principal functions of the Rating and Valuation Department are:

- Assessment of properties to Rates and Government rent;
- Managing accounting and billing of Rates and Government rent;
- Provision of property valuation services to Government bureaux/departments;
- Provision of property information to Government bureaux/departments, public bodies and the private sector; and
- Administration of the Landlord and Tenant (Consolidation) Ordinance (Cap.7), including provision of advisory and mediatory services to the public on landlord and tenant matters.

Rating Assessment

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

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

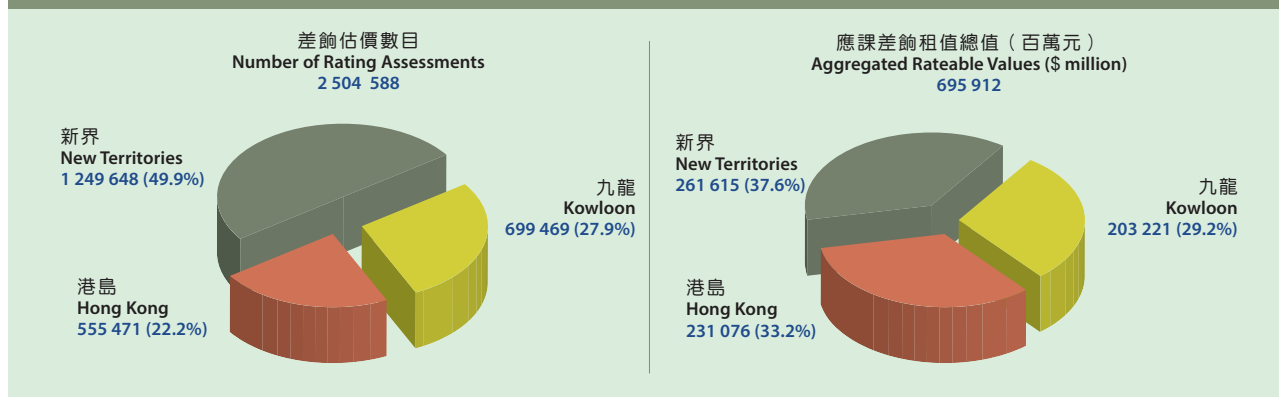
The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

The Valuation List

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

The Valuation List as at 1 April 2018 contained 2 504 588 rating assessments with a total rateable value of about \$696 billion. Further details are shown in Tables 1 - 8.

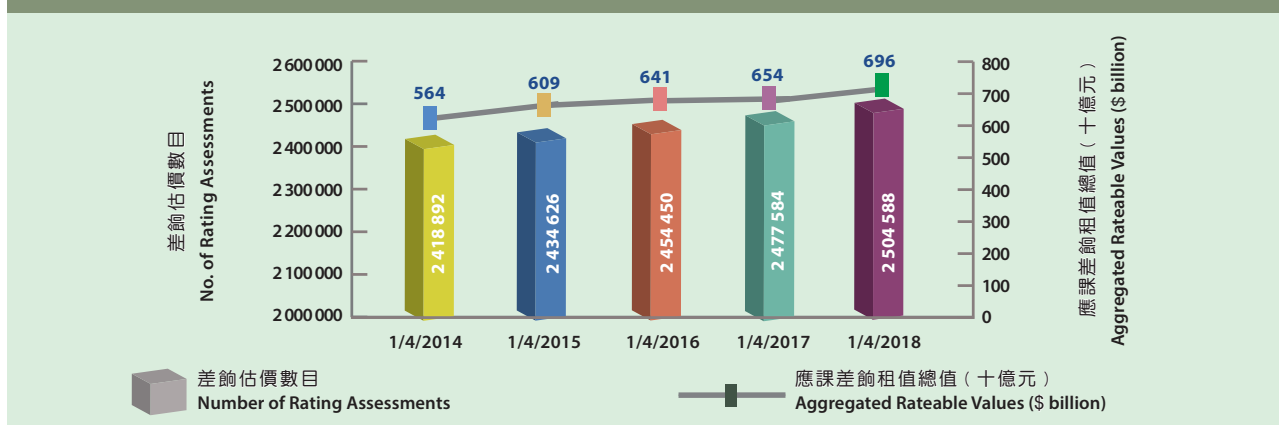
截至2018年4月1日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2018



下圖顯示過去五年差餉估價數目及應課差餉租值總值：

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須繳納地租的政府租契批出。

本署負責評定兩類根據下列法例徵收，並按物業的應課差餉租值計算的地租：

- (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).

職能 Functions

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及其應課差餉租值。截至 2018 年 4 月 1 日，地租登記冊所載的估價物業單位有 1 953 260 個，應課差餉租值總值約為 4 210 億元，詳情請參閱表 9。

按第 515 章徵收的地租，是物業應課差餉租值的 3%，並隨應課差餉租值的改變而調整。須繳納此地租的物業，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，而另一部分是根據其他類別的租契持有，則本署會另行釐定相關的應課差餉租值。

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

The Commissioner is responsible for assessing and collecting the 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 1 953 260 assessments as at 1 April 2018 with an aggregated rateable value of about \$421 billion. Further details are shown in Table 9.

Under 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 so liable to the 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 the Government rent under Cap. 515, the rateable value on which this rent is charged will be the same as that applicable to rates. A separate rateable value will be determined where a property is exempt from assessment to rates or where it is only partially liable to this rent, e.g. being situated on land partly held under an applicable lease and partly under other type(s) of lease.

根據《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方法，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的應課差餉租值的 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，地租會修訂為新建築物的應課差餉租值的 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。

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，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。

差餉和按第 515 章徵收的地租均須每季預繳。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。

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 the Government rent under Cap. 515, this rent will remain the same throughout the renewed term until the land leased is redeveloped, whereupon the rent will be revised to 3% of the rateable value of the new building.

The Department's involvement under Cap. 40 includes initiating action to provide the Director of Lands with assessments of new rents where a renewal or redevelopment has taken place, notifying the Land Registrar of new rents for registration and responding to enquiries from the general public.

Accounting and Billing

The Commissioner took over the functions of rates billing and maintenance of rates accounts on 1 July 1995, including recovery actions on arrears cases.

Effective from 28 June 1997, the Department has assumed responsibility for the charging of Government rent under the Government Rent (Assessment and Collection) Ordinance (Cap. 515).

Rates and the Government rent under Cap. 515 are payable quarterly in advance. Where a property is liable to both rates and Government rent, a combined demand is issued.

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。

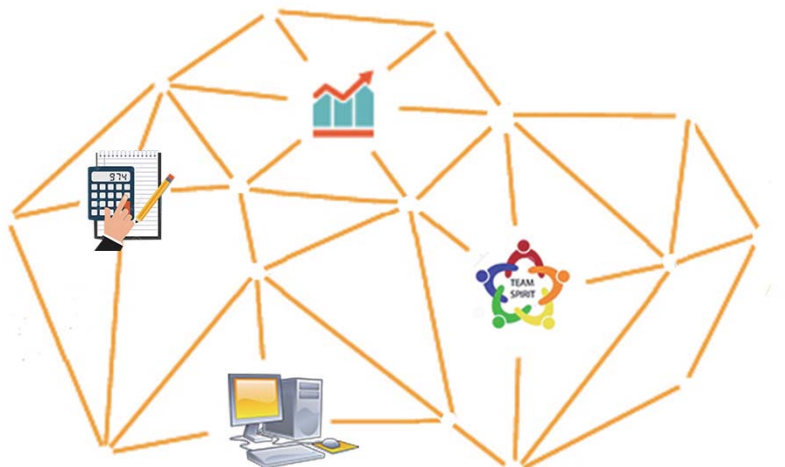
本署亦為沒有訂明價值的轉讓物業提供估值。

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2006年2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。

為政府其他部門提供估價服務

本署亦經常為政府其他部門和半官方機構的工作需要提供估價服務。

Estate Duty

Following the abolition of Estate Duty in February 2006, the Department is no longer required to provide valuation advice to the Estate Duty Commissioner on the appropriate value of property for Estate Duty purposes though past cases would continue to be referred to the Department for advice.

Valuations for Other Government Departments

The Department provides regular valuation services to other Government departments 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，並分發給決策局和政府其他部門參考。

此外，本署亦會應各局和部門的要求，展開專題分析。

本署每年出版《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。

上述兩份刊物可於本署網站免費瀏覽。

Property Information Services

Property Market Information

The Department is Government's principal adviser on the property market, by virtue of the extensive property data held as a by-product of the rating and valuation functions. Various statistics are maintained and disseminated to policy bureaux and other Government departments.

The Department also undertakes specific analysis for bureaux and departments on request.

The "Hong Kong Property Review", an annual publication of the Department, reviews the property market over the preceding year and provides forecasts of completions for the following two years. This Review also gives an account of the stock and vacancy of major property types.



In addition, price and rental statistics, property market yields, building completions, volume and considerations of sales transactions are regularly updated and published in the "Hong Kong Property Review - Monthly Supplement".

Both publications are available for free access on the Department's website.

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獲授權向建築物的擁有人發出命令，規定在有關建築物標示獲編配的門牌號數。

本署已透過媒體定期推行有關建築物擁有人有責任標示正確門牌號數的宣傳活動。現時，本署亦會舉辦地區性門牌號數展示運動，提醒有關人士正確標示門牌號數，讓郵差和緊急救援人員等公務人員更有效率為市民服務。

Building Numbering

Under the Buildings Ordinance (Cap. 123), the Commissioner of Rating and Valuation is empowered to serve an order requiring the owner of a building to mark the building with the allocated building number.

The Department has set regular promotion through the mass media concerning owners' duty to display correct building numbers. At present, the Department also conducts district-based Building Numbering Campaign to remind the relevant parties to display building numbers properly. The correct display of building numbers enables public services, like postal and emergency services, to be provided more efficiently.



樓宇名稱

本署出版的《樓宇名稱》，詳列本港大部分樓宇的中英文名稱、地址和落成年份。這刊物可於本署網站免費瀏覽。

Names of Buildings

The Department publishes the "Names of Buildings", which contains a comprehensive list of names of buildings in the territory, building addresses in both Chinese and English, and the year of completion. This publication is available for free access on the Department's website.

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和義務均有所規定。

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。本署亦定期派員到各區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。

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.



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。

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

- 
- The background features a warm color palette of gold, purple, and blue. On the left, there are overlapping geometric shapes: a large purple triangle, a smaller blue triangle, and a gold triangle. The right side is a gold gradient with three white-to-blue gradient downward-pointing triangles. The bottom left corner is filled with a pattern of white dots of varying sizes.
- 22 評估差餉和地租
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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或須繳納差餉及/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，或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。

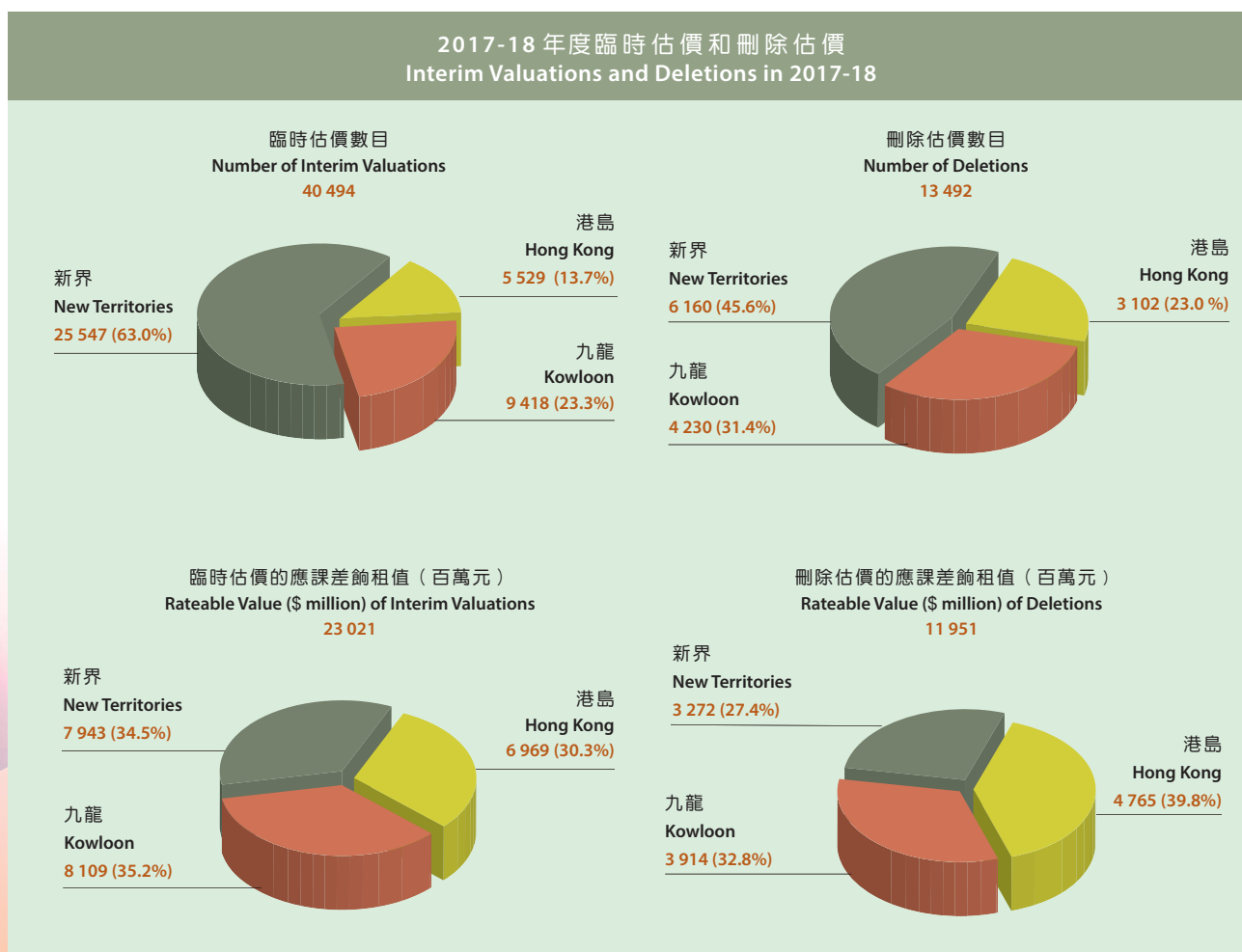
表 10 顯示 2017-18 年度臨時估價和刪除估價的數目。下列圖表顯示估價冊及地租登記冊內按區域劃分的臨時估價和刪除估價數目，以及有關的應課差餉租值：

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

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



服務表現和成就 Performance and Achievements

每年重估應課差餉租值

不同類別和位於不同地區的物業，其租金水平會隨時間受各種不同因素影響而有所改變。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，反映最新的租金水平。

在全面重估2018-19年度應課差餉租值的過程中，本署重新評估了載於估價冊內2 504 588個物業的應課差餉租值，以及載於地租登記冊內1 953 260個物業的應課差餉租值。

新應課差餉租值乃根據2017年10月1日這指定依據日期的市場租金而釐定，生效日期是2018年4月1日。

Annual General Revaluations

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

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

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



重估完成後，差餉及地租的應課差餉租值分別平均上調4.4%和5.3%。

在新的估價冊內，其中88.7%物業的應課差餉租值平均上升6.4%，另有10.1%物業的應課差餉租值維持不變，餘下1.2%物業的應課差餉租值則平均下跌5.7%。

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 4.4% for rates and 5.3% for Government rent.

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

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

服務表現和成就

Performance and Achievements

建議、反對和上訴

任何人如欲反對估價冊或地租登記冊內的記項，可於每年 4 月和 5 月向署長提交建議書，要求修改有關記項。

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。在適當情況下，如估價冊內的記項因建議書、反對通知書或上訴通知書而有所修改，地租登記冊的相關記項亦會作同樣的修改。

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，可於有關通知書送達後 28 天內，向署長提交反對書。

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，便會發出決定通知書。

接獲決定通知書的人士倘仍不滿意該決定，可於決定通知書送達後 28 天內，向土地審裁處上訴。

在此情況下，本署的專業人員會以專家證人身分，代表差餉物業估價署署長出席土地審裁處的聆訊，並準備專家證據以支持相關上訴涉及的估價冊及地租登記冊記項。

表 12 詳列本署過去兩年處理的建議書、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. In such case, if the entry in the Valuation List is altered as a result of the proposal, objection or appeal, the same alteration will, where appropriate, also be made to the Government Rent Roll.

