

差餉物業估價署年報

Rating and Valuation Department
Annual Summary

2020-21



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



2020-21

差餉物業估價署年報

Rating and Valuation Department Annual Summary



差餉物業估價署
Rating and Valuation Department

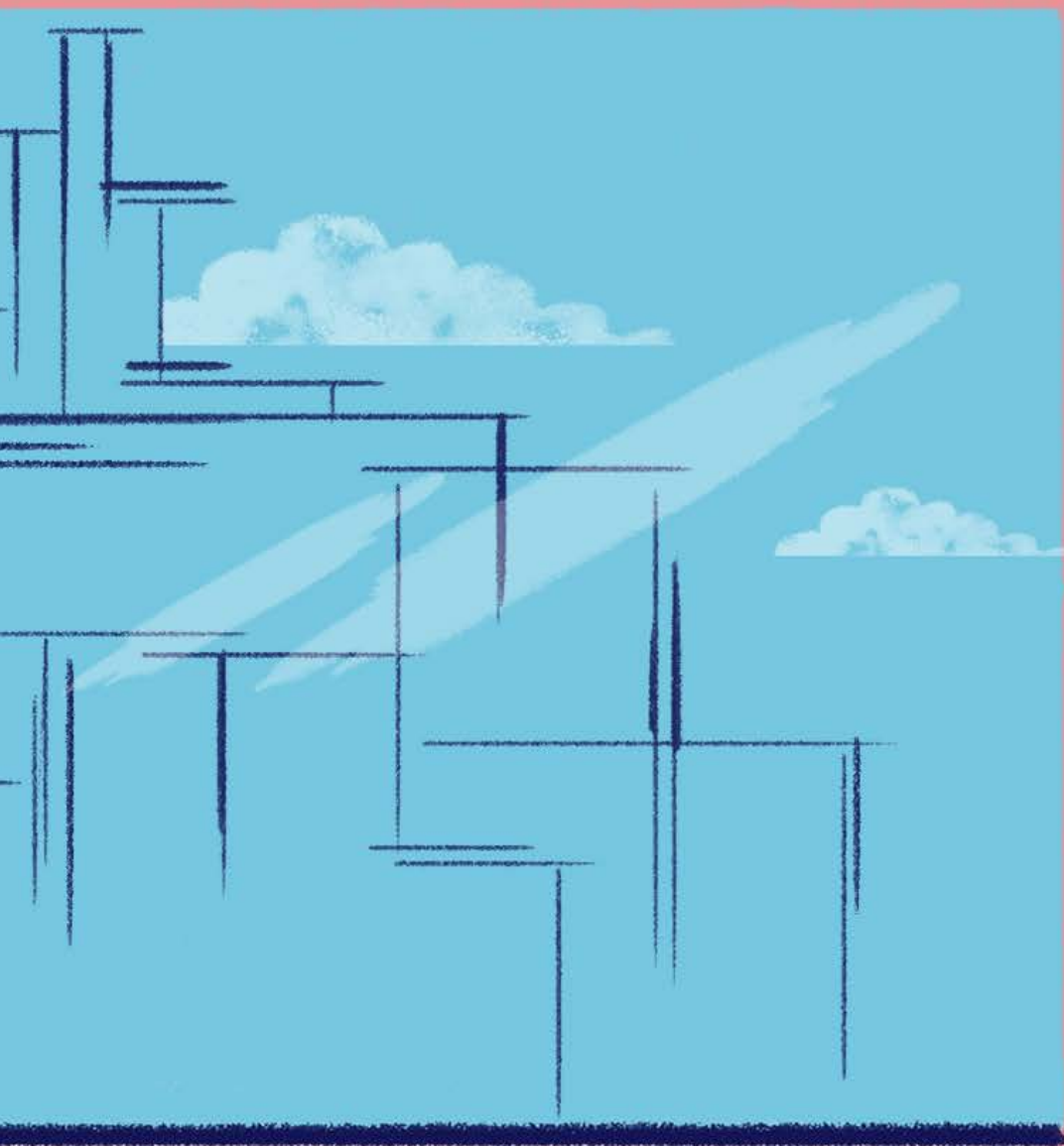
目錄 Contents

- 02 署長序言 Commissioner's Overview
- 10 理想和使命 Vision and Mission
- 12 職能 Functions
- 22 服務表現和成就 Performance and Achievements
- 38 新增和優化服務 New and Improved Services
- 42 迎接挑戰 Challenges Ahead
- 46 環保報告 Environmental Report
- 56 人力資源 Human Resources
- 66 附表 Tables
- 80 附錄 Annexures

署長序言

Commissioner's Overview





05 挑戰與成果
Challenges and Achievements

08 機遇與展望
Opportunities and Prospects



署長序言 Commissioner's Overview



差餉物業估價署署長
蕭家賢太平紳士
Kevin KY SIU, JP
Commissioner of Rating and Valuation

2020-21 年度，香港經濟正逐步從 2019 年下半年開始的經濟衰退中復元，儘管在 2020 年第四季受到 2019 冠狀病毒病第四波疫情衝擊令升勢有所減弱。本港經濟在 2021 年第一季季末出現明顯復蘇，主要因素包括實施國家安全法讓香港從 2019 年的混亂和暴力局面回復穩定，以及本地疫情緩和及中國的經濟表現強勁，令市場信心增加。隨着物業市場回復暢旺，差餉物業估價署（本署）繼續為市民提供具成本效益的服務，力求達到本署的工作目標，並致力推行電子政府措施，以改善顧客服務。

Hong Kong economy in 2020-21 was gradually recovering from the economic downturn since the second half of 2019, notwithstanding the disruption by the fourth wave of the COVID-19 epidemic in the fourth quarter of 2020. Visible recovery towards the end of the first quarter of 2021 was mainly led by the restored stability from the chaotic and violent situation in 2019 and increased confidence in Hong Kong brought about by the implementation of the National Security Law, subdued local epidemic situation, and strong economic performance of China. Alongside the reviving property market, the Rating and Valuation Department (the Department) continued its efforts to deliver cost-effective services in serving the community and meeting its performance targets, as well as to pursue e-Government initiatives in enhancing customer service.



財政司司長在 2020-21 年度《財政預算案演辭》中推出多項支持企業、支援就業和紓解民困的措施，當中包括為所有差餉繳納人提供 2020 年 4 月至 2021 年 3 月四個季度的差餉寬減，應繳差餉的住宅物業以每戶每季 1 500 元為上限。至於應繳差餉的非住宅物業，首兩季（2020 年 4 月至 2020 年 9 月）以每戶每季 5 000 元為上限，其後兩季（2020 年 10 月至 2021 年 3 月）則以每戶每季 1 500 元為上限。為進一步支援企業應對嚴峻的經濟環境，非住宅物業在最後兩季的寬減上限亦獲進一步上調至每季 5 000 元。整個寬減計劃惠及 335 萬個物業的差餉繳納人，而政府收入則減少 175 億元。

Among the measures that the Financial Secretary rolled out in his 2020-21 Budget Speech supporting enterprises, safeguarding jobs and relieving people's hardship, rates concession was announced to provide all ratepayers for four quarters from April 2020 to March 2021, subject to a ceiling of \$1 500 per quarter for each domestic rateable tenement. For each non-domestic rateable tenement, the rates concession ceiling was \$5 000 per quarter for the first two quarters from April 2020 to September 2020 and \$1 500 per quarter for the remaining two quarters from October 2020 to March 2021. To sustain support for enterprises amid the challenging economic conditions, the concession ceiling for non-domestic tenements was further enhanced to \$5 000 per quarter for the last two quarters. The overall concession scheme benefited ratepayers of 3.35 million properties, with a revenue of \$17.5 billion foregone.

挑戰與成果

為對抗 2019 冠狀病毒病疫情，本署不遺餘力地支持政府一系列措施，以遏制疾病感染風險和傳播。本署安排職員協助進行檢疫和追蹤接觸者的工作，亦派遣職員到政府因應全港感染控制措施設立的社區檢測中心和社區疫苗接種中心參與行政工作。截至目前為止，本署絕大部分職員已接種至少一劑疫苗，我特此感謝各位同事積極支持政府的抗疫措施，及早接種疫苗以保護自己、家人、同事和我們服務的顧客，盡展社會承擔。

Challenges and Achievements

To help combat the COVID-19 pandemic, the Department has spared no efforts in supporting a series of Government's measures to curb the infection risk and spread of the disease. Our staff were released to assist in quarantine and contact tracing duties, as well as performing administrative duties in manning community testing centres and community vaccination centres set up under the Government's territory-wide infection control initiatives. To date, with the overwhelming majority of staff having taken at least one shot of the vaccine, I would like to express my appreciation to our colleagues for their commitment to the community by contributing to Government's anti-epidemic efforts and getting vaccinated early to protect themselves, families, colleagues and the customers we serve.