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

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

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

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

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

服務表現和成就 Performance and Achievements

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。2017-18 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。

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 2018 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：

Rates Percentage Charge

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

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

Water Concessions

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

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

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

| 按供水情況扣減差餉的物業 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 | 12 | 36 931 |
| 九龍 Kowloon | - | - | - | - |
| 新界 New Territories | 28 | 360 | 457 | 43 935 |
| 總數 Overall | 29 | 391 | 469 | 80 866 |

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 2018 年 4 月 1 日，地租登記冊記載的估價物業單位有 1 953 260 個。

2017-18 年度，本署為徵收地租而作出的臨時估價有 31 149 個，刪除估價則有 8 300 個，詳情見表 10。

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

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

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



2001 年 3 月，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。

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

此外，土地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，並就法律觀點先後向上訴法庭和終審法院上訴。上訴法庭於 2010 年 11 月及終審法院於 2012 年 12 月一致駁回有關上訴。

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

服務表現和成就 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

本署負責評估按《政府租契條例》徵收的地租，並通知地政總署有關估價以供其發單及徵收之用。截至2018年3月31日，約有229 300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)

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

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

| 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) |
| 2013-14 | 7 629 | 1 278 | 519 | 148 |
| 2014-15 | 8 218 | 1 225 | 712 | 462 |
| 2015-16 | 3 433 | 812 | 638 | 225 |
| 2016-17 | 1 701 | 812 | 1 182 | 422 |
| 2017-18 | 2 166 | 310 | 1 106 | 435 |

帳目和發單

差餉收入

2017-18年度的差餉收入約為222.03億元，反映了年內因差餉寬減措施而少收約107.22億元的款額。

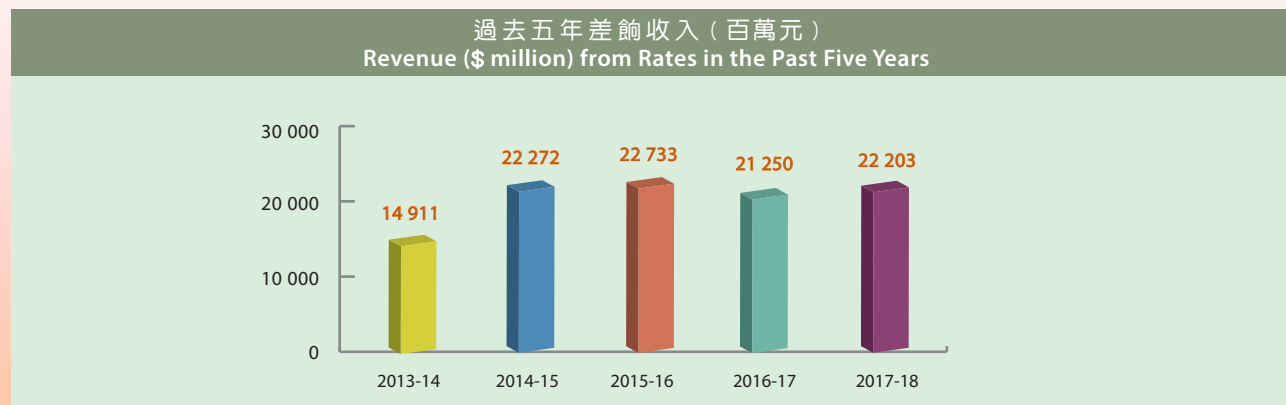
下圖顯示過去五年的差餉收入：

Accounting and Billing

Revenue from Rates

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

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



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相關法院頒令而空置的物業，才可獲退還差餉。2017-18 年度退還的款額微不足道。

差餉欠款

2017-18 年度，本署向欠交差餉的業主追討欠款的個案約有 28 800 宗。

該財政年度終結時，約有 25 600 個帳目尚未清繳欠款，此數目並不包括現正辦理原居村民豁免差餉申請的物業。截至 2018 年 3 月 31 日，錄得的拖欠差餉額約為 1.07 億元，相等於全年差餉徵收額的 0.5%。此差餉欠款比率遠低於其他司法管轄地區所徵收類似物業稅項的欠款比率。下圖顯示過去五年的差餉欠款情況：

Refund of Rates

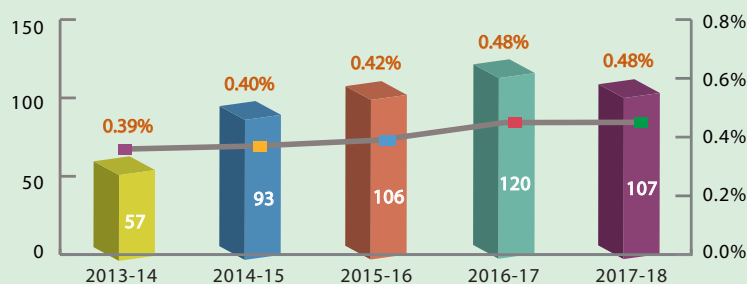
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2017-18.

Arrears of Rates

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

Some 25 600 accounts had outstanding rates at the end of the financial year. The number of accounts with outstanding rates excluded the properties for which applications for rates exemption by indigenous villagers were being processed. By 31 March 2018, about \$107 million of rates arrears, or 0.5% of annual rates demanded were recorded. This arrears rate is far below those in other jurisdictions charging similar property rates. The chart below shows arrears of rates in the past five years:

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



財政年度終結時差餉欠款額 (百萬元)
Arrears of rates at the end of the financial year (\$ million)

平均欠款佔全年平均徵收款額的百分比
% of average arrears to average annual amount demanded

所有數字並不包括現正辦理原居村民豁免差餉申請的物業所未繳之差餉
All figures exclude the outstanding rates for properties where applications for rates exemption by indigenous villagers were being processed

服務表現和成就 Performance and Achievements

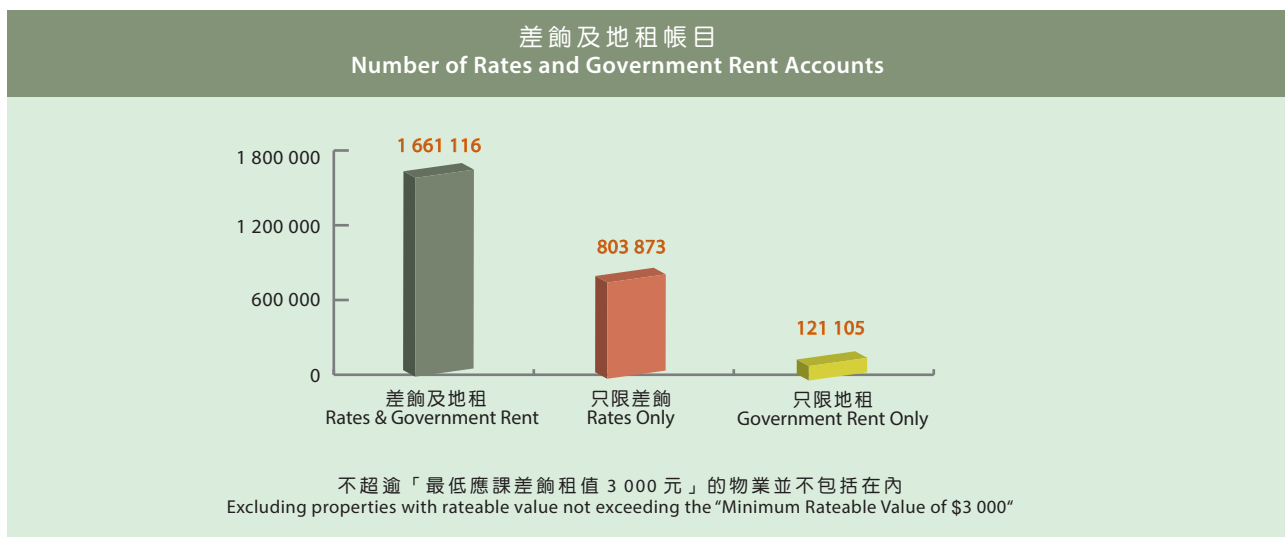
地租收入及欠款

2017-18 年度按第 515 章評估的地租收入約為 115.01 億元。

截至 2018 年 3 月 31 日，拖欠地租的帳目約有 19 000 個，未收的款項約為 7 000 萬元，平均欠款佔全年平均地租徵收額 0.6%，此欠款額並未包括現正辦理原居村民為其擁有物業申請租金優惠而暫緩繳納地租的欠款。

差餉和地租帳目

截至 2018 年 4 月 1 日，本署處理約 259 萬個差餉和地租帳目。下圖顯示各類帳目的數量：



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。

Revenue from Government Rent and Arrears

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

Some 19 000 accounts had rent arrears as at 31 March 2018, comprising about \$70 million. The percentage of average arrears to average annual Government rent demanded was 0.6%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

Rates and Government Rent Accounts

About 2.59 million rates and Government rent accounts were maintained by the Department as at 1 April 2018. These accounts are set out in the chart below:

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

2017-18 年度，共接獲 116 135 宗需作審查和估價的個案。本署共提供 9 999 項估價，涉及的物業均屬申報價值偏低，以及在轉讓時未有註明轉讓價值。

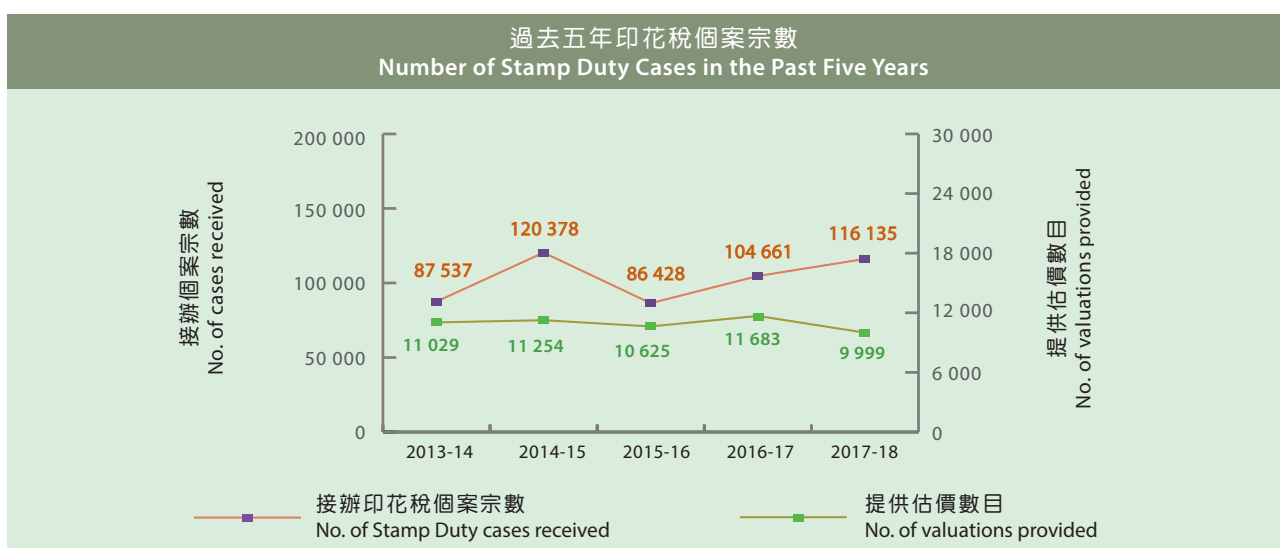
下圖顯示過去五年這方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2017-18, the number of cases received for examination and valuation was 116 135. The Department provided 9 999 valuations where the stated consideration was considered inadequate and for properties transferred without stated consideration.

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

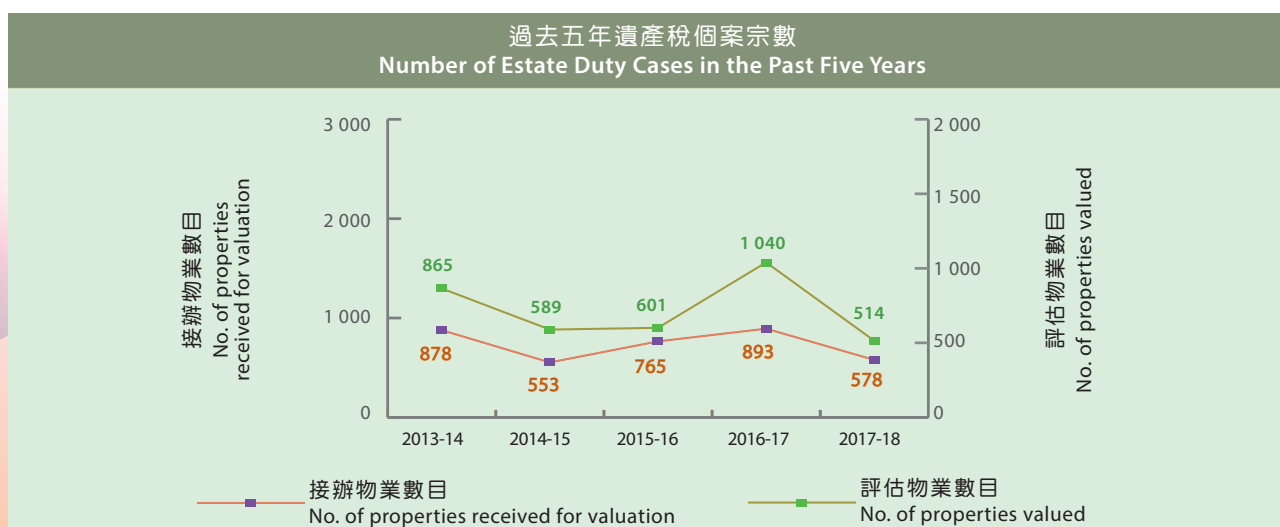


遺產稅

年內共有 165 宗個案交由本署評定物業價值，涉及 578 個物業。下圖顯示過去五年的遺產稅工作量：

Estate Duty

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



服務表現和成就 Performance and Achievements

雖然遺產稅已於 2006 年 2 月取消，但本署仍接到此日期之前的個案。

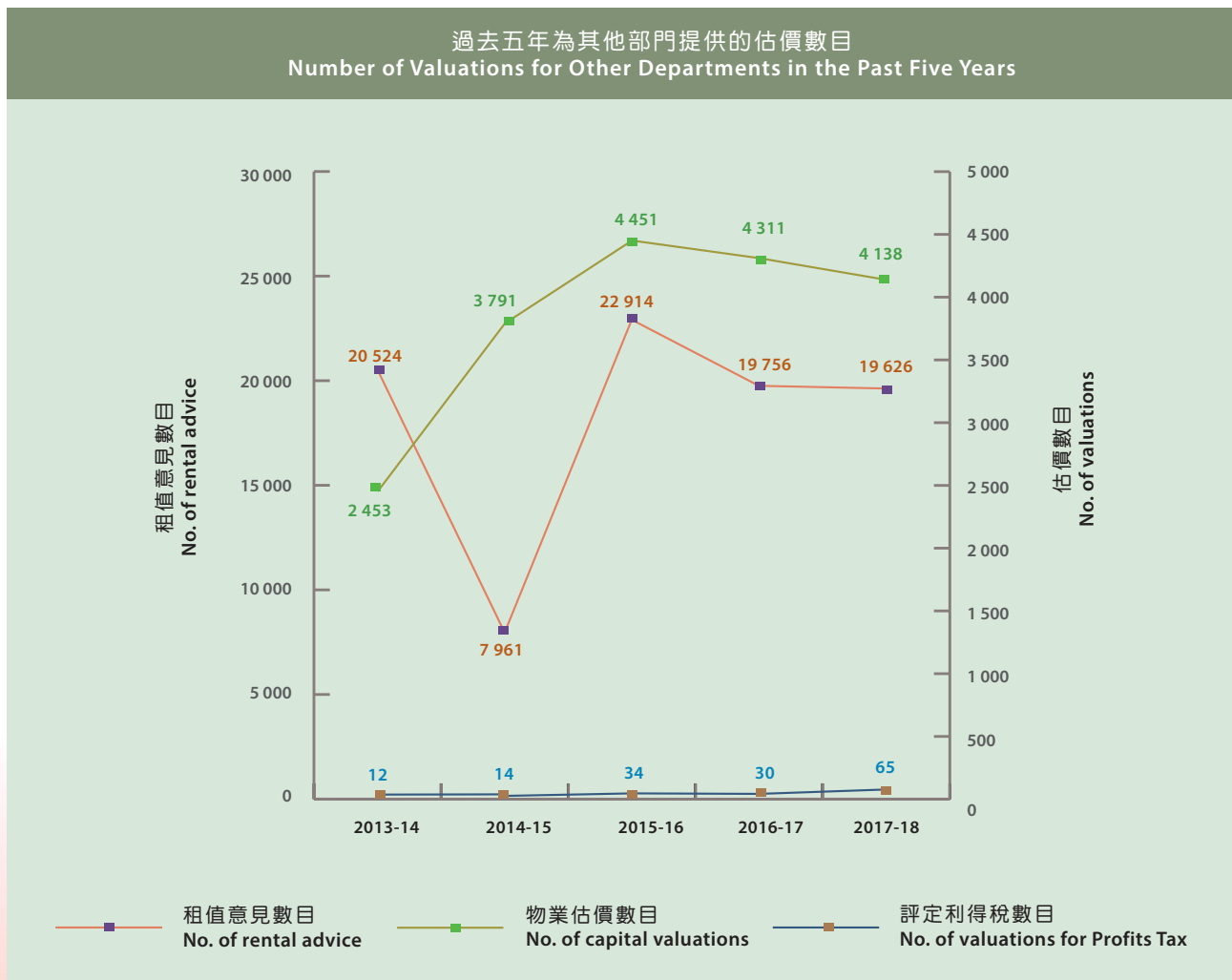
Despite abolition of Estate Duty in February 2006, the Department continued to receive past cases.