署長序言 Commissioner's Overview

2019 冠狀病毒病疫情為本港很多市民和企業帶來嚴重影響。因此，儘管在 2020 年延續了特別上班安排而遇到運作上的困難，本署仍努力幫助有需要的顧客，提供紓解方案，例如延長差餉及地租的繳款限期，以及處理因特殊理由要求豁免附加費或安排彈性繳款的申請等。本署希望這些一次性特別措施能協助他們渡過難關。

為保障居於分間單位租戶的權益，行政長官在 2021 年 2 月宣布，政府將立法實施分間單位的租務管制。作為擬議監管制度下的主要執行機構，本署已加緊協助運輸及房屋局擬備《業主與租客（綜合）條例》的修訂法案。上述條例的修訂草案已於 2021 年 7 月提交立法會審議。

2021-22 年度的全面重估工作對我們而言是一個重大挑戰，因為是次重估須參照在 2020 年 10 月 1 日這指定依據日期的租金資料和相關因素，於 2019 冠狀病毒病疫情期間全面重估所有物業的應課差餉租值。幸得各同事盡忠職守，齊心協力，一年一度的重估工作得以在 2021 年 3 月順利完成。新估價冊和地租登記冊分別載有 260 萬和 204 萬個已估價物業單位的應課差餉租值，市民可在 2021 年 3 月 22 日至 5 月 31 日接受遞交建議書期間，登入本署網站 www.rvd.gov.hk 和物業資訊網 www.rvdpi.gov.hk 查閱。

Noting that the COVID-19 pandemic has seriously affected many people and businesses in Hong Kong, the Department, notwithstanding the operational challenges during the extended special work arrangements in 2020, made extra efforts in facilitating our customers in need, such as extending the deadline for payment of rates and Government rent, handling requests for waiver of surcharges and flexible payment arrangement on exceptional grounds, etc. We hoped that such one-off special measures were able to assist them to tide over their difficult circumstances.

To safeguard the interests of the tenants living in subdivided units, the Chief Executive announced in February 2021 that the Government will enact legislation to impose the tenancy control on subdivided units. As the principal implementation agent under the proposed regulatory regime, the Department has been working intensively to assist the Transport and Housing Bureau to prepare the legislative amendments to the Landlord and Tenant (Consolidation) Ordinance. In July 2021, a bill to amend the said Ordinance was introduced into the Legislative Council for its scrutiny.

The 2021-22 general revaluation remained to be a challenging task, as it involved the review of all rateable values by reference to the rental information and relevant factors as at the designated reference date of 1 October 2020, amid the COVID-19 epidemic. With the devotion and concerted efforts from colleagues, the annual revaluation was completed successfully in March 2021. The new Valuation List and Government Rent Roll containing 2.60 million and 2.04 million assessments respectively, were available for public inspection online at the Department's website at www.rvd.gov.hk and the Property Information Online (PIO) service at www.rvdpi.gov.hk during the proposal period from 22 March to 31 May 2021.



重估完成後，應課差餉租值平均下跌 7.4%，惟本署仍接獲接近 60 000 份要求下調應課差餉租值的建議書。雖然數字較去年微跌 5%，但仍屬近年高位，這可能因為很多企業和市民受持續不利經濟因素所影響。

本署以客為本的電子政府服務，尤其是在實施社交距離措施的疫情期間，為公眾帶來更大便利。例如，物業資訊網提供全天候服務，讓公眾查閱物業的最新應課差餉租值、差餉及地租帳目的最新資料，以及主要物業資料，如私人住宅物業（不包括村屋）的實用面積和樓齡。本署的電子差餉地租單服務，亦可讓已登記用戶接收電子帳單、於網上繳款、瀏覽付款記錄、更新通訊地址，以及一次過管理同一用戶名下多個物業的綜合帳目。

本署借助過去成功推行電子服務的成功經驗，計劃開展提升「遞交表格電子化」（電子表格）服務的工作，以支援「智方便」。「智方便」是政府於 2020 年 12 月推出的一站式個人化數碼服務平台，方便市民以單一數碼身分登入使用各項網上服務。本署亦將於 2022 年年中為所有部門表格提供以電子方式遞交表格的選項，並會加以檢討，以期提升部門表格的易用度和簡潔性。

Despite an average reduction in rateable values of 7.4% following the revaluation, we received almost 60 000 proposals seeking to reduce the rateable values, a slight drop of 5% from last year's number but still very high amongst recent years', possibly due to sustained adverse economic impacts experienced by many businesses and individuals.

The Department's customer-centric e-Government services have been providing added convenience to the public, especially during the pandemic with social distancing measures in force. For example, the PIO service offers round-the-clock service for the public to check the latest rateable values of properties, up-to-date information of rates and Government rent accounts, as well as essential property information such as saleable area and building age of private domestic properties (excluding village houses). Our eRVD Bill service allows registered users to receive electronic demands, settle payment online, view payment history, update correspondence address, and manage one consolidated account of multiple properties under the same user at one go.

Leveraging on the Department's past successes in launching e-services, the Department has planned to upgrade our "Electronic Submission of Forms" (e-Form) service to adopt "iAM Smart", a one-stop personalised digital service platform launched by Government in December 2020 that facilitates the public to login with a single digital identity for using various online services. The Department will also provide e-submittable options for all departmental forms by mid-2022 and review them with a view to improving their user-friendliness and conciseness.



署長序言 Commissioner's Overview

此外，本署將會推出經重新設計的網站，以提供更佳的用戶體驗，優化顧客界面，讓用戶更簡易地以電子方式獲取公共服務和資訊。另外，為配合政府的開放數據政策，本署與政府其他決策局和部門合作，透過公共資料入門網站「資料一線通」和空間數據共享平台網頁，逐步向市民發放與物業有關的資料集和空間數據，從而促進創新和研究，以及支持香港成為更具競爭力、可持續發展的智慧城市。

我們很榮幸本署在「私隱之友嘉許獎 2021」獲頒發銀獎狀，以表揚我們在建立保護個人資料私隱的良好企業文化方面所作的努力和堅持。我們將繼續堅守尊重和保護個人資料私隱的最高標準，並致力在部門內推動這種文化。

機遇與展望

本署堅定不移地以專業態度向市民提供顧客至上和具成本效益的優質服務，以及利用新科技尋求更多發展電子政府的機遇。我們會努力推行下列措施：

- 優化電子表格服務，以配合電子政府措施，讓市民可以用更簡易和方便的電子方式遞交部門表格；
- 探討資訊科技方案，以支援在 2019 冠狀病毒病疫情過後的新工作模式；

Moreover, we will launch a re-designed website to provide better user experience, enhance customer interface and ease in accessing public services and information electronically. Furthermore, to align with Government's open data policy, the Department has progressively released property-related datasets and spatial data to the public through the Public Sector Information and the Common Spatial Data Infrastructure portals in collaboration with other Government bureaux and departments. This is to facilitate innovation and research and to support Hong Kong to become a more competitive, sustainable and smarter city.

We are delighted that the Department was awarded the Silver Certificate in the "Privacy-Friendly Awards 2021", recognising our efforts and perseverance in building a good corporate culture for protecting personal data privacy. We will continue to uphold a high standard in respecting and protecting personal data privacy and dedicate our efforts in promoting such a culture within the Department.

Opportunities and Prospects

The Department is strongly committed to delivering the best customer-focused and cost-effective services to the community in a professional manner, and capitalising new technologies to pursue more e-Government opportunities. We will endeavour to pursue the following initiatives:

- Enhancing e-Form service, as a support to the e-Government initiatives, to provide members of the public with an easier and more convenient means of submitting departmental forms electronically;
- Exploring information technology solutions to support the new working model in the wake of the COVID-19 epidemic;



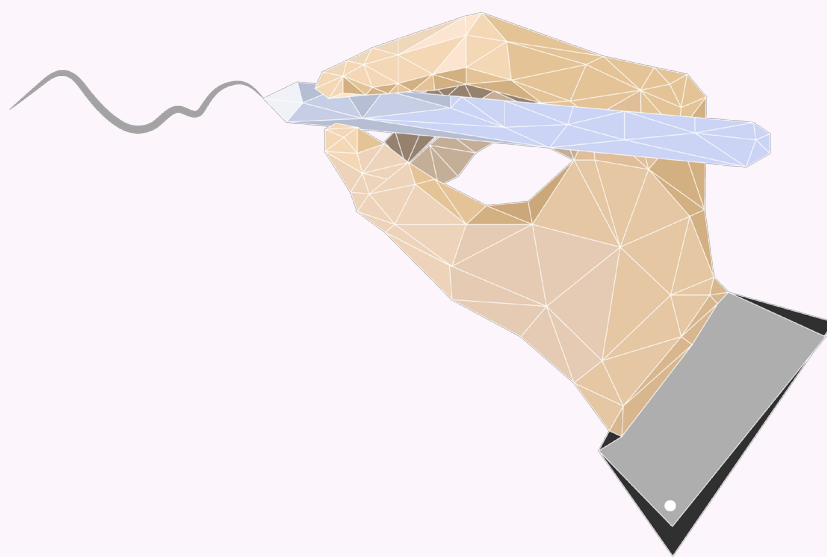
- 繼續提升差餉及地租的發單和繳款服務，並就收費服務提供更多電子繳款方法，切合繳納人的需要；
 - 加強批量估價工作，有效率地提供公平合理的估價；
 - 探討與其他政府部門合作的機遇，以期提升本署的網上服務；以及
 - 發掘方法提升運作效率，把握機會將合適的工作外判，以期促進成本效益和工作效率之餘，改進服務，推陳出新。
- Improving billing and payment services for rates and Government rent continuously and providing more electronic payment options for chargeable services to meet the needs of payers;
 - Enhancing mass valuation work in order to provide equitable valuations in an efficient way;
 - Exploring opportunities for collaboration with other Government departments with a view to enhancing our online services; and
 - Identifying ways to enhance 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.

最後，對各位同事辛勤工作和取得的成果，得以讓本署為顧客提供優質服務，以及同事在工作繁重的一年，仍然努力不懈，以靈活求變的精神面對種種挑戰，我謹此深表謝意。

Lastly, I would like to thank all our staff for their hard work and achievements in providing the best possible service to our customers, as well as their unfailing support and resilience in rising to the many challenges in a very demanding year.

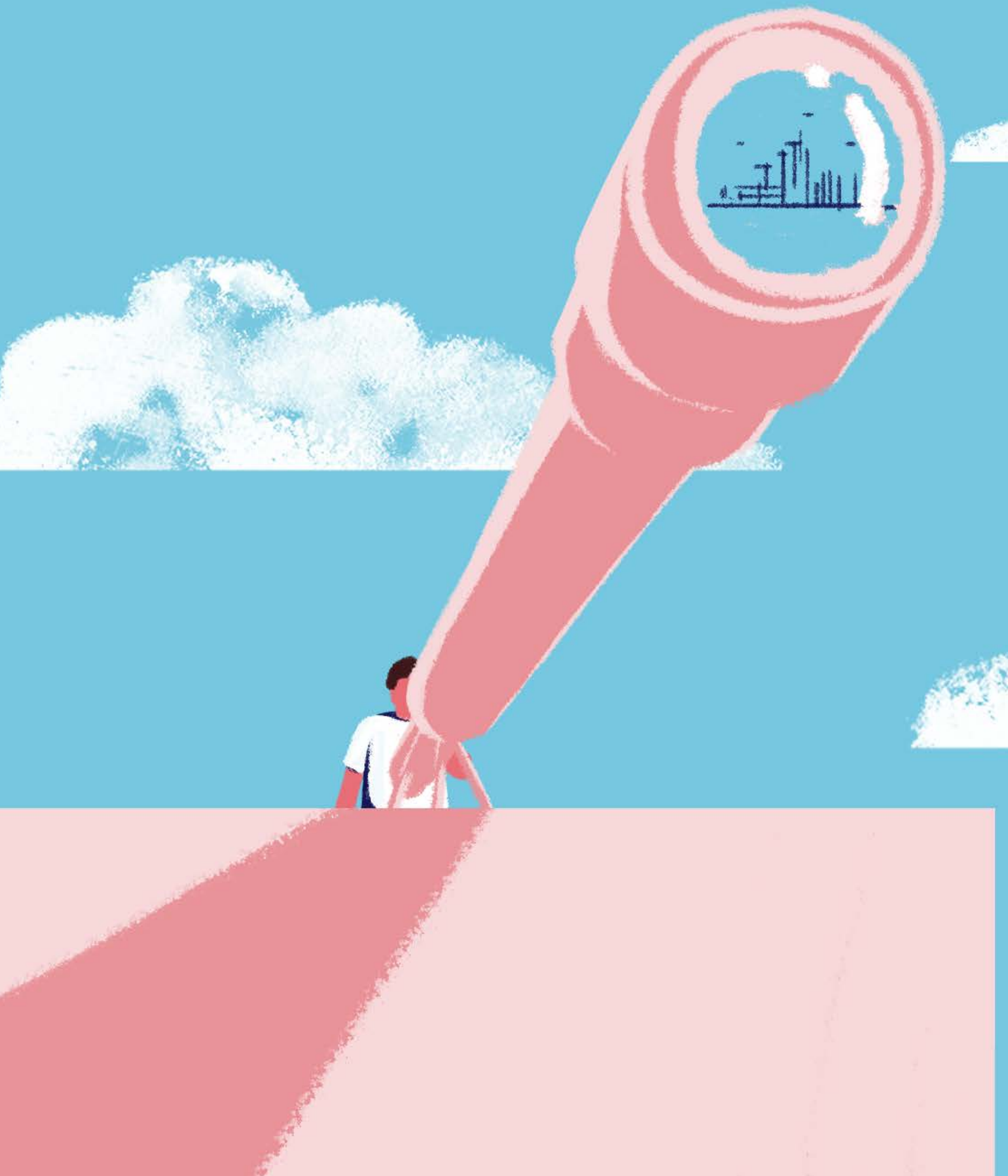
差餉物業估價署署長
蕭家賢太平紳士
2021年10月

Kevin K Y SIU, JP
Commissioner of Rating and Valuation
October 2021



理想和使命

Vision and Mission

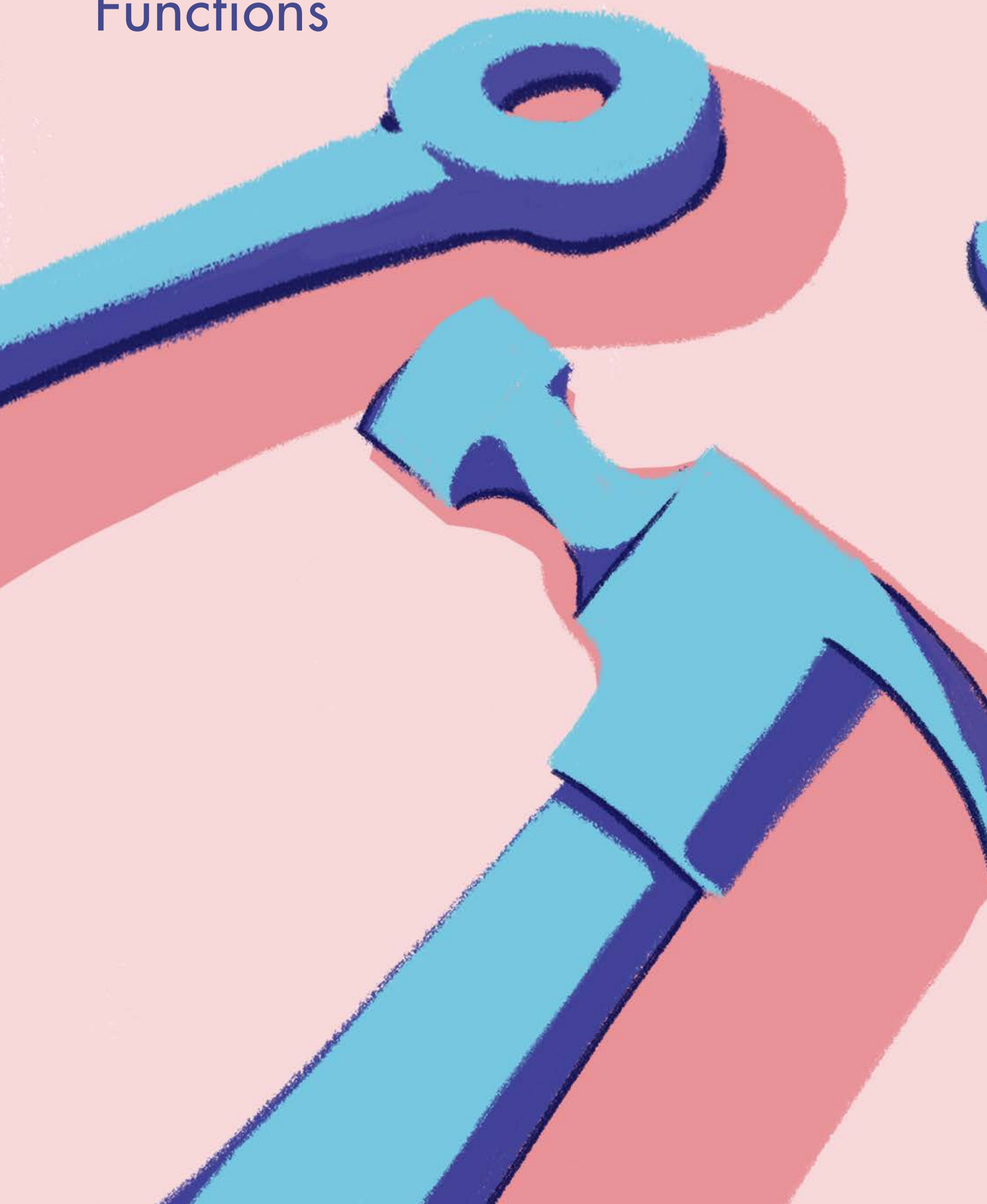


理想	在物業估價和資訊服務的領域，成為全球同類專業公營機構的典範。
Vision	To be a world-wide model as a public agency in property valuation and information services.

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>
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>

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>
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



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



差餉物業估價署的主要職能計有：

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

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2021年4月1日，估價冊所載的差餉估價物業單位有2 599 520個，應課差餉租值總值約為6 810億元，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).

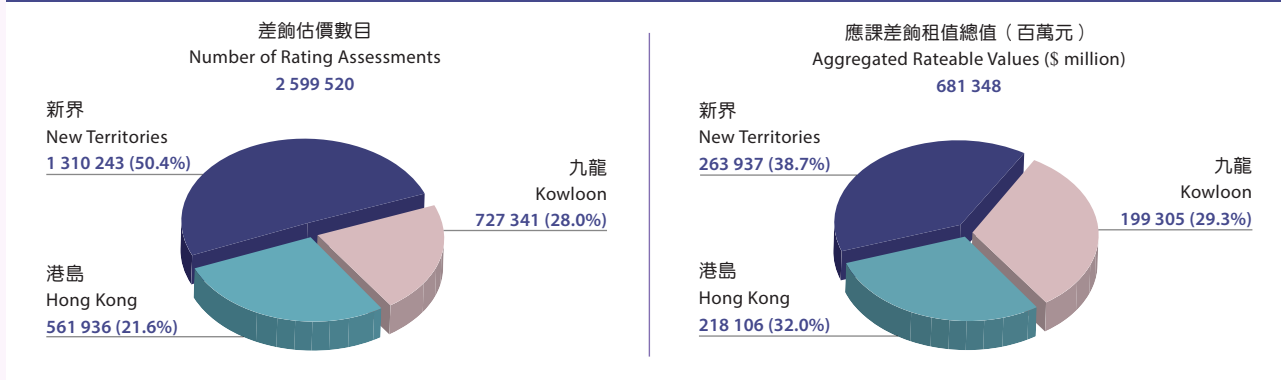
The Valuation List

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

The Valuation List as at 1 April 2021 contained 2 599 520 rating assessments with a total rateable value of about \$681 billion. Further details are shown in Tables 1 - 8.