為政府其他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，為政府其他部門和半官方機構提供的估價服務，包括 19 626 宗租值意見、4 138 個物業售價評估，以及處理 65 宗利得稅個案。下圖概述本署過去五年提供的這類估價服務：

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



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》2018年版回顧2017年物業市場的情況，並預測2018至2019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，或致電2152 2152透過24小時自動電話資訊服務，經圖文傳真索取資料。

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(不包括村屋)樓齡、實用面積和許可用途的資料。由2010年開始，物業資訊網已提升至可查詢物業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已大幅調低。

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 2018 edition of the "Hong Kong Property Review" gives a review of the property market in 2017 and provides forecasts of completions in 2018 to 2019. It is available for free download from the Department's website.

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

To facilitate implementation of the Estate Agents Ordinance (Cap. 511), members of the public can obtain, at a fee, information on the age, saleable area and permitted use of a residential property (excluding village houses) through the Department's Property Information Online (PIO) service launched in February 2009. In 2010, the PIO has been further upgraded to include online enquiry on rateable values of properties for the latest three years of assessment and on rates and Government rent accounts. The fee charged per record was much reduced.

服務表現和成就 Performance and Achievements

編配門牌號數

2017-18 年度獲編配門牌號數的發展項目有 1 022 個，其中 937 個位於新界。

除在已有門牌編配系統的地區恆常地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，有系統地編配正式的門牌號數。

樓宇名稱

市民可登入本署網站免費瀏覽《樓宇名稱》，其資料在每年 4 月和 10 月均會更新。

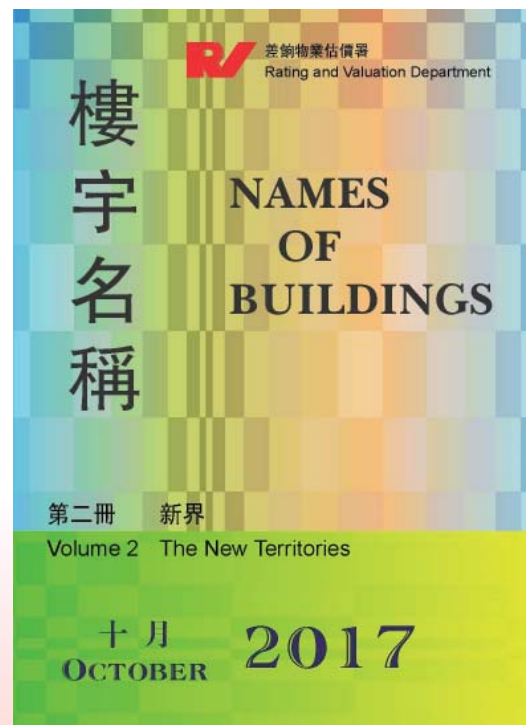
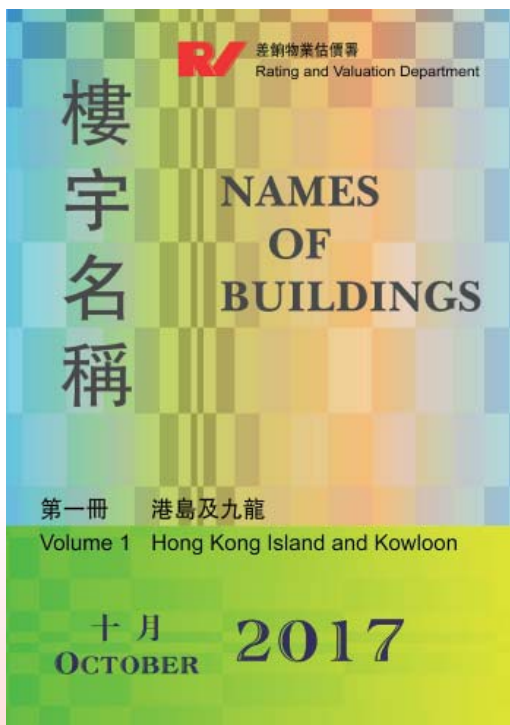
Building Numbering

During 2017-18, 1 022 developments were allotted with building numbers, of which 937 were in the New Territories.

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

Names of Buildings

The “Names of Buildings” can be viewed free of charge at the Department’s website and was updated biannually in April and October.



服務表現和成就

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，業主與租客得以明白2004年修訂條例的影響，並適應了法例引致的轉變。

諮詢和調解服務

2017-18年度，本署處理約102 000宗查詢，其中35 900宗由本署每天派駐土地審裁處當值的人員處理，另有2 400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 gained an understanding of the effect of the amending Ordinance 2004 and have adapted to the legislative changes.

Advisory and Mediatory Services

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



新租出或重訂協議通知書

2017-18年度，本署共處理約53 800份新租出或重訂協議通知書。

Notice of New Letting or Renewal Agreement

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

服務表現和成就 Performance and Achievements

服務表現和目標

服務承諾

2017-18 年度服務承諾所載的全部 11 項工作均達標或超額完成。



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，以及取得差餉及 / 或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，此服務涵蓋本署處理的一切事宜。

Performance and Service Targets

Performance Pledge

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



24-hour Automated Telephone Enquiry Service

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

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

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

1823

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



新增和優化服務

New and Improved Services

- 38 以電子方式遞交表格及通知書
Electronic Submission of Forms and Notices
- 38 物業資訊網
Property Information Online (PIO)
- 39 發出徵收差餉地租電子通知書
Electronic Issue of Rates / Government Rent Demands
- 39 網上查詢進度服務
Online Progress Tracking Facility (OPTF)
- 39 電子支票支付
Pay e-Cheque



新增和優化服務

New and Improved Services

以電子方式遞交表格及通知書

本署接受以電子方式遞交《差餉條例》、《地租（評估及徵收）條例》和《業主與租客（綜合）條例》規定須送達的指明表格和通知書。這項服務提供郵寄和親身遞交等傳統方式以外的選擇。市民可瀏覽本署網站 www.rvd.gov.hk，或致電 2152 0111 向本署查詢有關「遞交表格電子化」的資料。

物業資訊網

物業資訊網在 2009 年 2 月推出，現時為市民提供以下服務：

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；以及
- 查詢差餉及 / 或地租帳目。

免費服務

- 供公眾查閱新公布的估價冊及地租登記冊（有關資料會於每年 3 月中估價冊及地租登記冊公布後至 5 月 31 日在網上展示）；以及
- 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。

Electronic Submission of Forms and Notices

We accept electronic submissions of specified forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. 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 us at 2152 0111 for information on "Electronic Submission of Forms".

Property Information Online (PIO)

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

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

Free Service

- Public inspection of the newly declared Valuation List and Government Rent Roll (information will be displayed online after the declaration of the Valuation List and Government Rent Roll in mid March and up to 31 May every year); and
- Enquiry on property data for individual rates or Government rent payers of private domestic properties (excluding village houses).

新增和優化服務

New and Improved Services

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，尋找逾 260 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。本署會探討與政府其他部門加強合作的機會，以提升我們的網上服務。

With the alignment of address records with the Land Registry, PIO offers a versatile bilingual search engine with five different searching paths of over 2.6 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 with a view to enhancing our online service.

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，逾 33 200 名用戶登記使用，連結約 49 000 個繳納人帳目，其中大約 66% 的用戶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 33 200 subscribers have registered for the service, linking up about 49 000 payer accounts. It is encouraging to see that about 66% of the subscribers have opted to drop their paper bills. 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.

《電子差餉地租單》第二階段服務於 2015 年 5 月 24 日推出，新增功能包括收取有關填報《物業詳情申報表》(表格 R1A) 的通知、查詢付款記錄，以及更新有關帳目的通訊地址或其他個人資料。

The second phase of "eRVD Bill" service was launched on 24 May 2015. New functions like notifications for completing and returning "Requisition for Particulars of Tenements" (Form R1A), enquiry of the payment history and updating of the correspondence address or other personal details of an account are added.

網上查詢進度服務

網上查詢進度服務於 2015 年 12 月推出。市民可分別使用交易編號或查詢進度編號，在本署網站查詢電子表格或書面申請的處理進度。

Online Progress Tracking Facility (OPTF)

OPTF was launched in December 2015. The public can enquire about the progress of their e-forms or written applications for action through the website of the Department by using the Transaction Reference Number or the Progress Enquiry Number respectively.

電子支票支付

為方便個人及公司 / 機構於網上使用電子支票，本署自 2016 年 6 月 21 日起接受於「香港政府一站通」的「電子支票支付」綜合網站使用電子支票 / 電子本票以繳交差餉和地租。

Pay e-Cheque

To facilitate the use of e-cheques via the Internet by individuals and corporations, the Department started from 21 June 2016 accepting e-Cheque/e-Cashier's Order for settling rates and Government rent payment through the centralised "Pay e-Cheque" portal via GovHK.



迎接挑戰
Challenges Ahead

- 
- 42 每年全面重估應課差餉租值
Annual General Revaluation
 - 42 評估地租
Government Rent Assessment
 - 43 外判機遇
Outsourcing Opportunities
 - 43 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重新釐訂應課差餉租值，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 Revaluation

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 task in view of the large volume of assessments, tight working schedule and severe manpower constraints. Without meticulous planning and staff commitment, the revaluation work will not be completed timely and successfully as usual.



評估地租

本署早年與部分主要的上訴人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。

本署已解決部分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餘下個案。

Government Rent Assessment

The assessment of Government rent in respect of development sites was hampered by the protracted litigation with some major appellants in earlier years. The Lands Tribunal handed down the judgement 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

本署在善用外聘服務以改善各項服務和推陳出新的經驗不少。年內，本署把空置物業調查、巡查沙田區樓宇門牌號數展示情況、評估本港物業等工作外判。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, inspection of display of building numbers in Sha Tin and assessment of properties in the territory. 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.

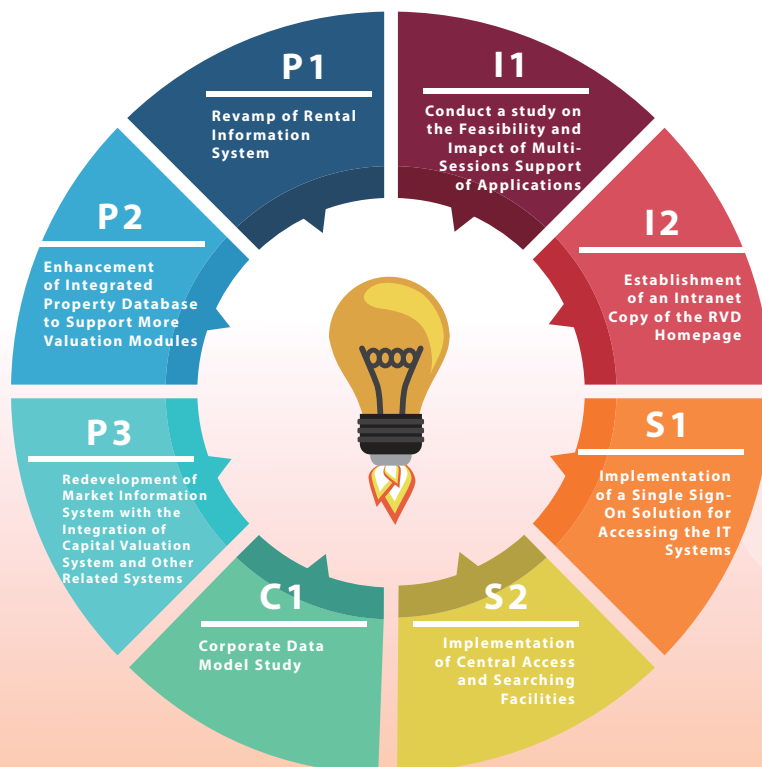
推行部門資訊科技計劃

這個策略性藍本讓本署更能配合電子政府環境，並改善以客為本的服務和業務運作。本署已制訂新的部門資訊科技計劃，以有系統和具策略性的方式定下短期及中期計劃，支援我們的業務。

Implementation of Departmental Information Technology Plan (DITP)

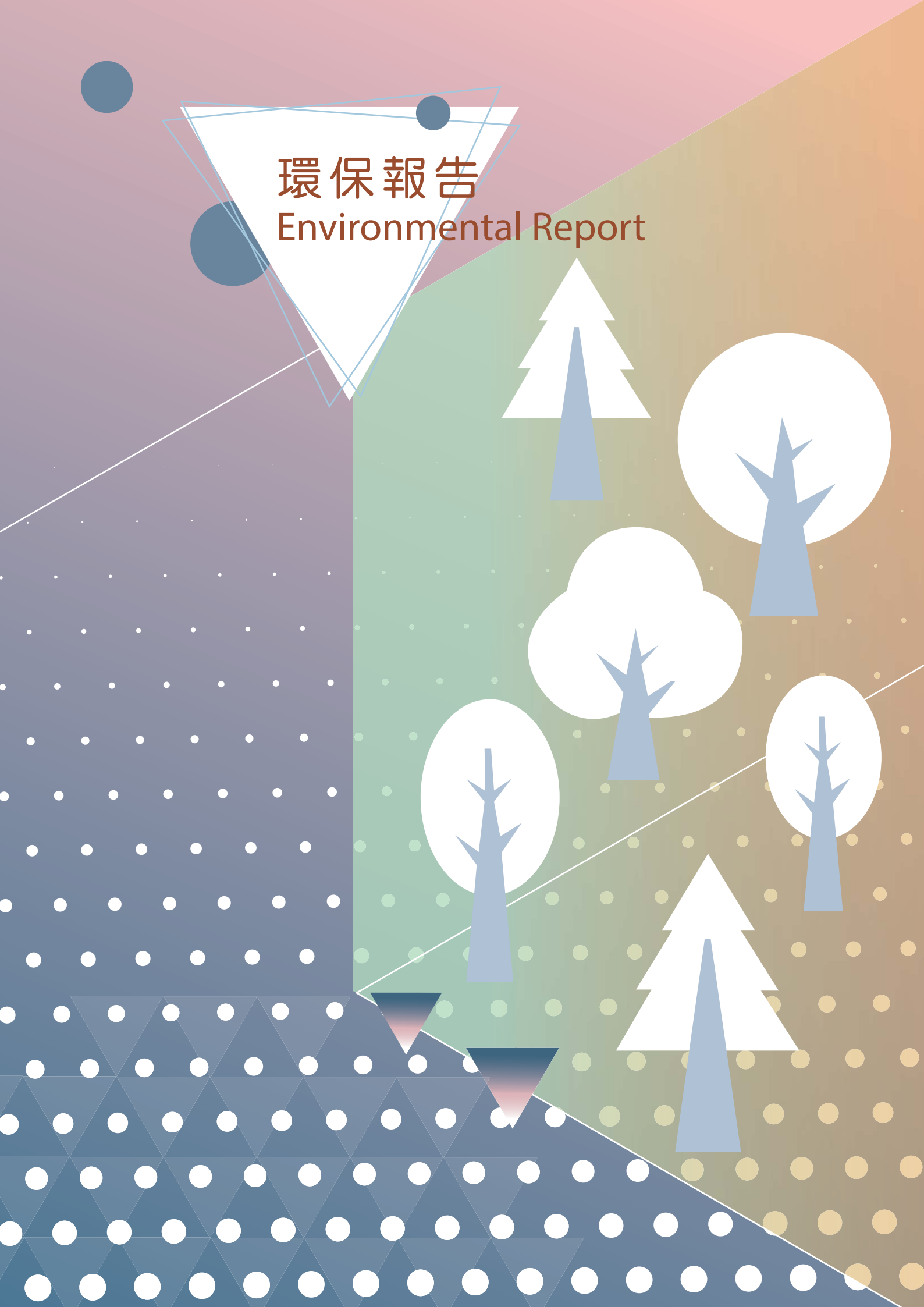
This strategic blueprint aligns the Department with the e-Government environment and improves customer-centric services and business operations. A new DITP has been prepared to support our business in a systematic and strategic manner in the short to medium-term.