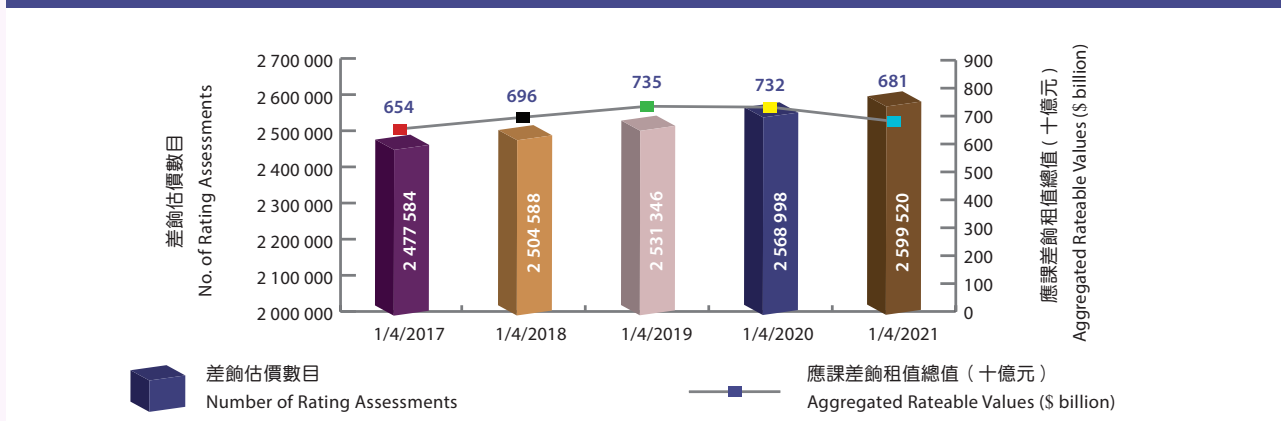
截至2021年4月1日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2021



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).



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 2021 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 035 838 個，應課差餉租值總值約為 4 260 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 2 035 838 assessments as at 1 April 2021 with an aggregated rateable value of about \$426 billion. Further details are shown in Table 9.

Under Cap. 515, the Government rent is charged at 3% of the rateable value of a property and is adjusted in step with changes in the rateable value. Properties so liable to the Government rent are those held under 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.

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。

為其他政府部門提供估價服務

本署亦經常因應其他政府部門和半官方機構的工作需要而提供估價服務。

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。本署定期編制多項統計數據，並分發給決策局和其他政府部門參考。

此外，本署亦會應各局和部門的要求，展開專題分析。

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.



編配門牌號數

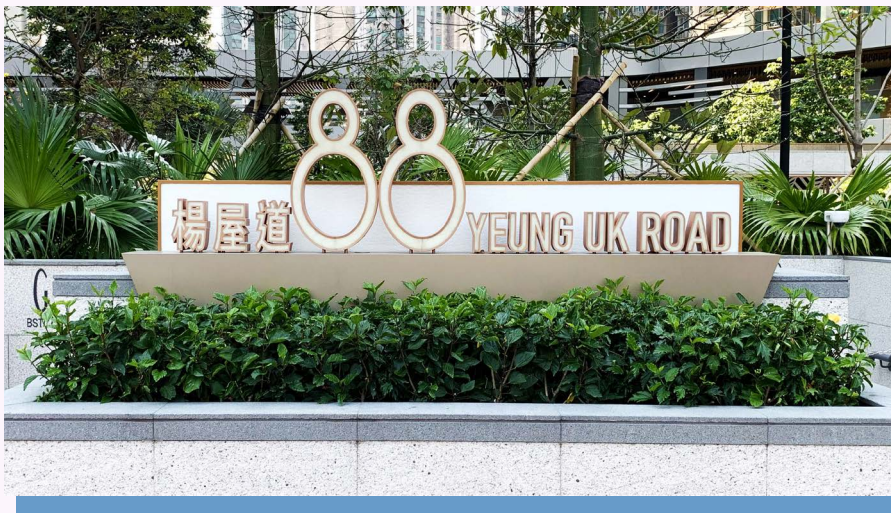
根據《建築物條例》（第 123 章），差餉物業估價署署長獲授權向建築物的擁有人發出命令，規定在有關建築物標示獲編配的門牌號數。

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標示運動，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。

市民亦可瀏覽本署網站或透過本署 24 小時自動電話資訊服務，獲得一般租務資訊。

新租出或重訂協議通知書

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

Landlord and Tenant Services

The Department administers the Landlord and Tenant (Consolidation) Ordinance (Cap. 7) which deals with matters relating to the rights and obligations of landlords and tenants.

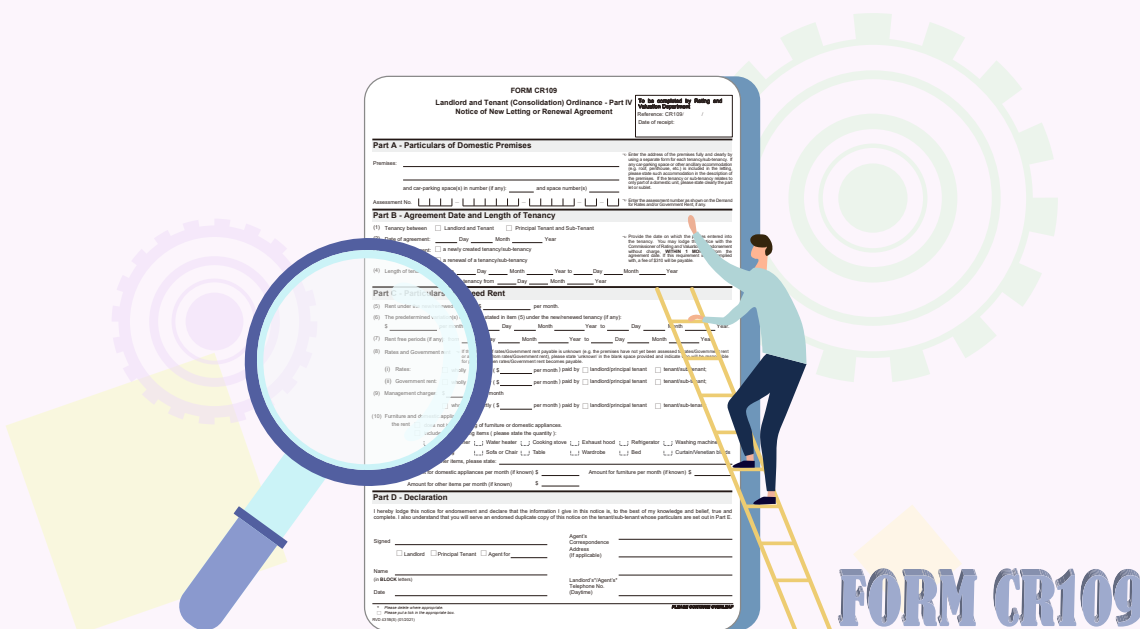
Advisory and Mediatory Services

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

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

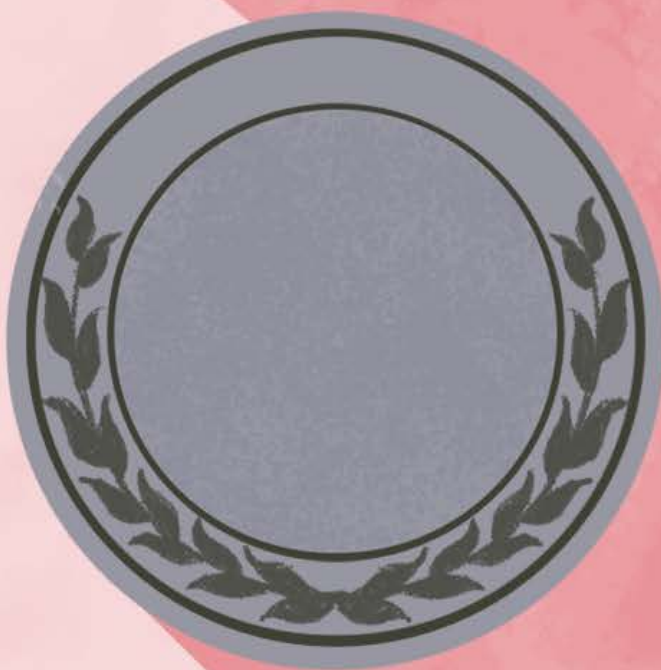
Notice of New Letting or Renewal Agreement

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



- 
- 24 評估差餉和地租
Rating and Government Rent
 - 29 帳目和發單
Accounting and Billing
 - 32 估價及物業資訊服務
Valuation and Property Information Services
 - 36 業主與租客服務
Landlord and Tenant Services
 - 37 服務表現和目標
Performance and Service Targets

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 2020-21 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

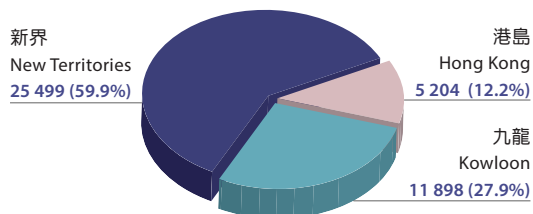
Maintenance of the Valuation List and Government Rent Roll

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".

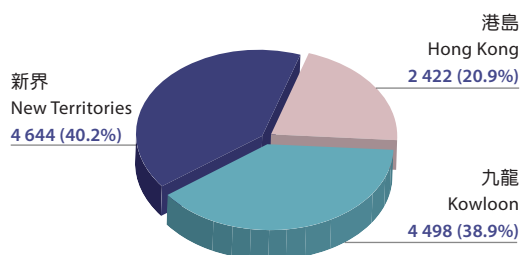
The number of interim valuations and deletions carried out in 2020-21 are shown in Table 10. The following charts show the distribution by region of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:

2020-21 年度臨時估價和刪除估價
Interim Valuations and Deletions in 2020-21

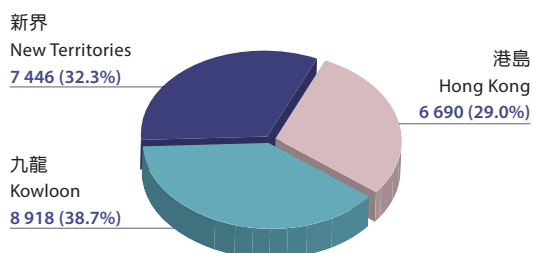
臨時估價數目
Number of Interim Valuations
42 601



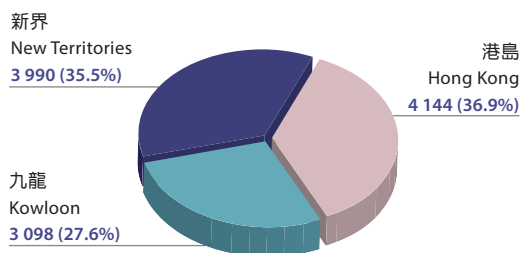
刪除估價數目
Number of Deletions
11 564



臨時估價的應課差餉租值 (百萬元)
Rateable Value (\$ million) of Interim Valuations
23 054



刪除估價的應課差餉租值 (百萬元)
Rateable Value (\$ million) of Deletions
11 232





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2021-22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2 599 520個物業的應課差餉租值，以及載於地租登記冊內2 035 838個物業的應課差餉租值。

新應課差餉租值乃根據2020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2021年4月1日。



重估完成後，差餉及地租的應課差餉租值分別平均下跌7.4%和6.3%。

在新的估價冊內，其中少於0.5%物業的應課差餉租值平均上升7.6%，另有22.6%物業的應課差餉租值維持不變，餘下76.9%物業的應課差餉租值則平均下跌9.4%。

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。

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 2 599 520 assessments in the Valuation List and 2 035 838 assessments in the Government Rent Roll were reviewed in the revaluation for 2021-22.

The new rateable values which took effect on 1 April 2021 were based on market rents as at the designated reference date of 1 October 2020.

The exercise had resulted in an average decrease in rateable values of 7.4% for rates and 6.3% for Government rent.

For less than 0.5% of the properties in the new Valuation List, the rateable values were increased by 7.6% on average. Another 22.6% had no change in rateable values. The remaining 76.9% of the properties had their rateable values decreased by 9.4% 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，本署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.



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。2020-21 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 2021 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 2020-21, 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 2021 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	-	-	8	29 281
九龍 Kowloon	-	-	1	43
新界 New Territories	1	10	466	39 947
總數 Overall	1	10	475	69 271



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 2021 年 4 月 1 日，地租登記冊記載的估價物業單位有 2 035 838 個。

2020-21 年度，本署為徵收地租而作出的臨時估價有 34 012 個，刪除估價則有 5 488 個，詳情見表 10。

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

此外，土地審裁處聆訊一宗發展用地估價方法的測試個案，並於 2008 年 2 月作出裁決，結果認同本署所採用的估價方法，但上訴人不服審裁處的裁決，並就法律觀點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。

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

The number of assessments in the Government Rent Roll as at 1 April 2021 was 2 035 838.

The number of interim valuations and deletions carried out in 2020-21 for Government rent purposes were 34 012 and 5 488 respectively. Details are in Table 10.

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

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





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2021年3月31日，有230 809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 2021, there were 230 809 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)
2016-17	1 701	812	1 182	422
2017-18	2 166	310	1 106	435
2018-19	511	107	1 963	602
2019-20	-	-	489	96
2020-21	-	-	2 019	538

帳目和發單

差餉收入

2020-21年度的差餉收入約為190.44億元，反映了年內因差餉寬減措施而少收約174.83億元的款額。

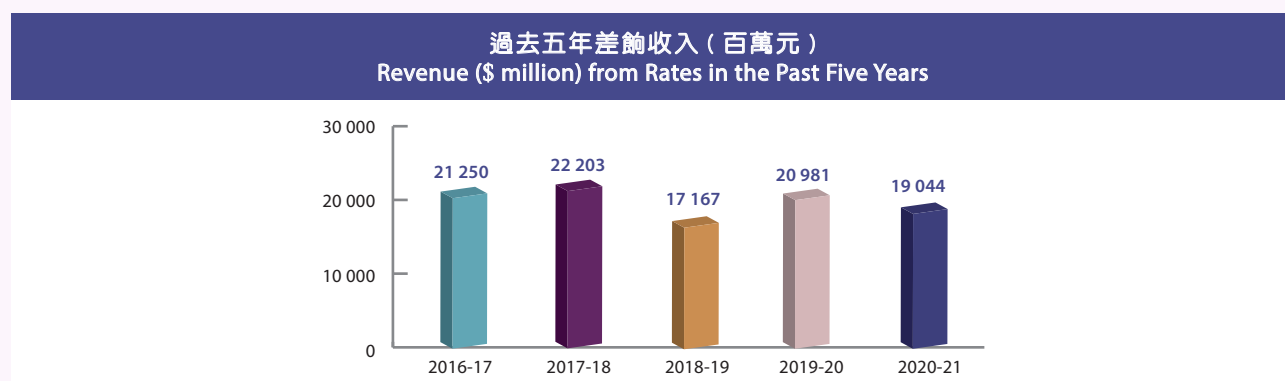
下圖顯示過去五年的差餉總收入：

Accounting and Billing

Revenue from Rates

The revenue from rates in 2020-21 was about \$19 044 million, reflecting the loss in revenue of about \$17 483 million attributable to rates concession granted in the year.

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



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。2020-21 年度退還的款額微不足道。

差餉欠款

2020-21 年度，本署向欠交差餉的業主追討欠款的個案約有 28 900 宗。

該財政年度終結時，約有 27 000 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 2021 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

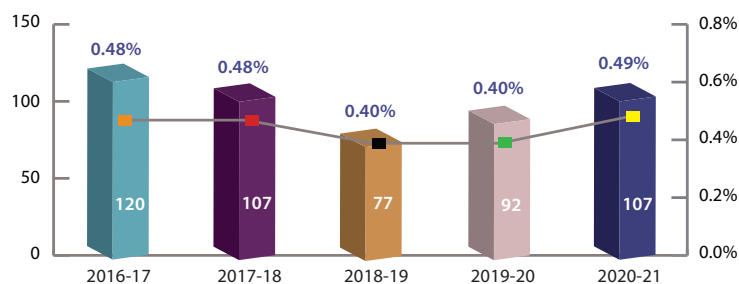
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2020-21.

Arrears of Rates

In 2020-21, the Department took recovery action in respect of arrears outstanding for about 28 900 cases.

Some 27 000 accounts had outstanding rates at the end of the financial year. The number of accounts with outstanding rates excluded the properties for which applications for rates exemption by indigenous villagers were being processed. By 31 March 2021, 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



地租收入及欠款

2020-21 年度按第 515 章評估的地租收入約為 128.37 億元。

截至 2021 年 3 月 31 日，拖欠地租的帳目約有 22 000 個，未收的款項約為 9 900 萬元，平均欠款佔全年平均地租徵收額 0.7%，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 2021 年 4 月 1 日，本署處理約 267 萬個差餉和地租帳目。下圖顯示各類帳目的數量：

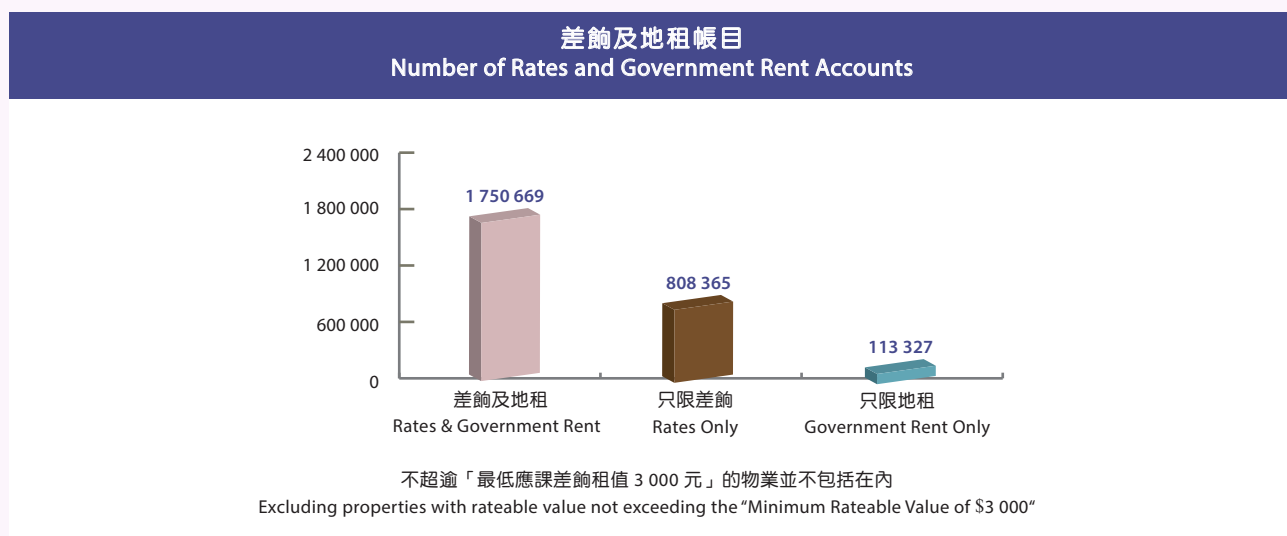
Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2020-21 was about \$12 837 million.