Departmental Information Technology Plan



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環保報告

Environmental Report

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
 - 由康樂社籌辦活動，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；
- 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；

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;
- 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;

環保報告

Environmental Report

- 把電腦設備室的溫度調高攝氏 1 至 2 度；
 - 提醒員工穿着輕便合適的衣服。當室外的氣溫高於攝氏 25.5 度時，將辦公室的溫度保持在攝氏 25.5 度；
 - 鼓勵員工徒步上落一、兩層樓，以取代使用升降機；以及
 - 於水龍頭安裝水流控制器，節省用水，並減少消耗供水時所需能量。
- adjust upwards the air-conditioning temperature of the computer equipment rooms by 1°C to 2°C;
 - dress light, casual and smart, and maintain the indoor office temperature at 25.5°C when the outdoor air temperature is above 25.5°C;
 - encourage using the stairs rather than taking the lift for going up or down one or two storeys; and
 - install flow controller at water taps to reduce the use of water and in turn reduce the energy required for supplying water to the users.

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。

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；
- 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，以便用於複印；
- 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；

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.

Saving of Paper and Envelopes

The Department has adopted the following measures to economise the use of paper and envelopes:

- use both sides of the paper and print multiple pages on one sheet;
- use obsolete forms with one clean side as drafting paper;
- use recycled paper instead of virgin paper;
- set up green trays in photocopiers to facilitate printing with papers used on one side;
- use transit envelopes for unclassified documents;
- use tablets to store documents for meetings to save printing of hard copies;

- 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，而正本可供存檔之用；
 - 在適當情況下不使用傳真封面頁；
 - 使用電腦接收傳真文件，以便篩選垃圾郵件；
 - 盡量縮短文件的分發名單；
 - 減少指引和守則印文本的數目，廣泛使用內聯網和其他電子方式分發指引和守則；
 - 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；以及
 - 逐步採用文件管理系統，管理電子和非電子檔案。
- reuse envelopes and loose minutes jackets;
 - avoid sending original documents after they have been sent by fax and the original documents can be used as a file copy;
 - stop the use of fax cover page where appropriate;
 - use computer to receive fax so as to screen out junk mail;
 - keep documents distribution list to minimal level;
 - reduce the number of hardcopy manuals and regulations, and maximise the use of the intranet system and other electronic means in distributing manuals and regulations;
 - release the Department's paper publications, staff newsletter, etc. by uploading the e-copy on the Department's Knowledge Management System, electronic bulletin board and homepage; and
 - adopt the Document Management System by phases to manage both electronic and non-electronic records.



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 / 報紙作回收之用；
- 避免使用難以回收的紙張（例如紙杯及塗有塑料的紙）；
- 保持可回收的廢紙乾爽清潔，並盡量清除紙上的膠紙、釘書釘和回形針；
- 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;
- avoid using paper which has no/limited recycling outlet (e.g. paper cups, paper coated with plastic);
- keep paper recyclables dry and clean and remove adhesive tapes, staples and paper clips from paper to be recycled as far as possible;
- 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.

環保報告 Environmental Report

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/充電電池；
- 於採購時盡量採用環境保護署制定的環保規格；以及
- 購置具有雙面影印/列印功能的影印機和打印機。

環保方面的成果

減少耗紙量

2017-18 年度本署的 A3 和 A4 紙耗用量合共為 8 338 令，較 2002-03 年度的 12 070 令減少 30.9%。此外，2017-18 年度的耗紙量約 98.5% 為再造紙。

Procurement of Green Products

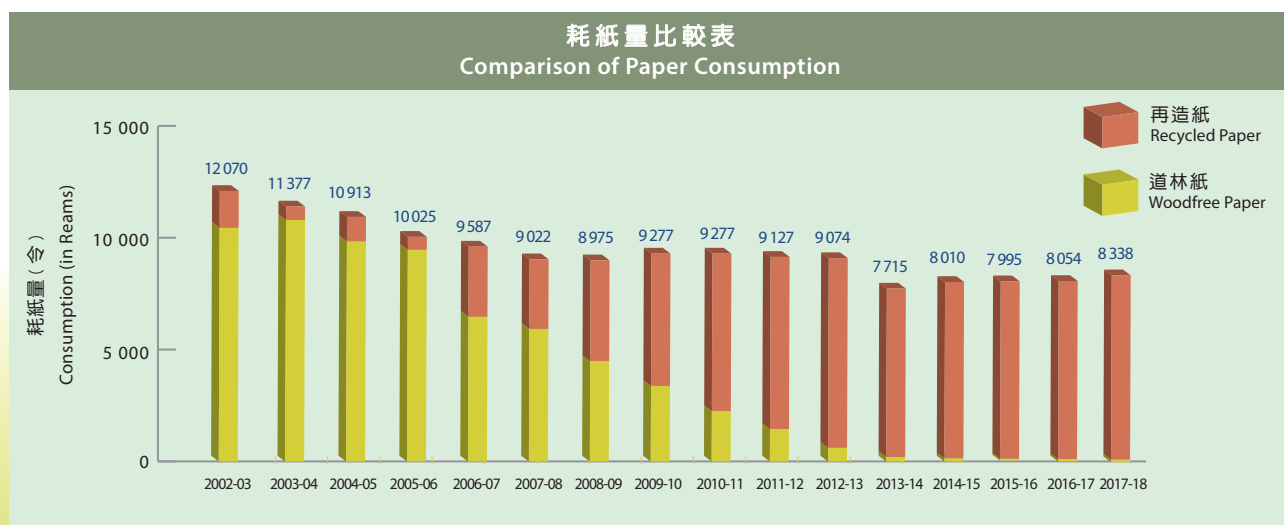
The Department is committed to green procurement. In conducting procurement, we took into account environmental factors as far as applicable:

- procure energy efficient office equipment with automatic energy saving function;
- procure green products such as recycled paper, refillable ball pens, recyclable toner/inkjet cartridges and environmental-friendly/rechargeable batteries;
- adopt green specifications promulgated by the Environmental Protection Department for procurement exercises where such specifications are applicable; and
- procure photocopiers and printers with double-sided copying/printing function.

Green Performance

Reduced Consumption of Paper

The consumption of A3 and A4 paper in 2017-18 was 8 338 reams, indicating a reduction of 30.9% against 12 070 reams in 2002-03. Besides, about 98.5% of the paper requirement for 2017-18 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2017-18年度最後一季為止，約有15萬個獨立帳目整合成大約1 900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。2017-18年度共回收了34 671公斤廢紙，並收集了808個用完的碳粉盒/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/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；以及
- 採取各項辦公室和車輛操作的節能措施。

自2009年起，本署辦事處所在的長沙灣政府合署已獲頒發《良好級室內空氣質素檢定證書》。

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 2017-18, about 150 000 individual accounts have been replaced by around 1 900 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 2017-18, 34 671 kilograms of waste paper were collected for recycling; and 808 numbers of empty toner/inkjet 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; and
- adopt a number of energy saving measures in the office and for vehicle operation.

Our office building, the Cheung Sha Wan Government Offices, has been awarded the "Good Class" Indoor Air Quality Certificate since 2009.

環保報告

Environmental Report

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

因應電子資料管理策略工作小組的建議，本署已於2013年2月推出名為「知識管理系統」的資訊科技平台，集 departments 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，本署已開發第一階段的管理系統，務求把部門內部的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。自2015年開始，本署已參與電子帳單及繳費平台。差餉繳納人可於這平台收到徵收差餉及/或地租通知書的電子帳單摘要及安排以電子繳費方式繳交其物業的差餉及/或地租。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)

Following the recommendation of the Electronic Information Management (EIM) Working Group, the Department has developed and implemented an IT platform - Knowledge Management System 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 has implemented the first phase of the 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. Starting from 2015, the Department has joined the Electronic Bill Presentment and Payment (EBPP) platform. Through the platform, ratepayers can use the EBPP service for receiving e-Bill summaries from and making e-payments to the Department in respect of the Demand for Rates and/or Government Rent of their properties. Dispensing with paper bills is our ultimate environmental-friendly objective.

環保報告 Environmental Report

截至 2018 年 3 月為止，超過 33 200 個用戶登記使用電子發單服務，連結約 49 000 個繳納人帳戶，當中約 66% 用戶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，並且支持環保。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 2018, over 33 200 subscribers have registered for the service, linking up about 49 000 payer accounts. About 66% of the subscribers have opted to drop their paper bills. This has demonstrated the confidence of our payers in using the service and their 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



鄧炳光太平紳士
署長

Mr PK TANG, JP
Commissioner

蔡立耀太平紳士
副署長

Mr LY CHOI, JP
Deputy Commissioner

林敏儀女士
助理署長
(機構及科技事務)

Ms Eileen LAM
Assistant Commissioner
(Corporate and
Technology Services)

嚴惠敏太平紳士
助理署長
(行政及職員培訓)

Miss Christina YIM, JP
Assistant Commissioner
(Administration and
Staff Development)

葉百強太平紳士
助理署長
(差餉及物業估價事務)

Mr PK IP, JP
Assistant Commissioner
(Rating and Valuation)

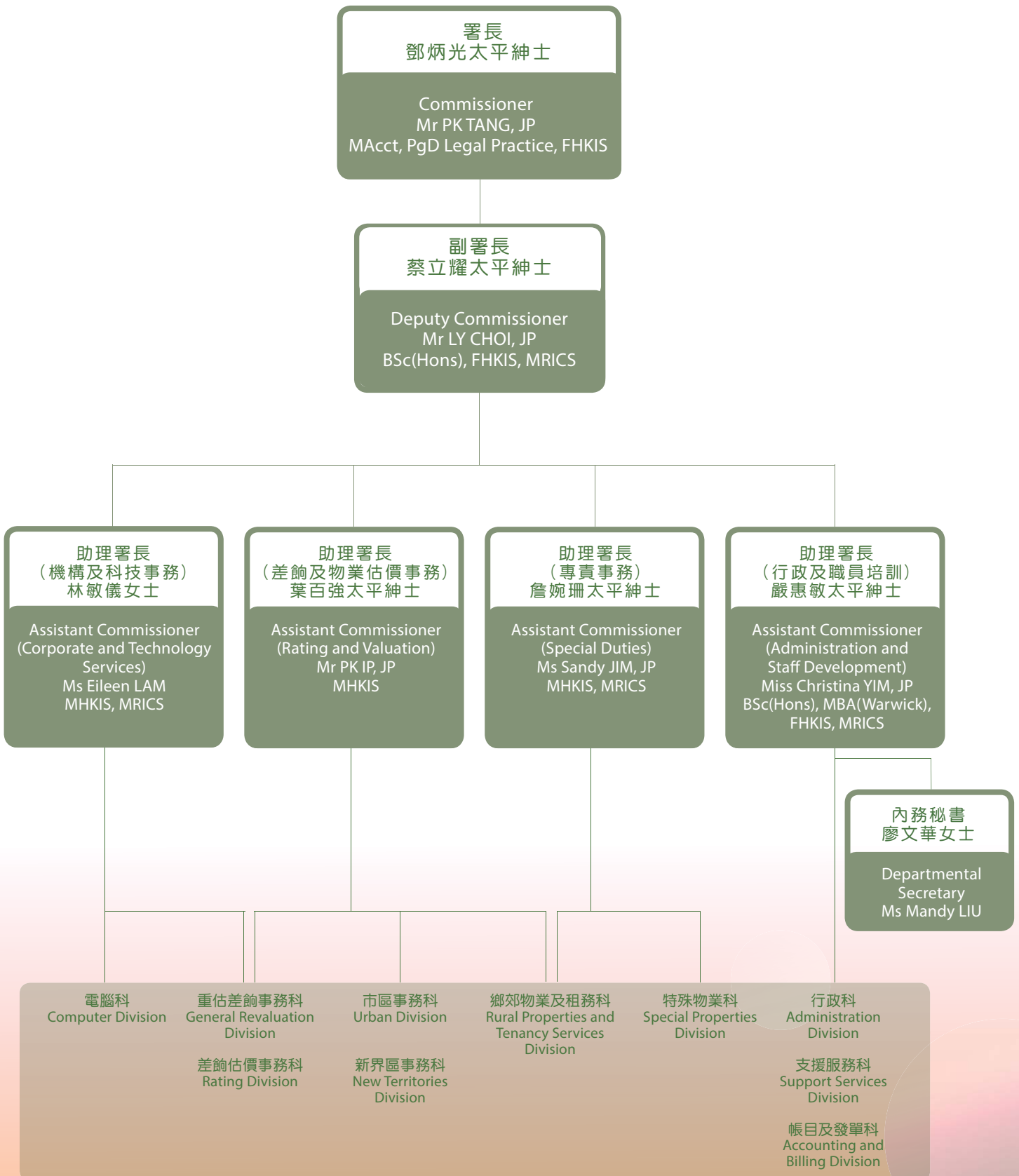
廖文華女士
內務秘書

Ms Mandy LIU
Departmental Secretary

詹婉珊太平紳士
助理署長
(專責事務)

Ms Sandy JIM, JP
Assistant Commissioner
(Special Duties)

部門架構 (2018年4月1日)
Organisation Structure (1 April 2018)

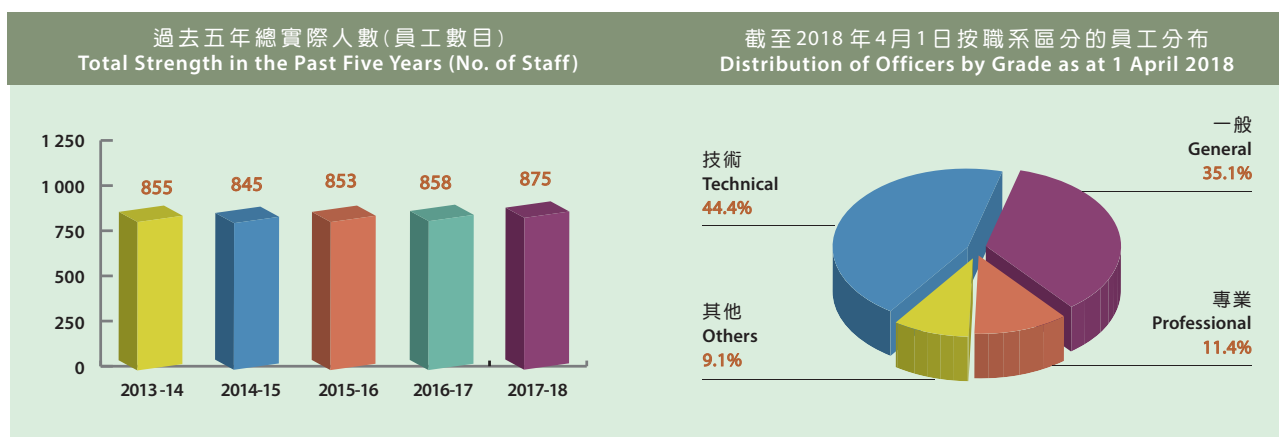


人力資源 Human Resources

人手編制

截至 2018 年 4 月 1 日，本署實際總人數為 875 人，其中包括 100 名專業職系及 388 名技術職系人員，307 名一般職系及 80 名其他職系人員。

以下圖表顯示過去五年的實際總人數，以及截至 2018 年 4 月 1 日按職系區分的員工比例：



附錄 B 列出 2017 年 4 月 1 日和 2018 年 4 月 1 日本署的編制與實際人數比較。

本署 2017-18 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支達 5.31 億元，上年度則為 5.13 億元。

培訓與發展計劃

本署 2017-18 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 2.6 天。本署深知由於環境轉變、工作量與日俱增、工作愈趨複雜，以及為滿足市民更高的要求，員工須面對種種挑戰，因此安排多方面的培訓和發展課程，內容既針對本署提供服務的需要，又照顧到員工的事業發展與個人抱負。

Staffing

As at 1 April 2018, the Department had a total strength of 875 officers comprising 100 professional and 388 technical officers, 307 officers of general grade and 80 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 2018:

Annex B sets out a comparison of the establishment and strength as at 1 April 2017 and 1 April 2018.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$531 million in 2017-18, compared with \$513 million in the preceding year.

Training and Development Plan

The Departmental Training and Development Plan for 2017-18 was implemented successfully. During the year, departmental grade staff received training for 2.6 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 our 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及持續專業發展，本署安排一名物業估價測量師前赴英國物業估價局，由 2017 年 4 月起實習三個月。

為加深了解內地的政治、社會、經濟和法律制度，本署副署長到國家行政學院參加了國家事務研修課程。另有一名首席物業估價測量師、一名高級物業估價測量師和一名物業估價測量師分別參加了清華大學、北京大學和浙江大學舉辦的國家事務研習課程。



持續專業發展方面，本署年內為擁有專業資格的人員和見習人員舉辦了四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、年資淺的物業估價測量師 / 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。本署已安排四名首席物業估價測量師和五名高級物業估價測量師指導 20 名資歷較淺的物業估價測量師和助理物業估價測量師，而 12 名物業估價測量見習生則由 12 名資深的物業估價測量師指導。

Professional Staff Training

For career and continuing professional developments, a Valuation Surveyor was attached to the Valuation Office Agency of the United Kingdom for three months from April 2017.

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



For continuing professional development, four in-house seminars on different professional topics were held for professionally qualified officers and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates and junior Valuation Surveyors/Assistant Valuation Surveyors have been in place since early 2003 and September 2004 respectively. There were 20 junior Valuation Surveyors and Assistant Valuation Surveyors placed under the mentorship of four Principal Valuation Surveyors and five Senior Valuation Surveyors, as well as 12 Valuation Surveying Graduates under the mentorship of 12 experienced Valuation Surveyors.

人力資源

Human Resources

專業資格

2017-18 年度，本署五名人員通過香港測量師學會的專業評核試最終評審，成為該學會的專業會員。

內部培訓課程

本署職員培訓組舉辦了多類型內部職業培訓課程和經驗分享會，內容涉及不同課題，包括部門電腦系統運作、估價實務與工作程序。年內舉辦的課程合計 25 班，涵蓋 15 個課題，共有 945 名學員出席。

此外，七班為同事度身訂造有關顧客服務及團隊建立的培訓課程亦在年內舉行，共有 213 名職員參加。

另有 102 名新聘任人員和新到任的一般及共通職系人員參加了年內舉辦的部門入職講座。

Professional Membership

In 2017-18, five officers passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and 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, valuation practices and work procedures of the Department. A total of 25 classes covering 15 topics were held with a total attendance of 945 trainees.

Customised training courses on customer service and team building were also held in-house during the year. A total of seven classes were arranged for 213 staff members.

In-house induction seminars were held for 102 new recruits as well as officers of the general and 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的培訓反應理想。年內共有 340 名學員參加了 19 個為他們度身訂造有關各類電腦課程的班別。

公務員事務局公務員培訓處和其他決策局/部門舉辦的各類課程，本署共有 572 人次參加。

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，本署於 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。

2017-18 年度，網上學習系統共錄得 2 128 次點擊，54 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」，已成為署內資訊和知識的單一接觸點，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。

Other Training Courses

Responses of staff on computer training and IT applications were good. A total of 340 trainees in 19 customised classes attended a variety of computer courses during the year.

For other wide-ranging courses organised by the Civil Service Training and Development Institute of the Civil Service Bureau and other Government bureaux/departments, a total attendance of 572 was recorded.

RVD e-Learning System and Knowledge Management System

In addition to the e-Learning System, the Department rolled out the Knowledge Management System (KMS) 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 2017-18, 2 128 hits to the e-Learning System were recorded with 54 users enrolling on various web-courses. Serving as a "one-stop knowledge shop", the KMS 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.



人力資源

Human Resources

職員關係和參與

本署一向致力確保員工能自由發表意見，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，會後亦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。

為進一步改善溝通，定期舉辦的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。

部門的公務員建議書審核委員會，專責評審員工就提高工作效率、改善公共服務質素或節流方法等方案提交的建議。對於年內所收到的多項建議，提議者亦獲頒予紀念品，感謝他們對本部門的公務員建議書計劃的支持。

有關員工的消息，每月會透過內聯網發送的《部門快訊》報道。此外，每年編印的部門雜誌《估藝集》，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。

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.

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

The Departmental Staff Suggestions Committee considers proposals submitted by staff on efficiency enhancement, service improvement or cost-saving measures. For a number of suggestions received during the year, souvenirs were presented to the proposers for their support of the Departmental Staff Suggestions Scheme.

News pertaining to staff matters is disseminated through the monthly "RVD Express" on the Department's Intranet. In addition, a lively in-house magazine "ASSESSMENT" is published each year. It contains news roundups and articles, on a variety of subjects, contributed by staff.

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。

康樂社

本署康樂社舉辦多項體育比賽，包括羽毛球、足球、乒乓球和網球。此外，康樂社亦舉辦多種興趣班，如太極拳、瑜伽及書法，大受同事歡迎。

在喜慶節日如中秋節及農曆新年，康樂社為同事安排應節禮品訂購，反應熱烈。康樂社在今個年度舉辦的益力多大埔廠房參觀活動更吸引了不少同事一家大小出席。

本署義工隊曾與多個非牟利慈善團體合作，關顧社會上不同階層有需要人士，這些團體包括循道衛理楊震社會服務處、香港青年協會、匡智會、健康快車、關愛之家、賽馬會善寧之家和母親的抉擇。此外，義工隊亦參與多種義工活動，包括在不同節日到地區探訪獨居長者及護老院，和協助慈善團體舉辦籌款活動。

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 30 950 元。

Social and Recreation

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

Recreation Club

The Department's Recreation Club organised a variety of sport competitions including badminton, football, table tennis and tennis. The Club also organised various interest classes on Taichi, Yoga and Chinese calligraphy. They were well received by colleagues.

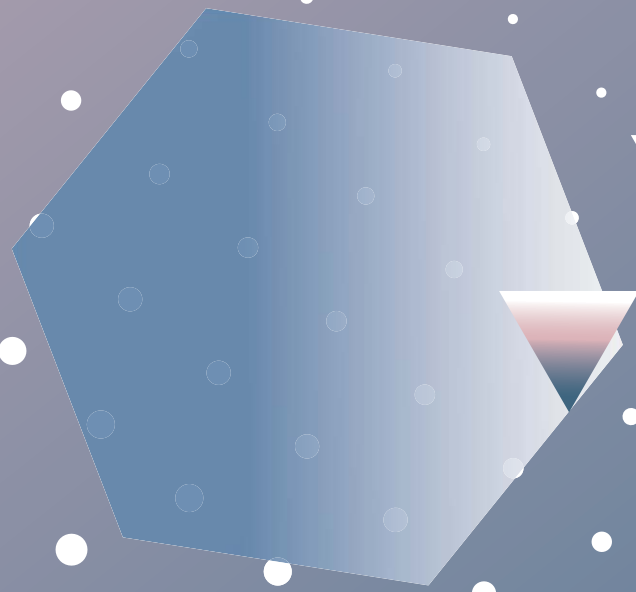
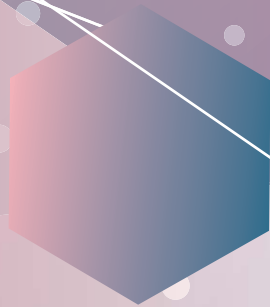
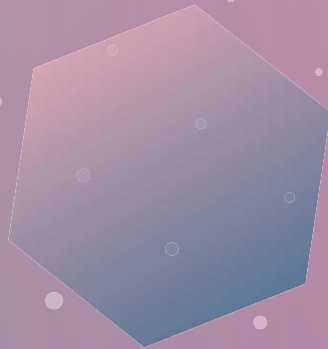
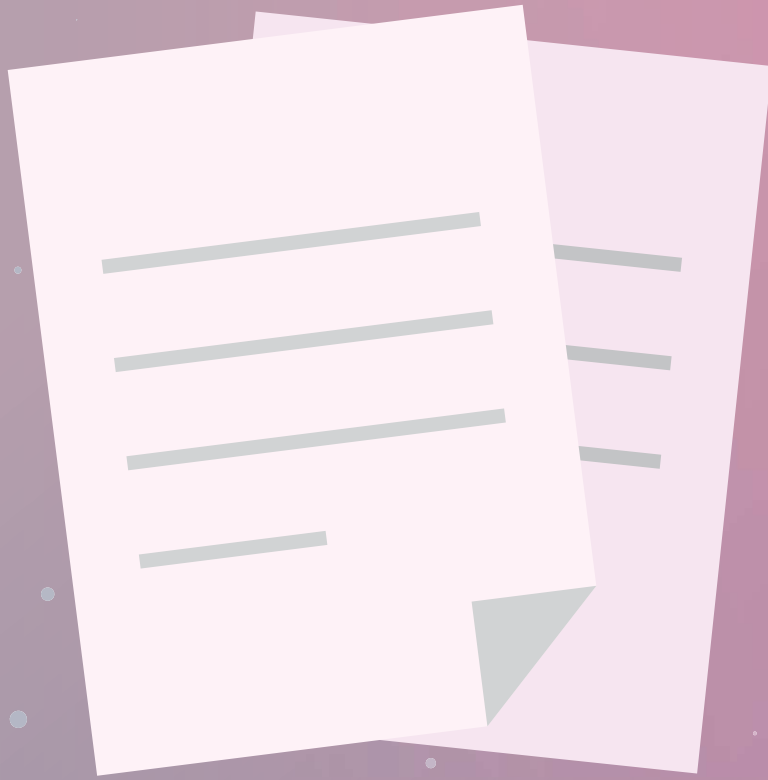
On festive occasions such as the Mid-Autumn Festival and Chinese New Year, the Club organised pre-orderings of festive items, which were popular among colleagues. A visit was organised to Yakult Hong Kong in Tai Po this year and attracted the participation of many colleagues and their families.

The Volunteer Service Team of the Department worked together with different non-profit making organisations, such as the Yang Memorial Methodist Social Service, the Hong Kong Federation of Youth Groups, Hong Chi Association, Lifeline Express, Home Care for Girls, Jockey Club Home for Hospice 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 during various festivals and assisting charitable organisations in arranging fund-raising events.

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

Charity

The Department raised over \$30 950 in total for various charity events organised by the Community Chest, Oxfam and other charitable organisations.



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估價冊 - 截至 2018 年 4 月 1 日各地區的已估價物業
Valuation List - Assessments by District as at 1 April 2018

表
Table 1

| 地區 | District | 數量 Number | 應課差餉租值 Rateable Value (千元 \$'000) |
|-----|---------------------|--------------|---|
| 中西區 | Central and Western | 152 439 | 94 782 897 |
| 灣仔 | Wan Chai | 115 261 | 57 748 946 |
| 東區 | Eastern | 196 337 | 50 203 497 |
| 南區 | Southern | 91 434 | 28 340 306 |
| 港島 | Hong Kong | 555 471 | 231 075 645 |
| 油尖旺 | Yau Tsim Mong | 188 519 | 76 721 919 |
| 深水埗 | Sham Shui Po | 123 269 | 29 118 773 |
| 九龍城 | Kowloon City | 147 489 | 34 544 156 |
| 黃大仙 | Wong Tai Sin | 93 679 | 19 340 109 |
| 觀塘 | Kwun Tong | 146 513 | 43 495 973 |
| 九龍 | Kowloon | 699 469 | 203 220 930 |
| 葵青 | Kwai Tsing | 110 411 | 44 864 098 |
| 荃灣 | Tsuen Wan | 126 817 | 28 520 121 |
| 屯門 | Tuen Mun | 170 328 | 22 626 297 |
| 元朗 | Yuen Long | 185 326 | 29 331 445 |
| 北區 | North | 102 623 | 14 102 612 |
| 大埔 | Tai Po | 113 540 | 17 437 155 |
| 沙田 | Sha Tin | 228 572 | 47 784 918 |
| 西貢 | Sai Kung | 153 233 | 29 764 371 |
| 離島 | Islands | 58 798 | 27 184 827 |
| 新界 | New Territories | 1 249 648 | 261 615 842 |
| 總數 | OVERALL | 2 504 588 | 695 912 417 |

估價冊 - 截至 2018 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 2018

表
Table 2

| 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 | 71 350 | 12 785 455 | 9 972 | 3 985 372 | 14 018 | 12 081 404 | 441 | 203 075 | 95 781 | 29 055 307 |
| 灣仔 Wan Chai | 51 339 | 9 520 359 | 9 032 | 3 323 649 | 12 358 | 9 393 020 | 241 | 45 084 | 72 970 | 22 282 113 |
| 東區 Eastern | 133 218 | 22 381 737 | 16 122 | 5 219 676 | 5 117 | 2 624 877 | 187 | 92 121 | 154 644 | 30 318 411 |
| 南區 Southern | 45 511 | 6 803 811 | 4 043 | 1 499 501 | 11 427 | 11 052 243 | 64 | 127 980 | 61 045 | 19 483 536 |
| 港島 Hong Kong | 301 418 | 51 491 362 | 39 169 | 14 028 199 | 42 920 | 35 151 545 | 933 | 468 261 | 384 440 | 101 139 367 |
| 油尖旺 Yau Tsim Mong | 98 595 | 13 467 642 | 14 898 | 4 822 258 | 5 073 | 2 908 639 | 402 | 65 237 | 118 968 | 21 263 776 |
| 深水埗 Sham Shui Po | 74 149 | 9 639 005 | 6 818 | 1 741 674 | 3 167 | 1 591 484 | 308 | 184 800 | 84 442 | 13 156 963 |
| 九龍城 Kowloon City | 78 708 | 10 844 441 | 17 941 | 4 938 210 | 12 008 | 6 234 905 | 183 | 356 279 | 108 840 | 22 373 835 |
| 黃大仙 Wong Tai Sin | 69 491 | 8 211 894 | 1 441 | 433 585 | 501 | 231 231 | 120 | 10 389 | 71 553 | 8 887 099 |
| 觀塘 Kwun Tong | 90 826 | 10 954 685 | 820 | 160 440 | 153 | 37 313 | 143 | 37 924 | 91 942 | 11 190 362 |
| 九龍 Kowloon | 411 769 | 53 117 667 | 41 918 | 12 096 167 | 20 902 | 11 003 573 | 1 156 | 654 629 | 475 745 | 76 872 036 |
| 葵青 Kwai Tsing | 65 590 | 8 094 677 | 2 898 | 754 287 | 610 | 198 936 | 281 | 65 178 | 69 379 | 9 113 078 |
| 荃灣 Tsuen Wan | 73 258 | 10 285 813 | 7 242 | 1 610 892 | 1 572 | 556 873 | 392 | 45 042 | 82 464 | 12 498 620 |
| 屯門 Tuen Mun | 114 779 | 10 387 720 | 4 310 | 674 947 | 2 981 | 863 239 | 286 | 101 682 | 122 356 | 12 027 589 |
| 元朗 Yuen Long | 124 990 | 10 929 001 | 14 130 | 2 303 801 | 8 689 | 2 012 149 | 1 315 | 43 709 | 149 124 | 15 288 660 |
| 北區 North | 75 117 | 6 476 142 | 3 481 | 391 053 | 3 922 | 796 758 | 1 486 | 42 734 | 84 006 | 7 706 687 |
| 大埔 Tai Po | 74 825 | 7 617 883 | 6 499 | 1 192 502 | 8 524 | 3 133 544 | 496 | 41 095 | 90 344 | 11 985 025 |
| 沙田 Sha Tin | 142 365 | 18 539 309 | 17 201 | 4 300 447 | 6 329 | 2 648 152 | 199 | 192 823 | 166 094 | 25 680 731 |
| 西貢 Sai Kung | 116 181 | 16 127 490 | 7 293 | 1 728 404 | 5 271 | 3 067 236 | 116 | 113 151 | 128 861 | 21 036 281 |
| 離島 Islands | 37 206 | 3 644 585 | 8 542 | 1 764 366 | 3 860 | 1 684 829 | 258 | 7 257 | 49 866 | 7 101 036 |
| 新界 New Territories | 824 311 | 92 102 622 | 71 596 | 14 720 700 | 41 758 | 14 961 715 | 4 829 | 652 670 | 942 494 | 122 437 707 |
| 總數 OVERALL | 1 537 498 | 196 711 652 | 152 683 | 40 845 065 | 105 580 | 61 116 833 | 6 918 | 1 775 559 | 1 802 679 | 300 449 109 |

* 雜類住宅單位包括用作住宅的閣樓、天台建築物等。

• 上述數字包括在租者置其屋計劃下已售出的前租住公屋單位，但不包括另行評估的單位。

* Miscellaneous domestic units include cocklofts, roof top structures, etc. used for domestic purposes.