Some 22 000 accounts had rent arrears as at 31 March 2021, comprising about \$99 million. The percentage of average arrears to average annual Government rent demanded was 0.7%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

Rates and Government Rent Accounts

About 2.67 million rates and Government rent accounts were maintained by the Department as at 1 April 2021. These accounts are set out in the chart below:



宣傳準時繳款

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

Announcement on Prompt Payment

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

估價及物業資訊服務

Valuation and Property Information Services

印花稅

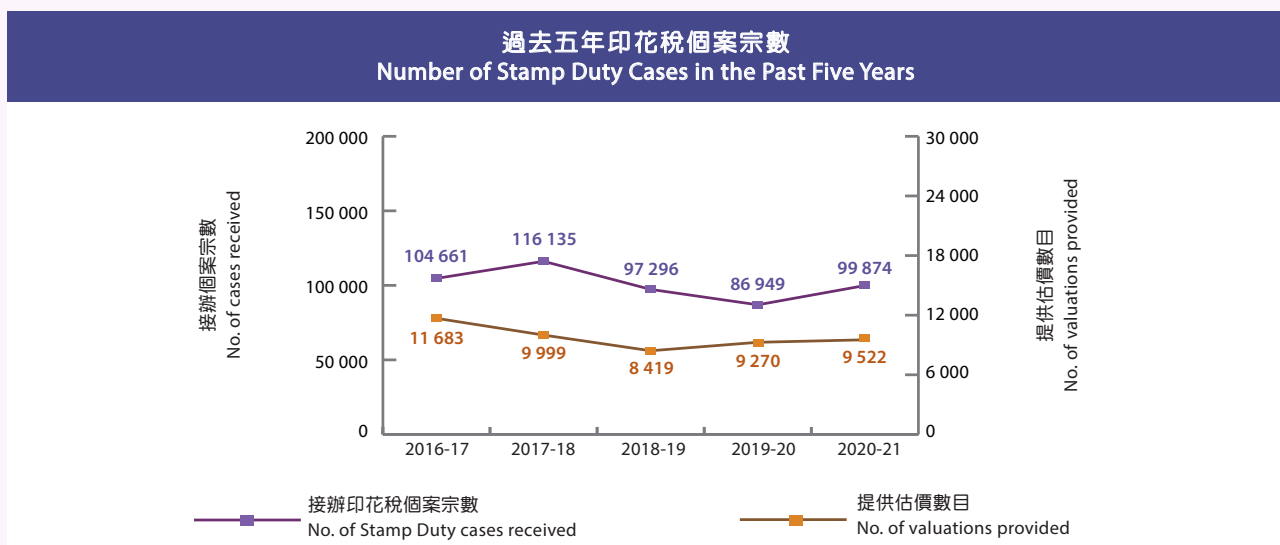
Stamp Duty

2020-21 年度，本署共接獲 99 874 宗需作審查和估價的個案，並提供 9 522 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。

In 2020-21, the number of cases received for examination and valuation was 99 874. The Department provided 9 522 valuations where the stated consideration was considered inadequate and for properties transferred without stated consideration.

下圖顯示過去五年這方面的工作量：

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

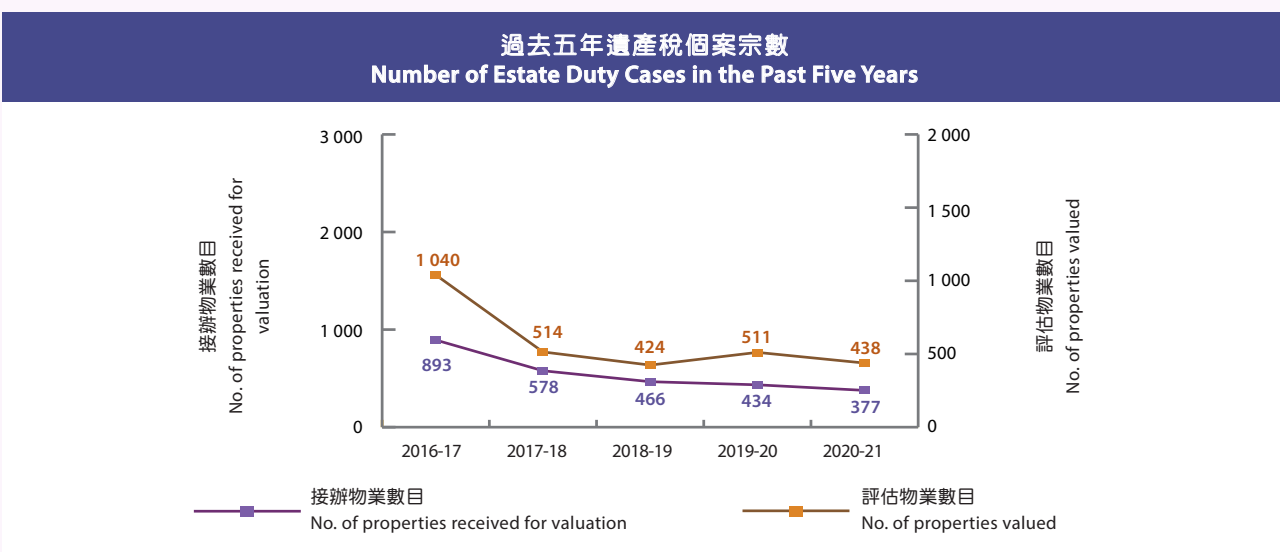


遺產稅

Estate Duty

年內共有 95 宗個案交由本署評定物業價值，涉及 377 個物業。下圖顯示過去五年的遺產稅工作量：

During the year, 95 cases involving 377 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:





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

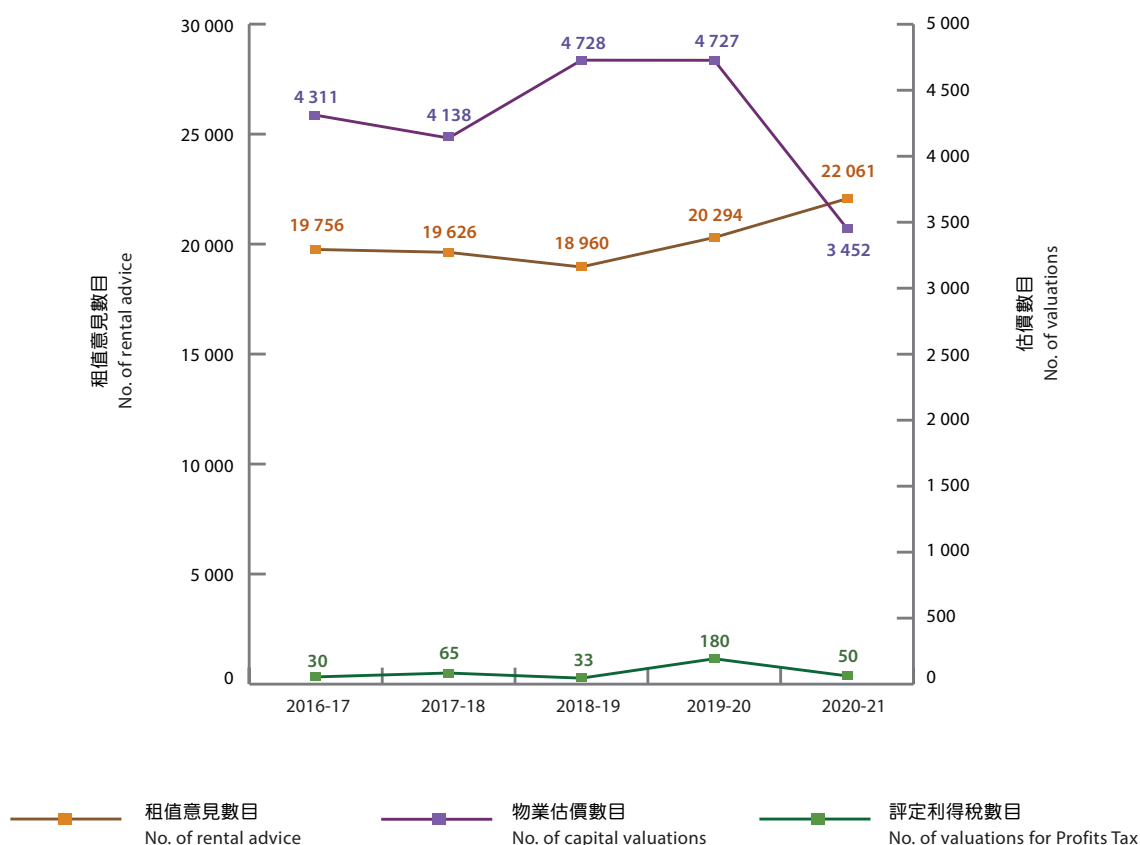
為其他政府部門和半官方機構提供估價服務

Valuations for Other Government Departments and Quasi-Government Bodies

過去一年間，為其他政府部門和半官方機構提供的估價服務，包括 22 061 宗租值意見、3 452 個物業售價評估，以及處理 50 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 22 061 rental advice, 3 452 capital valuations and 50 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:

過去五年為其他部門提供的估價數目
Number of Valuations for Other Departments in the Past Five Years



物業資訊服務

本署繼續積極進行物業研究和市場監測工作，以協助政府制定政策。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》2021年版回顧2020年物業市場的情況，並預測2021及2022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透過本署的24小時自動電話資訊服務，以傳真方式索取資料。

本署一向致力促進物業市場的公平和透明度。為配合實施《地產代理條例》（第511章），市民可利用本署物業資訊網的收費服務，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。物業資訊網亦可供市民於網上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，而所需費用遠較其他查詢途徑為低。

Property Information Services

The Department has continued to play an active role in facilitating property research and market monitoring for Government policy purposes. Requests for information from the public, Government bureaux, departments and organisations are received continuously. The Department is also heavily involved in providing property information to the Transport and Housing Bureau on housing production and the property market to facilitate gauging of territory-wide housing development and market activities.