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

估價冊 - 截至 2018 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 2018

Table 3

| 地區 | District | 香港房屋委員會 HONG KONG HOUSING AUTHORITY | | | | | | 香港房屋協會及 香港平民屋宇有限公司 # HONG KONG HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED # | |
|-----|---------------------|--|---|---|---|-----------------------|---|---|---|
| | | 租者置其屋計劃下 已售出的前租住公屋單位 Former Rental Housing Units sold under TPS * | | 租住公屋 Rental Housing | | | | 租住公屋 Rental Housing | |
| | | 數量 Number | 應課差餉租值 Rateable Value (千元 \$'000) | 租者置其屋計劃下 仍未售出的單位 Units unsold under TPS * | 應課差餉租值 Rateable Value (千元 \$'000) | 非租者置其屋計劃 Non TPS * | 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 | 41 559 | 878 | 185 414 |
| 灣仔 | Wan Chai | - | - | - | - | - | - | 3 | 219 690 |
| 東區 | Eastern | 2 769 | 257 019 | 857 | 61 483 | 71 | 2 830 213 | 1 091 | 413 021 |
| 南區 | Southern | 8 120 | 615 245 | 2 407 | 144 003 | 42 | 1 616 302 | 5 | 48 123 |
| 港島 | Hong Kong | 10 889 | 872 264 | 3 264 | 205 486 | 118 | 4 488 074 | 1 977 | 866 249 |
| 油尖旺 | Yau Tsim Mong | - | - | - | - | 4 | 288 731 | 670 | 68 989 |
| 深水埗 | Sham Shui Po | 5 066 | 330 078 | 1 664 | 86 502 | 106 | 3 730 963 | 8 | 70 786 |
| 九龍城 | Kowloon City | - | - | - | - | 32 | 1 256 203 | 18 | 405 507 |
| 黃大仙 | Wong Tai Sin | 17 876 | 1 364 294 | 5 533 | 319 343 | 134 | 4 752 795 | - | - |
| 觀塘 | Kwun Tong | 11 179 | 693 517 | 4 873 | 216 664 | 217 | 9 426 376 | 342 | 341 163 |
| 九龍 | Kowloon | 34 121 | 2 387 890 | 12 070 | 622 508 | 493 | 19 455 069 | 1 038 | 886 446 |
| 葵青 | Kwai Tsing | 11 730 | 829 400 | 2 875 | 150 562 | 158 | 6 228 483 | 461 | 211 398 |
| 荃灣 | Tsuen Wan | - | - | - | - | 39 | 1 163 985 | 175 | 136 668 |
| 屯門 | Tuen Mun | 12 437 | 654 882 | 8 916 | 338 260 | 61 | 1 678 172 | - | - |
| 元朗 | Yuen Long | 5 563 | 258 993 | 2 920 | 128 083 | 123 | 2 678 852 | - | - |
| 北區 | North | 13 737 | 791 348 | 3 850 | 180 561 | 23 | 1 028 083 | 158 | 28 119 |
| 大埔 | Tai Po | 15 510 | 1 242 538 | 5 369 | 317 102 | 17 | 590 838 | - | - |
| 沙田 | Sha Tin | 22 473 | 1 699 536 | 4 039 | 247 927 | 103 | 4 624 749 | 14 | 245 566 |
| 西貢 | Sai Kung | 11 342 | 873 557 | 3 864 | 236 543 | 37 | 1 987 088 | 249 | 123 253 |
| 離島 | Islands | - | - | - | - | 63 | 951 472 | - | - |
| 新界 | New Territories | 92 792 | 6 350 254 | 31 833 | 1 599 039 | 624 | 20 931 722 | 1 057 | 745 004 |
| 總數 | OVERALL | 137 802 | 9 610 407 | 47 167 | 2 427 033 | 1 235 | 44 874 865 | 4 072 | 2 497 699 |

包括香港房屋協會長者安居樂住屋計劃及優質長者房屋項目下興建的單位。

- 另行評估的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 Residences Scheme and the Quality Elderly Housing Project of the Hong Kong Housing Society.

- The above figures exclude car parking spaces which are separately assessed.
- Number denotes units of assessments which are mostly on a building basis, but units sold and unsold under TPS generally indicate number of individual flats.

估價冊 - 截至 2018 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 2018

表
Table 4

| 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 | 9 138 | 10 319 382 | 2 512 | 5 952 820 |
| 灣仔 | Wan Chai | 8 112 | 10 778 188 | 2 218 | 4 788 151 |
| 東區 | Eastern | 8 345 | 3 928 122 | 927 | 862 275 |
| 南區 | Southern | 2 263 | 1 318 179 | 623 | 316 811 |
| 港島 | Hong Kong | 27 858 | 26 343 871 | 6 280 | 11 920 057 |
| 油尖旺 | Yau Tsim Mong | 21 099 | 21 964 082 | 3 881 | 8 377 023 |
| 深水埗 | Sham Shui Po | 9 430 | 4 403 466 | 1 390 | 593 027 |
| 九龍城 | Kowloon City | 7 728 | 3 252 365 | 867 | 688 753 |
| 黃大仙 | Wong Tai Sin | 3 427 | 2 092 898 | 147 | 127 548 |
| 觀塘 | Kwun Tong | 5 910 | 4 920 459 | 310 | 464 026 |
| 九龍 | Kowloon | 47 594 | 36 633 270 | 6 595 | 10 250 377 |
| 葵青 | Kwai Tsing | 3 888 | 2 496 396 | 164 | 183 516 |
| 荃灣 | Tsuen Wan | 5 528 | 3 494 721 | 194 | 511 180 |
| 屯門 | Tuen Mun | 5 632 | 3 124 248 | 141 | 308 123 |
| 元朗 | Yuen Long | 7 559 | 3 843 112 | 408 | 480 874 |
| 北區 | North | 2 870 | 2 143 855 | 51 | 84 881 |
| 大埔 | Tai Po | 2 633 | 1 561 385 | 148 | 210 667 |
| 沙田 | Sha Tin | 4 722 | 5 233 384 | 110 | 497 790 |
| 西貢 | Sai Kung | 3 160 | 2 501 343 | 29 | 21 419 |
| 離島 | Islands | 2 682 | 5 881 483 | 64 | 212 781 |
| 新界 | New Territories | 38 674 | 30 279 927 | 1 309 | 2 511 231 |
| 總數 | OVERALL | 114 126 | 93 257 069 | 14 184 | 24 681 665 |

估價冊 - 截至 2018 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 2018

| 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 | 22 290 | 32 303 853 | - | - |
| 灣仔 | Wan Chai | 13 349 | 13 861 112 | - | - |
| 東區 | Eastern | 3 825 | 5 296 753 | 200 | 281 609 |
| 南區 | Southern | 1 638 | 779 252 | 26 | 10 002 |
| 港島 | Hong Kong | 41 102 | 52 240 970 | 226 | 291 611 |
| 油尖旺 | Yau Tsim Mong | 21 641 | 12 927 492 | 85 | 23 355 |
| 深水埗 | Sham Shui Po | 2 053 | 1 079 683 | 950 | 437 516 |
| 九龍城 | Kowloon City | 1 246 | 598 743 | 18 | 6 782 |
| 黃大仙 | Wong Tai Sin | 169 | 145 946 | 343 | 64 870 |
| 觀塘 | Kwun Tong | 3 916 | 6 299 475 | 1 286 | 745 079 |
| 九龍 | Kowloon | 29 025 | 21 051 339 | 2 682 | 1 277 603 |
| 葵青 | Kwai Tsing | 676 | 847 098 | 370 | 270 910 |
| 荃灣 | Tsuen Wan | 1 418 | 567 727 | 445 | 40 090 |
| 屯門 | Tuen Mun | 482 | 117 104 | - | - |
| 元朗 | Yuen Long | 530 | 150 307 | - | - |
| 北區 | North | 220 | 128 119 | 58 | 11 831 |
| 大埔 | Tai Po | 61 | 19 208 | - | - |
| 沙田 | Sha Tin | 1 678 | 1 479 838 | 99 | 38 511 |
| 西貢 | Sai Kung | 12 | 30 828 | - | - |
| 離島 | Islands | 414 | 801 349 | - | - |
| 新界 | New Territories | 5 491 | 4 141 577 | 972 | 361 342 |
| 總數 | OVERALL | 75 618 | 77 433 887 | 3 880 | 1 930 556 |

估價冊 - 截至 2018 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 2018

表
Table 6

| 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 | 385 | 124 902 | - | - |
| 灣仔 | Wan Chai | - | - | - | - |
| 東區 | Eastern | 6 133 | 2 463 820 | 24 | 161 498 |
| 南區 | Southern | 3 785 | 1 211 852 | 10 | 38 304 |
| 港島 | Hong Kong | 10 303 | 3 800 574 | 34 | 199 802 |
| 油尖旺 | Yau Tsim Mong | 2 130 | 472 520 | 2 | 358 |
| 深水埗 | Sham Shui Po | 5 143 | 2 100 625 | 52 | 196 784 |
| 九龍城 | Kowloon City | 3 222 | 1 278 427 | 110 | 174 052 |
| 黃大仙 | Wong Tai Sin | 3 352 | 967 216 | 2 | 2 652 |
| 觀塘 | Kwun Tong | 19 170 | 5 539 857 | 153 | 296 942 |
| 九龍 | Kowloon | 33 017 | 10 358 645 | 319 | 670 787 |
| 葵青 | Kwai Tsing | 17 243 | 4 028 833 | 791 | 3 633 223 |
| 荃灣 | Tsuen Wan | 11 688 | 3 241 897 | 423 | 723 632 |
| 屯門 | Tuen Mun | 6 913 | 1 639 457 | 271 | 156 412 |
| 元朗 | Yuen Long | 1 198 | 919 322 | 100 | 151 972 |
| 北區 | North | 2 148 | 606 149 | 43 | 170 288 |
| 大埔 | Tai Po | 340 | 981 604 | - | - |
| 沙田 | Sha Tin | 10 022 | 2 108 627 | 312 | 837 153 |
| 西貢 | Sai Kung | 34 | 609 702 | 5 | 6 576 |
| 離島 | Islands | 25 | 127 915 | 116 | 256 812 |
| 新界 | New Territories | 49 611 | 14 263 506 | 2 061 | 5 936 069 |
| 總數 | OVERALL | 92 931 | 28 422 725 | 2 414 | 6 806 658 |

估價冊 - 截至 2018 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 2018

| 類別 | Category | 數量 Number | % | 應課差餉租值 Rateable Value (千元 \$'000) | % |
|-----------|------------------------------------|--------------|-------|---|-------|
| 住宅 | Domestic Premises | 1 855 153 | 74.1 | 350 248 706 | 50.3 |
| 鋪位及其他商業樓宇 | Shop and Other Commercial Premises | 128 310 | 5.1 | 117 938 734 | 16.9 |
| 寫字樓 | Office | 75 618 | 3.0 | 77 433 887 | 11.1 |
| 工貿大廈 | Industrial / Office Premises | 3 880 | 0.2 | 1 930 556 | 0.3 |
| 工廠大廈 | Factory | 92 931 | 3.7 | 28 422 725 | 4.1 |
| 貨倉 | Storage Premises | 2 414 | 0.1 | 6 806 658 | 1.0 |
| 車位 * | Car Parking Spaces * | 286 605 | 11.4 | 14 557 060 | 2.1 |
| 其他物業 | Others | 59 677 | 2.4 | 98 574 091 | 14.2 |
| 總數 | OVERALL | 2 504 588 | 100.0 | 695 912 417 | 100.0 |

* 包括住宅及非住宅車位。

* Include both domestic and non-domestic car parking spaces.

估價冊 - 截至 2018 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 2018

表
Table 8

| 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 | 2 121 | 5 183 | 19 908 | 27 212 | 1.1 | 1.1 |
| 10 000 - 19 999 | 7 959 | 16 647 | 72 590 | 97 196 | 3.9 | 5.0 |
| 20 000 - 29 999 | 32 149 | 22 488 | 60 798 | 115 435 | 4.6 | 9.6 |
| 30 000 - 39 999 | 22 573 | 35 399 | 41 792 | 99 764 | 4.0 | 13.6 |
| 40 000 - 49 999 | 11 750 | 18 958 | 39 099 | 69 807 | 2.8 | 16.3 |
| 50 000 - 59 999 | 4 359 | 17 780 | 46 443 | 68 582 | 2.7 | 19.1 |
| 60 000 - 69 999 | 4 292 | 27 035 | 53 512 | 84 839 | 3.4 | 22.5 |
| 70 000 - 79 999 | 8 248 | 36 406 | 77 560 | 122 214 | 4.9 | 27.4 |
| 80 000 - 89 999 | 8 952 | 37 968 | 76 248 | 123 168 | 4.9 | 32.3 |
| 90 000 - 99 999 | 14 085 | 44 239 | 94 061 | 152 385 | 6.1 | 38.4 |
| 100 000 - 119 999 | 37 481 | 78 898 | 171 903 | 288 282 | 11.5 | 49.9 |
| 120 000 - 139 999 | 51 371 | 63 535 | 132 442 | 247 348 | 9.9 | 59.7 |
| 140 000 - 159 999 | 52 693 | 48 529 | 97 024 | 198 246 | 7.9 | 67.7 |
| 160 000 - 179 999 | 42 930 | 40 329 | 65 173 | 148 432 | 5.9 | 73.6 |
| 180 000 - 199 999 | 35 289 | 28 879 | 42 452 | 106 620 | 4.3 | 77.8 |
| 200 000 - 249 999 | 57 370 | 53 726 | 63 177 | 174 273 | 7.0 | 84.8 |
| 250 000 - 299 999 | 32 012 | 28 370 | 28 466 | 88 848 | 3.5 | 88.3 |
| 300 000 - 349 999 | 23 098 | 20 095 | 13 830 | 57 023 | 2.3 | 90.6 |
| 350 000 - 399 999 | 16 350 | 13 941 | 8 213 | 38 504 | 1.5 | 92.2 |
| 400 000 - 449 999 | 10 662 | 9 516 | 5 532 | 25 710 | 1.0 | 93.2 |
| 450 000 - 499 999 | 10 932 | 8 117 | 4 804 | 23 853 | 1.0 | 94.1 |
| 500 000 - 599 999 | 14 577 | 9 411 | 6 727 | 30 715 | 1.2 | 95.4 |
| 600 000 - 749 999 | 13 526 | 8 261 | 6 404 | 28 191 | 1.1 | 96.5 |
| 750 000 - 999 999 | 13 405 | 7 132 | 5 959 | 26 496 | 1.1 | 97.5 |
| 1 000 000 - 1 499 999 | 11 515 | 6 223 | 5 164 | 22 902 | 0.9 | 98.5 |
| 1 500 000 - 1 999 999 | 4 359 | 3 341 | 2 601 | 10 301 | 0.4 | 98.9 |
| 2 000 000 - 2 999 999 | 3 870 | 2 930 | 2 495 | 9 295 | 0.4 | 99.2 |
| 3 000 000 - 9 999 999 | 5 613 | 4 548 | 3 699 | 13 860 | 0.6 | 99.8 |
| 10 000 000 - 99 999 999 | 1 875 | 1 550 | 1 524 | 4 949 | 0.2 | 100.0 |
| 100 000 000 - 999 999 999 | 53 | 33 | 42 | 128 | * | 100.0 |
| 1 000 000 000 - 99 999 999 999 | 2 | 2 | 6 | 10 | * | 100.0 |
| 總數 OVERALL | 555 471 | 699 469 | 1 249 648 | 2 504 588 | 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.