The 2021 edition of the “Hong Kong Property Review” gives a review of the property market in 2020 and provides forecasts of completions in 2021 and 2022. It is available for free download from the Department’s website.

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

The Department has been committed to promoting fairness and transparency in the property market. To facilitate implementation of the Estate Agents Ordinance (Cap. 511), members of the public can obtain, at a fee, information on the age, saleable area and permitted use of a residential property (excluding village houses) through the Department’s Property Information Online (PIO) service. The PIO also provides online enquiry on rateable values of properties for the latest three years of assessment and on rates and Government rent accounts, with a much reduced fee as compared to that charged for requests made through other channels.



編配門牌號數

2020-21 年度獲編配門牌號數的發展項目有 814 個，其中 748 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》，這份刊物的資料在每季（即 1 月、4 月、7 月和 10 月）均會更新。

Building Numbering

During 2020-21, 814 developments were allotted with building numbers, of which 748 were in the New Territories.

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

Names of Buildings

The "Names of Buildings" can be viewed free of charge at the Department's website and was updated quarterly in January, April, July and October of the year.





服務表現和成就 Performance and Achievements

業主與租客服務

諮詢和調解服務

2020-21 年度，本署處理約 71 000 宗查詢，其中 28 000 宗由本署每天派駐土地審裁處當值的人員處理，另有 600 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。

新租出或重訂協議通知書

2020-21 年度，本署共處理約 59 000 份新租出或重訂協議通知書。

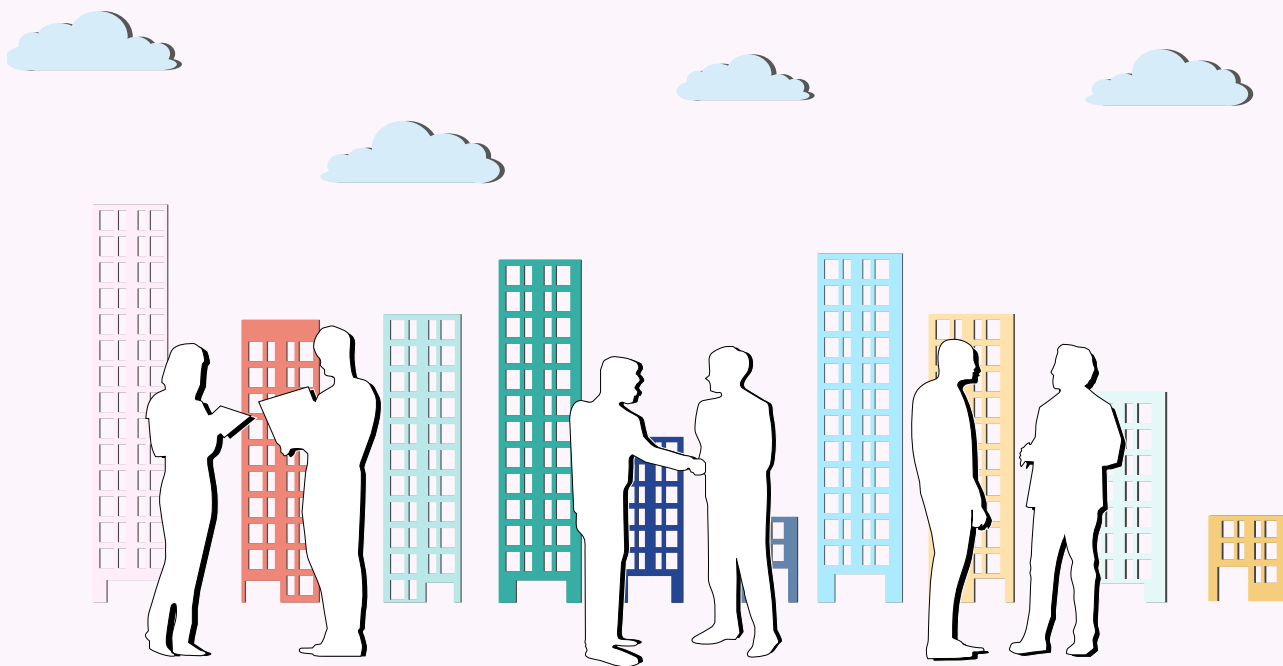
Landlord and Tenant Services

Advisory and Mediatory Services

In 2020-21, some 71 000 enquiries were handled, with 28 000 and 600 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.

Notice of New Letting or Renewal Agreement

A total of some 59 000 Notices of New Letting or Renewal Agreement were processed in 2020-21.





服務表現和目標

服務承諾

在 2020-21 年度服務承諾所載的 11 項工作中，有九項均達標或超額完成。



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 the 11 work items listed in the 2020-21 Performance Pledge, the set service levels or targets for nine items 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.

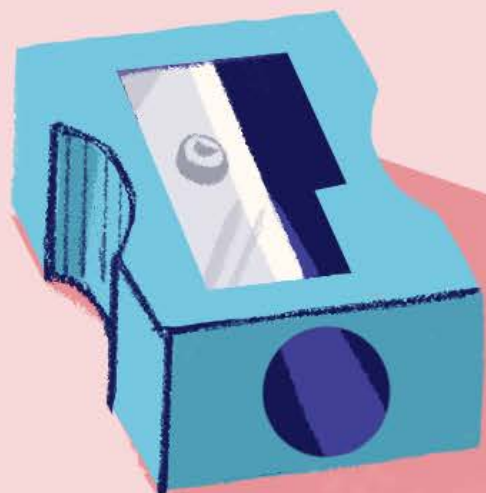
The system is also used to inform the public of any changes in policy and procedures affecting them. The public may access this service through telephone by dialling 2152 2152.


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



- 
- 40 物業資訊網
Property Information Online (PIO)
 - 40 以電子方式遞交表格及通知書
Electronic Submission of Forms and Notices
 - 41 發出徵收差餉地租電子通知書
Electronic Issue of Rates/Government Rent Demands
 - 41 電子繳費渠道
Electronic Payment Channels



新增和優化服務 New and Improved Services

物業資訊網

物業資訊網為市民提供以下網上服務：

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

- 查閱新公布的估價冊及地租登記冊（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
- 差餉或地租繳納人查詢其私人住宅物業（不包括村屋）的實用面積及樓齡。

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。本署會為收費服務提供更多電子付款方法，並探討與其他政府部門加強合作的機會，以提升我們的網上服務。

以電子方式遞交表格及通知書

本署接受以電子方式遞交按《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，這是郵寄或親身遞交表格等傳統方式以外的另一個便利選擇。本署會審視如何進一步簡化表格和增設更多電子方式，

Property Information Online (PIO)

The PIO has provided the public with the following online 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 saleable area and age for individual rates or Government rent payers of their private domestic properties (excluding village houses).

With the alignment of address records with the Land Registry, PIO offers a versatile bilingual search engine with five different searching paths 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 provide more electronic payment options for the chargeable service and explore the opportunities for further collaboration with other Government departments with a view to enhancing our online service.

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. The service serves as a convenient alternative to the conventional mode of



例如採用「智方便」平台，讓顧客更容易及方便地遞交表格。市民可瀏覽本署網站 www.rvd.gov.hk 查詢有關「遞交表格電子化」的資料。

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 51 000 名用戶登記使用，連結約 74 500 個繳納人帳目，其中大約 64% 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，本署更推出該服務的電子付款平台，供繳納人即時清繳電子帳單。

已登記繳納人可使用「電子差餉地租單」服務收取有關發出《物業詳情申報表》（表格 R1A）的通知訊息、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。持有多个物業的繳納人也可利用「電子差餉地租單」服務，一次過清繳全部帳項，並管理其綜合帳目。「電子差餉地租單」服務現已支援「智方便」。「智方便」是政府於 2020 年 12 月推出的一站式個人化數碼平台，讓已登記用戶以單一的數碼身份認證接收個人化提示。

電子繳費渠道

本署為差餉及地租繳納人提供多種快捷、方便的電子繳費渠道，包括繳費靈、網上銀行繳費服務和電子支票 / 電子本票。繳納人亦可利用本署網頁「帳目查詢」服務所取得的「付款 QR 碼」，於郵政局和便利店繳交款項。由 2020 年起，本署已在季度和首次徵收差餉及 / 或地租通知書上印備「轉數快」二維碼。在本署網頁「帳目查詢」服務內亦可獲取該二維碼。繳納人可使用任何支援相關功能的流動銀行應用程式或電子錢包掃描二維碼，快捷繳款。

servicing a form by post or in person. We have been reviewing our forms to further simplify them, and will enable more electronic options such as adoption of “iAM Smart” platform to facilitate our customers in submitting forms more easily and conveniently. The public can visit the Department’s website at www.rvd.gov.hk for information on “Electronic Submission of Forms”.