地租登記冊 - 截至 2018 年 4 月 1 日各地區的已估價物業
Government Rent Roll - Assessments by District as at 1 April 2018

表
Table 9

| 地區 | District | 不超逾最低應課差餉租值 * Not Exceeding Minimum Rateable Value * | | 超逾最低應課差餉租值 Above Minimum Rateable Value | |
|-----|---------------------|---|---|--|---|
| | | 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 | 120 | | 15 528 | 24 084 080 |
| 灣仔 | Wan Chai | 4 | | 12 565 | 7 749 127 |
| 東區 | Eastern | 94 | | 48 131 | 13 142 853 |
| 南區 | Southern | 37 | | 48 509 | 11 874 919 |
| 港島 | Hong Kong | 255 | | 124 733 | 56 850 979 |
| 油尖旺 | Yau Tsim Mong | 63 | | 57 810 | 26 585 725 |
| 深水埗 | Sham Shui Po | 332 | | 121 704 | 26 802 233 |
| 九龍城 | Kowloon City | 13 | | 49 828 | 15 664 998 |
| 黃大仙 | Wong Tai Sin | 69 | | 93 549 | 18 297 025 |
| 觀塘 | Kwun Tong | 288 | | 146 408 | 39 180 879 |
| 九龍 | Kowloon | 765 | | 469 299 | 126 530 861 |
| 葵青 | Kwai Tsing | 348 | | 109 627 | 36 980 607 |
| 荃灣 | Tsuen Wan | 2 640 | | 126 752 | 25 533 945 |
| 屯門 | Tuen Mun | 5 421 | | 167 473 | 21 747 191 |
| 元朗 | Yuen Long | 32 134 | | 176 884 | 26 393 322 |
| 北區 | North | 37 993 | | 92 497 | 12 415 472 |
| 大埔 | Tai Po | 31 546 | | 105 713 | 16 519 675 |
| 沙田 | Sha Tin | 5 084 | | 223 712 | 44 468 187 |
| 西貢 | Sai Kung | 15 958 | | 148 186 | 29 144 844 |
| 離島 | Islands | 20 691 | | 55 549 | 24 392 501 |
| 新界 | New Territories | 151 815 | | 1 206 393 | 237 595 744 |
| 總數 | OVERALL | 152 835 | | 1 800 425 | 420 977 584 |

* 凡物業的應課差餉租值不超逾最低應課差餉租值 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.

2017-18 年度臨時估價及刪除估價 *
Interim Valuations and Deletions in 2017-18 *

表
Table 10

| 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 | 1 296 | 442 | 4 207 | 2 635 | 26 | 25 |
| | 應課差餉租值 Rateable Value (千元 \$'000) | 1 768 684 | 1 064 612 | 4 390 262 | 3 366 154 | 809 766 | 333 484 |
| 九龍 Kowloon | 數量 Number | 7 745 | 2 041 | 1 601 | 1 963 | 72 | 226 |
| | 應課差餉租值 Rateable Value (千元 \$'000) | 4 000 102 | 1 605 432 | 2 978 196 | 2 086 607 | 1 131 320 | 222 276 |
| 新界 New Territories | 數量 Number | 19 507 | 3 223 | 3 537 | 594 | 2 503 | 2 343 |
| | 應課差餉租值 Rateable Value (千元 \$'000) | 5 387 340 | 2 159 889 | 1 229 103 | 198 862 | 1 326 469 | 913 560 |
| 總數 OVERALL | 數量 Number | 28 548 | 5 706 | 9 345 | 5 192 | 2 601 | 2 594 |
| | 應課差餉租值 Rateable Value (千元 \$'000) | 11 156 126 | 4 829 933 | 8 597 561 | 5 651 623 | 3 267 555 | 1 469 321 |

* 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.

2018-19 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾
2018-19 General Revaluation - Effect on Main Property Types⁽¹⁾

表
Table 11

| 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⁾ | +7.2 | 532 | +36 | +7.8 | 304 | +22 |
| 中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾ | +5.9 | 1 114 | +62 | +6.8 | 633 | +40 |
| 大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾ | +2.7 | 2 393 | +62 | +4.1 | 1 209 | +47 |
| 私人住宅物業 Private Domestic Premises | +6.1 | 693 | +40 | +7.1 | 373 | +25 |
| 公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾ | +5.7 | 259 | +14 | +5.9 | 153 | +8 |
| 所有住宅物業⁽⁴⁾ All Domestic Premises⁽⁴⁾ | +6.0 | 521 | +30 | +6.9 | 288 | +18 |
| 舖位及其他商業樓宇 Shop and Other Commercial Premises | +0.8 | 3 800 | +29 | +1.9 | 2 195 | +41 |
| 寫字樓 Office | +4.8 | 4 243 | +195 | +5.0 | 4 091 | +196 |
| 工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾ | +4.1 | 1 480 | +57 | +4.3 | 921 | +38 |
| 所有非住宅物業⁽⁶⁾ All Non-domestic Premises⁽⁶⁾ | +2.7 | 3 364 | +89 | +3.2 | 1 880 | +58 |
| 所有類別物業 All Types of Properties | +4.4 | 882 | +37 | +5.3 | 460 | +23 |

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) 指由香港房屋委員會、香港房屋協會及香港平民屋宇有限公司提供的租住單位。
- (4) 包括住宅用車位。
- (5) 包括工廠大廈、貨倉及工貿大廈。
- (6) 包括其他形式物業如酒店、戲院、油站、學校及非住宅用車位。

Notes:

- (1) The calculations mainly reflect the number of units for Domestic Premises, and the number of assessments for Non-domestic Premises.
- (2) Domestic units are classified by relation to saleable areas as below:
 - Small domestic -- up to 69.9 m²
 - Medium domestic -- 70 m² to 99.9 m²
 - Large domestic -- 100 m² or over
- (3) Refer to Hong Kong Housing Authority, Hong Kong Housing Society and Hong Kong Settlers Housing Corporation Ltd. rental units.
- (4) Include car parking spaces in domestic premises.
- (5) Include factory, storage and industrial/office premises.
- (6) Include miscellaneous premises such as hotels, cinemas, petrol filling stations, schools and car parking spaces in non-domestic premises.

2016-17 及 2017-18 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2016-17 and 2017-18

| | 差餉 Rating | | 地租 Government Rent | |
|--|-----------|---------|--------------------|---------|
| | 2016-17 | 2017-18 | 2016-17 | 2017-18 |
| 建議書 Proposals | | | | |
| 接辦及完成個案 Cases received and completed | 48 688 | 40 190 | 347 | 248 |
| <u>覆核結果 Status on review :</u> | | | | |
| - 估價作實 assessment confirmed | 37 657 | 30 286 | 336 | 231 |
| - 獲減應課差餉租值 rateable value reduced | 1 386 | 1 685 | 5 | 11 |
| - 其他 others ⁽¹⁾ | 9 645 | 8 219 | 6 | 6 |
| 反對書 Objections ⁽²⁾ | | | | |
| 年初所餘 Outstanding at beginning of year | 1 105 | 1 649 | 105 | 74 |
| 接辦個案 Cases received | 4 975 | 3 727 | 360 | 343 |
| 完成個案 Cases completed | 4 431 | 3 914 | 391 | 355 |
| <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 | 4 186 | 3 315 | 316 | 188 |
| - 獲減應課差餉租值 rateable value reduced | 97 | 382 | 42 | 70 |
| - 其他 others ⁽¹⁾ | 148 | 217 | 33 | 97 |
| 上訴 Appeals | | | | |
| 年初所餘 Outstanding at beginning of year | 1 028 | 1 018 | 2 221 | 2 240 |
| 接辦個案 Cases received | 186 | 452 | 62 | 88 |
| 完成個案 Cases completed | 196 | 143 | 43 | 125 |
| <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 | - | - | - |
| - 獲減應課差餉租值 (全面聆訊) rateable value reduced (full hearing) | - | - | - | - |
| - 同意令 consent orders | 58 | 63 | 4 | 15 |
| - 撤銷 / 失效 withdrawn/lapsed | 137 | 80 | 39 | 110 |

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。

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.

附錄

Annexures

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

刊物 Publications

| | |
|---------------------------------------|---|
| 香港物業報告 | Hong Kong Property Review |
| 樓宇名稱 | Names of Buildings |
| 年報 | Annual Summary |
| 差餉及地租簡介 | Your Rates and Government Rent |
| 誰有責任繳納差餉與地租 | Who is responsible for paying rates and Government rent |
| 服務承諾 | Performance Pledge |
| 差餉物業估價署 - 大事年表 | Rating and Valuation Department - Chronology of Events |
| 香港物業報告 - 每月補編 | Hong Kong Property Review - Monthly Supplement |
| 「物業資訊網」服務的簡介小冊子 | Explanatory Leaflet of Property Information Online |
| 《業主與租客（綜合）條例》指引概要 | A Summary Guide on the Landlord and Tenant (Consolidation) Ordinance |
| 宣傳標示門牌號數的資料單張 | Explanatory Leaflet for Display of Building Numbers |
| *香港差餉稅收歷史 (英文版、繁體及簡體版) | *The History of Rates in Hong Kong (English, Traditional Chinese and Simplified Chinese versions) |
| *香港差餉稅制 - 評估、徵收及管理 (英文版、繁體及簡體版) | *Property Rates in Hong Kong - Assessment, Collection and Administration (English, Traditional Chinese and Simplified Chinese versions) |

* 此書亦可在政府新聞處刊物銷售小組購買。

* The book can also be purchased from the Publications Sales Unit of the Information Services Department.

以上刊物可供市民於本署網站 www.rvd.gov.hk 免費下載。

The above publications are available to the public for free download from the Department's website at www.rvd.gov.hk.

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

| | 1.4.2017 | | 1.4.2018 | | 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 | 0 | 0 |
| 副署長 Deputy Commissioner | 1 | 1 | 1 | 1 | 0 | 0 |
| 助理署長 Assistant Commissioner | 4 | 3 | 4 | 3 | 0 | 0 |
| 首席物業估價測量師 Principal Valuation Surveyor | 8 | 6 | 8 | 6 | 0 | 0 |
| 高級物業估價測量師 Senior Valuation Surveyor | 23 | 17 | 23 | 15 | 0 | -2 |
| 物業估價測量師 Valuation Surveyor | 61 | 60 | 63 | 64 | +2 | +4 |
| 助理物業估價測量師 Assistant Valuation Surveyor | 5 | 7 | 5 | 7 | 0 | 0 |
| 首席物業估價主任 Principal Valuation Officer | 15 | 12 | 15 | 10 | 0 | -2 |
| 高級物業估價主任 Senior Valuation Officer | 83 | 64 | 87 | 61 | +4 | -3 |
| 物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee | 280 | 294 | 288 | 294 | +8 | 0 |
| 高級租務主任 Senior Rent Officer | 4 | 2 | 4 | 1 | 0 | -1 |
| 一級租務主任 Rent Officer I | 8 | 6 | 8 | 5 | 0 | -1 |
| 二級租務主任 Rent Officer II | 2 | 2 | 2 | 2 | 0 | 0 |
| 物業調查員 Valuation Referencer | 1 | 1 | 1 | 1 | 0 | 0 |
| 高級統計主任 Senior Statistical Officer | 2 | 1 | 2 | 1 | 0 | 0 |
| 一級統計主任 Statistical Officer I | 3 | 3 | 3 | 3 | 0 | 0 |
| 二級統計主任 Statistical Officer II | 3 | 4 | 3 | 4 | 0 | 0 |

* EST. = Establishment SG. = Strength

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

| | 1.4.2017 | | 1.4.2018 | | 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 | 0 | 0 |
| 技術主任 / 見習技術主任 Technical Officer/Technical Officer Trainee | 4 | 4 | 4 | 3 | 0 | -1 |
| 總行政主任 Chief Executive Officer | 1 | 1 | 1 | 0 | 0 | -1 |
| 高級行政主任 Senior Executive Officer | 1 | 1 | 1 | 2 | 0 | +1 |
| 一級行政主任 Executive Officer I | 3 | 2 | 3 | 2 | 0 | 0 |
| 二級行政主任 Executive Officer II | 0 | 1 | 0 | 1 | 0 | 0 |
| 一級法定語文主任 Official Language Officer I | 1 | 1 | 1 | 0 | 0 | -1 |
| 二級法定語文主任 Official Language Officer II | 2 | 2 | 2 | 3 | 0 | +1 |
| 繕校員 Calligraphist | 1 | 1 | 1 | 1 | 0 | 0 |
| 高級私人秘書 Senior Personal Secretary | 1 | 0 | 1 | 0 | 0 | 0 |
| 一級私人秘書 Personal Secretary I | 5 | 6 | 5 | 6 | 0 | 0 |
| 二級私人秘書 Personal Secretary II | 6 | 6 | 6 | 5 | 0 | -1 |
| 機密檔案室助理 Confidential Assistant | 1 | 1 | 1 | 1 | 0 | 0 |
| 高級文書主任 Senior Clerical Officer | 16 | 15 | 16 | 15 | 0 | 0 |
| 文書主任 Clerical Officer | 37 | 37 | 37 | 34 | 0 | -3 |
| 助理文書主任 Assistant Clerical Officer | 114 | 108 | 117 | 111 | +3 | +3 |
| 文書助理 Clerical Assistant | 105 | 98 | 107 | 107 | +2 | +9 |
| 一級物料供應員 Supplies Supervisor I | 1 | 0 | 1 | 1 | 0 | +1 |
| 二級物料供應員 Supplies Supervisor II | 1 | 2 | 1 | 1 | 0 | -1 |
| 物料供應服務員 Supplies Attendant | 1 | 1 | 1 | 1 | 0 | 0 |

* EST. = Establishment SG. = Strength

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

| | 1.4.2017 | | 1.4.2018 | | 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 | 0 | 0 |
| 高級會計主任 Senior Accounting Officer | 1 | 1 | 1 | 1 | 0 | 0 |
| 一級會計主任 Accounting Officer I | 4 | 4 | 4 | 4 | 0 | 0 |
| 執達主任助理 Bailiff's Assistant | 2 | 2 | 2 | 2 | 0 | 0 |
| <hr/> | | | | | | |
| 電話接線生 Telephone Operator | 1 | 1 | 1 | 1 | 0 | 0 |
| 司機 Motor Driver | 7 | 7 | 7 | 7 | 0 | 0 |
| 辦公室助理 Office Assistant | 9 | 9 | 9 | 9 | 0 | 0 |
| 二級工人 Workman II | 10 | 3 | 10 | 10 | 0 | +7 |
| <hr/> | | | | | | |
| 高級電腦操作員 Senior Computer Operator | 1 | 1 | 1 | 0 | 0 | -1 |
| 一級電腦操作員 Computer Operator I | 5 | 4 | 5 | 6 | 0 | +2 |
| 二級電腦操作員 / 見習電腦操作員 Computer Operator II/Student Computer Operator | 7 | 7 | 7 | 7 | 0 | 0 |
| <hr/> | | | | | | |
| 高級系統經理 Senior Systems Manager | 1 | 1 | 1 | 1 | 0 | 0 |
| 系統經理 Systems Manager | 3 | 2 | 3 | 1 | 0 | -1 |
| 一級系統分析 / 程序編製主任 Analyst/Programmer I | 12 | 10 | 12 | 9 | 0 | -1 |
| 二級系統分析 / 程序編製主任 Analyst/Programmer II | 4 | 5 | 4 | 8 | 0 | +3 |
| <hr/> | | | | | | |
| 小計 Sub-total | 875 | 831 | 894 | 842 | +19 | +11 |

* EST. = Establishment SG. = Strength

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

| | 1.4.2017 | | 1.4.2018 | | 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 | | | | | | |
| 助理署長 Assistant Commissioner | 1 | 1 | 0 | 0 | -1 | -1 |
| 首席物業估價測量師 Principal Valuation Surveyor | 0 | 0 | 1 | 1 | +1 | +1 |
| 物業估價測量師 Valuation Surveyor | 1 | 1 | 2 | 2 | +1 | +1 |
| 首席物業估價主任 Principal Valuation Officer | 0 | 0 | 3 | 3 | +3 | +3 |
| 高級物業估價主任 Senior Valuation Officer | 4 | 4 | 5 | 5 | +1 | +1 |
| 物業估價主任 Valuation Officer | 10 | 10 | 6 | 6 | -4 | -4 |
| 高級租務主任 Senior Rent Officer | 1 | 1 | 0 | 0 | -1 | -1 |
| 一級租務主任 Rent Officer I | 1 | 1 | 0 | 0 | -1 | -1 |
| 總行政主任 Chief Executive Officer | 0 | 0 | 1 | 1 | +1 | +1 |
| 高級文書主任 Senior Clerical Officer | 1 | 1 | 0 | 0 | -1 | -1 |
| 文書主任 Clerical Officer | 3 | 3 | 8 | 8 | +5 | +5 |
| 助理文書主任 Assistant Clerical Officer | 0 | 0 | 3 | 3 | +3 | +3 |
| 文書助理 Clerical Assistant | 1 | 1 | 1 | 1 | 0 | 0 |
| 一級會計主任 Accounting Officer I | 0 | 0 | 1 | 1 | +1 | +1 |
| 司機 Motor Driver | 0 | 0 | 1 | 1 | +1 | +1 |
| 高級技術主任 Senior Technical Officer | 1 | 1 | 0 | 0 | -1 | -1 |
| 技術主任 / 見習技術主任 Technical Officer/Technical Officer Trainee | 1 | 1 | 1 | 1 | 0 | 0 |
| 高級電腦操作員 Senior Computer Operator | 1 | 1 | 0 | 0 | -1 | -1 |
| 物料供應服務員 Supplies Attendant | 1 | 1 | 0 | 0 | -1 | -1 |
| 小計 Sub-total | 27 | 27 | 33 | 33 | +6 | +6 |
| 總數 Total | 902 | 858 | 927 | 875 | +25 | +17 |

* EST. = Establishment SG. = Strength

技術附註 Technical Notes

見於本年報內的下述用語，除另有註明外，其意思如下：

(1) 區域及地區

港島、九龍及新界區域已按區議會 2015 年的選區分界劃分為 18 個地區，詳情請見附錄 D 及 E。

(2) 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」是指個別單位獨立使用的樓面面積，包括露台、陽台、工作平台及其他類似設施，但不包括公用地方，如樓梯、升降機槽、入牆暗渠、大堂及公用洗手間。實用面積是量度至外牆的表面或共用牆的中線所包括的面積。窗台、平台、天台、梯屋、閣樓、花園、前庭、天井、冷氣機房、冷氣機平台、花槽及車位並不包括在內。

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及/或與毗連單位的共用牆向內的一面所圍繞的全部面積。

(3) 物業類別

住宅：

- (a) 私人住宅單位是指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等的住宅單位，均屬這一類別。租者置其屋計劃下已售出的前租住公屋單位亦屬這類別。

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

(1) Areas and Districts

The areas of Hong Kong, Kowloon and New Territories are divided into 18 districts as shown in Annexes D & E. The boundaries of these districts follow those of the 18 District Council Districts in 2015.

(2) Floor Areas

Areas are expressed in square metres. A domestic unit is measured on the basis of "saleable area" which is defined as the floor area exclusively allocated to the unit including balconies, verandahs, utility platforms and other similar features but excluding common areas such as stairs, lift shafts, pipe ducts, lobbies and communal toilets. It is measured to the exterior face of the external walls and walls onto common parts or the centre of party walls. Bay windows, flat roofs, top roofs, stairhoods, cocklofts, gardens, terraces, yards, air-conditioning plant rooms, air-conditioning platforms, planters/flower boxes and car parking spaces are excluded.

Non-domestic accommodation is measured on the basis of "internal floor area" which is defined as the area of all enclosed space of the unit measured to the internal face of enclosing external and/or party walls.

(3) Property Types

Domestic:

- (a) Private domestic units are defined as independent dwellings with exclusive cooking facilities 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, etc. are included. Those former public rental housing units sold under the Tenants Purchase Scheme are also included.

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) 公屋住宅單位包括由香港房屋委員會、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樓、天台建築物等。

非住宅：

- (a) 鋪位包括設計或改建作零售業用途，並實際作這用途的物業。
- (b) 其他商業樓宇包括設計或改建作商業用途的樓宇，但不包括鋪位或寫字樓，例如百貨公司等。
- (c) 寫字樓包括商用樓宇內的物業，但不包括綜合用途樓宇內的非住宅用途單位。
- (d) 工貿大廈包括設計或獲證明作工貿用途的物業。
- (e) 工廠大廈包括為一般製造業工序及與該等工序有直接關係的用途（包括寫字樓）而建設的樓宇，其他主要是為特殊製造業而建的廠房亦包括在內，此類特殊廠房通常由一名廠東使用。
- (f) 貨倉包括設計或改建作倉庫或冷藏庫的樓宇及其附屬寫字樓，並包括位於貨櫃碼頭區內的樓宇。

Domestic units are classified by reference to floor area as follows:

- Class A - Saleable area less than 40 m²
- Class B - Saleable area of 40 m² to 69.9 m²
- Class C - Saleable area of 70 m² to 99.9 m²
- Class D - Saleable area of 100 m² to 159.9 m²
- Class E - Saleable area of 160 m² or above

- (b) Public domestic units include those built for rental by the Hong Kong Housing Authority, Hong Kong Housing Society and Hong Kong Settlers Housing Corporation Limited.
- (c) Miscellaneous domestic units include cocklofts, roof top structures, etc. used for domestic purposes.

Non-Domestic:

- (a) Shops comprise premises designed or adapted for retail trade and used as such.
- (b) Other Commercial premises include premises designed or adapted for commercial use, but not falling within the category of shop or office, e.g. department stores, etc.
- (c) Office premises comprise premises situated in buildings designed for commercial/business purposes. Excluded are non-domestic floors in composite buildings.
- (d) Industrial/office premises comprise premises designed or certified for industrial/office use.
- (e) Factory premises comprise premises designed for general manufacturing processes and uses (including offices) directly related to such processes. The other factory premises, primarily purpose-built for specialised manufacturing processes are included. These specialised factories are usually for occupation by a single operator.
- (f) Storage premises comprise premises designed or adapted for use as godowns or cold stores and include ancillary offices. Premises located within container terminals are included.

技術附註 Technical Notes

(g) 車位包括位於主要作住宅或非住宅用途樓宇內的停車位。

(h) 其他物業是指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。

(4) 租金

本年報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。

(5) 貨幣

除另有說明外，本年報所用的「元」均指港元。

(6) 四捨五入

由於數字四捨五入，所以各表內個別項目的總和與所示的總數可能有些微差別。

(g) Car parking spaces include parking spaces either in a predominantly domestic or non-domestic building.

(h) Other premises are those premises not included in any of the above types such as hotels, cinemas and theatres, schools, recreation clubs and association premises, community and welfare premises, petrol filling stations, etc.

(4) Rent

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

(5) Currency

Where dollars are quoted in this report, they are, unless otherwise stated, Hong Kong dollars.

(6) Rounding of Figures

Due to rounding, there may be a slight discrepancy between the sum of individual items and the total shown in the Tables.

各區域及地區 Areas and Districts

| 地區 District | 地區內的分區名稱 Names of Sub-districts within District Boundaries | 小規劃統計區 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 |
| 灣仔 Wan Chai | 灣仔、銅鑼灣、 天后、跑馬地、 大坑、掃桿埔、 渣甸山 | Wan Chai, Causeway Bay, Tin Hau, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout |
| 東區 Eastern | 寶馬山、北角、 鰂魚涌、西灣河、 筲箕灣、柴灣、 小西灣 | Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan |
| 南區 Southern | 薄扶林、香港仔、 鴨脷洲、黃竹坑、 壽臣山、淺水灣、 舂坎角、赤柱、 大潭、石澳 | Pok Fu Lam, Aberdeen, Ap Lei Chau, Wong Chuk Hang, Shouson Hill, Repulse Bay, Chung Hom Kok, Stanley, Tai Tam, Shek O |

(p) = part 部分

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 | 小規劃統計區 Tertiary Planning Units |
|-------------------------|--|--|
| 區域：九龍 Area : Kowloon | | |
| 油尖旺 Yau Tsim Mong | 尖沙咀、油麻地、 西九文化區、 京士柏、旺角、 大角咀 | Tsim Sha Tsui, Yau Ma Tei, West Kowloon Cultural District, King's Park, Mong Kok, Tai Kok Tsui |
| 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 |
| 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 |
| 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 |
| 觀塘 Kwun Tong | 坪石、九龍灣、 牛頭角、佐敦谷、 觀塘、秀茂坪、 藍田、油塘 | Ping Shek, Kowloon Bay, Ngau Tau Kok, Jordan Valley, Kwun Tong, Sau Mau Ping, Lam Tin, Yau Tong |

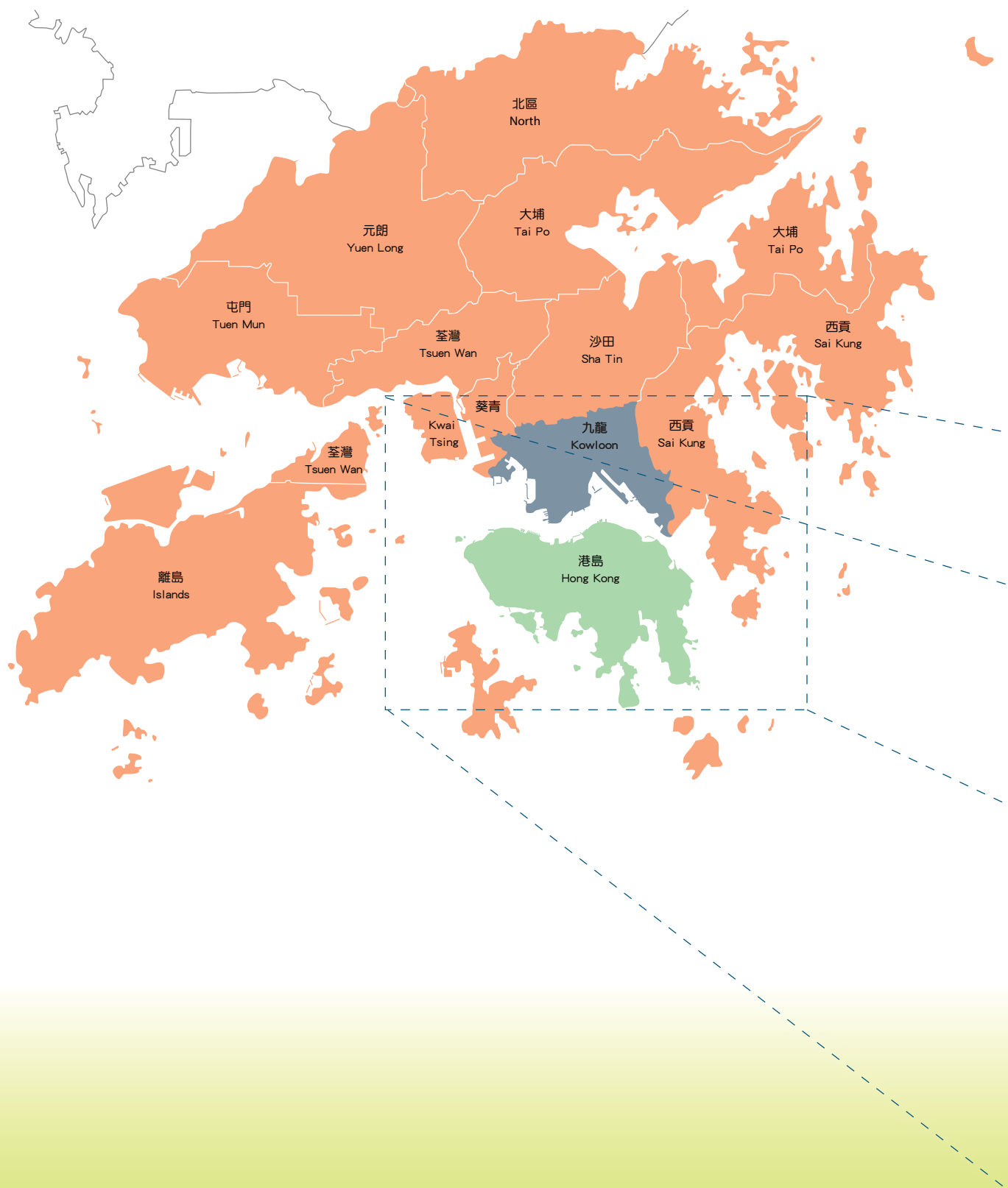
各區域及地區 Areas and Districts

| 地區 District | 地區內的分區名稱 Names of Sub-districts within District Boundaries | 小規劃統計區 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、上葵涌、 汀九、深井、 青龍頭、馬灣、 欣澳 | Tsuen Wan, Sheung Kwai Chung, Ting Kau, Sham Tseng, Tsing Lung Tau, Ma Wan, Sunny Bay 310, 321, 322, 323, 324, 325, 331, 332, 333, 334, 335, 336, 340, 731, 973(p), 974, 975 |
| 屯門 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、大美督、 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、愉景灣)、 南丫島 | Cheung Chau, Peng Chau, Lantau Island (including Tung Chung, Discovery Bay), Lamma Island 911, 912, 913, 920, 931, 932, 933, 934, 941, 942, 943, 944, 950, 951, 961, 962, 963, 971, 973(p), 976 |

(p) = part 部分

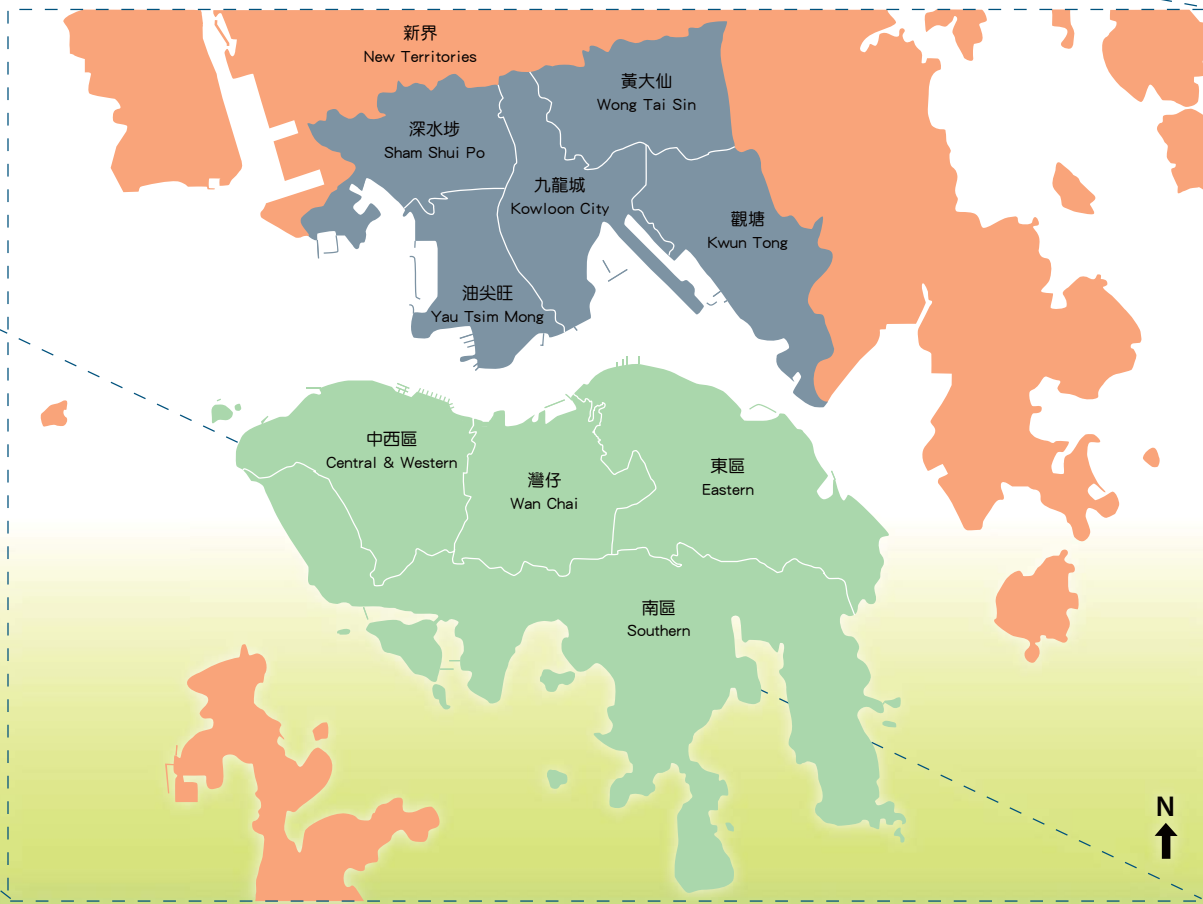
分區圖 Plans

新界地區 New Territories Districts



分區圖 Plans

港島及九龍地區 Hong Kong and Kowloon Districts



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