Electronic Issue of Rates/Government Rent Demands

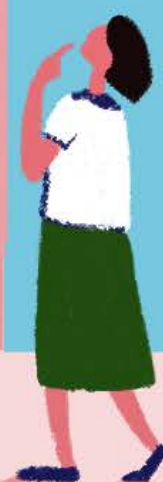
Since the launch of “eRVD Bill” Service in December 2010, over 51 000 subscribers have registered for the service, linking up about 74 500 payer accounts. It is encouraging to see that about 64% of the subscribers have opted to drop their paper bills. To provide a seamless billing and payment service, the e-Payment platform of the service allows payers to settle their electronic demands instantly.

Registered payers may use “eRVD Bill” Service to receive notification messages about the issue of “Requisition for Particulars of Tenements” (Form R1A), enquire the payment history and update correspondence address or other personal details of an account. Payers with multiple properties can settle their demands in one single transaction at the “eRVD Bill” Service, and manage their consolidated accounts. “eRVD Bill” Service has now supported “iAM Smart”, a one-stop personalised digital platform launched by the Government in December 2020, enabling registered payers to receive personalised notifications using a single digital identity.

Electronic Payment Channels

We offer a variety of electronic channels for fast and convenient payment of rates and Government rent, including PPS, internet banking payment service and e-Cheque/e-Cashier’s Order. Payers can also obtain a “payment QR code” from our online Account Enquiry Services for making payment at post offices and convenience stores. Starting from 2020 onwards, the Faster Payment System (FPS) payment code has been printed on the quarterly demands and first demands for rates and/or Government rent. It can also be obtained from our online Account Enquiry Services at our website. Payers can scan the payment code and make payment quickly by using any supporting mobile banking applications or e-wallets.

迎接挑戰 Challenges Ahead



- 
- 44 每年全面重估應課差餉租值
Annual General Revaluation
 - 44 檢討差餉制度
Review on Rating System
 - 44 評估地租
Government Rent Assessment
 - 45 分間單位的租務管制
Tenancy Control of Subdivided Units
 - 45 外判機遇
Outsourcing Opportunities
 - 45 推行部門資訊科技計劃
Implementation of Departmental
Information Technology Plan (DITP)



每年全面重估應課差餉租值

全面重估差餉的目的，是根據市值租金水平重新評估物業的應課差餉租值，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的工作態度。

檢討差餉制度

財政司司長在 2021-22 年度《財政預算案》宣布，財經事務及庫務局（財庫局）和本署將檢討差餉制度是否有優化空間。有關檢討將涉及應否引入累進差餉制度、為自住物業提供恆常差餉寬減，以及把繳納差餉的主要法律責任由物業的使用人轉移至業主的建議。本署會與財庫局攜手檢討差餉制度，以期更有效地達到相關政策目標。這項工作將在未來數年為本署帶來重大挑戰。

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。

Annual General Revaluation

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

Review on Rating System

As announced by the Financial Secretary in his 2021-22 Budget, the Financial Services and the Treasury Bureau (FSTB) and the Department would review whether there is any room for improvement in respect of the rating system. The review will study the cases for introducing a progressive element to the rating system, providing rates concession to owner-occupied properties on a regular basis and shifting the primary liability for rates payment from the occupier to the owner of a property. The Department will work hand in hand with the FSTB in reviewing the rating system with a view to better meeting relevant policy objectives. This task will pose a great challenge to the Department in the years to come.

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.



分間單位的租務管制

為保障分間單位租戶的權益，政府決定提交草案修訂《業主與租客（綜合）條例》，以實施分間單位的租務管制。年內，本署全力協助運輸及房屋局制訂相關的法例修訂。修訂條例草案一經立法會通過，本署將致力執行各項工作，包括提高市民對新規管制度的認識、處理查詢及就租務事宜提供諮詢和調解服務等。

外判機遇

本署一直積極發掘外判機遇，以期提高運作效率，並尋求服務改進和創新。年內，本署把空置物業調查、評估本港物業、職員培訓課程和優化部門網頁等工作外判。有效管理外判的各項主要問題，包括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。

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。本署正根據最新制訂的部門資訊科技計劃，分階段推行有關措施，以有系統和具策略性的方式定下短期及中期計劃，藉以支援我們的業務。

Tenancy Control of Subdivided Units

To safeguard the interests of tenants of subdivided units, the Government decided to introduce a bill to amend the Landlord and Tenant (Consolidation) Ordinance for imposing tenancy control on subdivided units. During the year, the Department has rendered full support to the Transport and Housing Bureau in enacting the relevant legislative amendments. Upon passage of the amendment bill by the Legislative Council, the Department will be heavily engaged in various work, including promoting public awareness of the new regulatory regime, handling enquiries and providing advisory and mediatory services on tenancy matters, etc.

Outsourcing Opportunities

The Department has been actively identifying outsourcing opportunity to enhance operational efficiency and look for service improvement and innovation. During the year, we contracted out projects like vacancy survey, assessment of properties in the territory, training programme for staff and revamp of our website. Managing effectively all the key issues involved in outsourcing including quality assurance and risk control in order to deliver desired results will remain our challenges ahead.

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. The Department is implementing by phases the initiatives identified in the latest DITP to support our business in a systematic and strategic manner in the short to medium-term.

環保報告

Environmental Report



- 
- 48 環保政策和目標
Environmental Policy and Objectives
- 48 提高員工的環保意識
Promotion of Staff Awareness
- 49 節省能源
Energy Conservation
- 50 善用紙張及信封
Saving of Paper and Envelopes
- 51 廢物管理
Management of Wastes
- 52 採購環保產品
Procurement of Green Products
- 52 環保方面的成果
Green Performance
- 53 清新空氣約章
Clean Air Charter
- 54 前瞻
The Way Forward

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

環保政策和目標

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

政策： 差餉物業估價署使用資源時，遵循「減用、再用和再造」三大原則。

目標： 節約資源和減少廢物。

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

提高員工的環保意識

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

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

The Department is primarily responsible for the assessment of properties to rates and Government rent, maintaining accounts and issuing demand notes for their collection. We provide property valuation advice to Government bureaux and departments and compile property market statistics. We also provide advisory and mediatory services on landlord and tenant matters.

Environmental Policy and Objectives

The Department is committed to ensuring that our operations are conducted in an environmentally responsible manner and meeting the commitments of the Clean Air Charter. The Department has formulated its environmental policy and objectives as follows :

Policy : The Rating and Valuation Department will exercise the principles of Reduce, Reuse and Recycle in the consumption of resources.

Objectives : Resources saving and waste reduction.

The Department has integrated an environmentally responsible culture in all aspects of its operations and has accorded a high priority in implementing various green housekeeping measures in its operations. To this end, our Departmental Secretary is appointed as Green Manager to oversee and review the Department's green measures.

Promotion of Staff Awareness

To promote environmental awareness and participation among staff in the continuous improvement of environmental protection and enhancing energy conservation and efficiency on green issues, and to sustain staff support, the Department has:

- circulated regularly through the intranet system various departmental green housekeeping measures and up-to-date green initiatives;
- disseminated saving tips to promote economy in the use of resources;



- 鼓勵員工通過公務員建議書計劃、部門協商委員會會議提出環保建議；
 - 建立網上討論區，方便員工討論部門各項改善措施；以及
 - 藉着康樂社籌辦活動，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；
- 把電腦設備室的溫度調高攝氏 1 至 2 度；

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;
- adjust upwards the air-conditioning temperature of the computer equipment rooms by 1°C to 2°C;



環保報告 Environmental Report

- 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；
- 於洗手間安裝自動感應水龍頭以節省用水；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。

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。

- 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;
- install auto-sensitised water taps in toilets to save water; 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.

Vehicles

- encourage sharing of pool cars to reduce fuel consumption;
- plan routes to minimise the journey distance and time, and to avoid congested areas;
- plan travel or carpool to avoid single-passenger car trips;
- switch off vehicle engines while waiting to save energy and reduce vehicle emissions;
- closely monitor vehicle maintenance to ensure low emissions; and
- closely monitor vehicle fuel consumption.



善用紙張及信封

本署採取下列措施，以善用紙張及信封：

- 充分利用每張紙的正反兩面，並把多頁資料印在同一張紙上；
- 把過時表格的空白一面用作草稿紙；
- 使用再造紙代替原木漿紙；
- 影印機旁設置環保盒，放置經單面使用的紙張，以使用於複印；

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;



- 以可供重複使用的釘孔信封傳遞非機密文件；
 - 於會議時使用平板電腦，減少列印會議文件；
 - 重複使用信封及暫用檔案夾；
 - 發送傳真文件後，無需再郵寄文件的正本，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
 - 於佳節傳送電子賀卡。
- use transit envelopes for unclassified documents;
 - use tablets to store documents for meetings to save printing of hard copies;
 - reuse envelopes and loose minutes jackets;
 - avoid sending original documents after they have been sent by fax and the original documents can be used as a file copy;
 - stop the use of fax cover page where appropriate;
 - use computer to receive fax so as to screen out junk mail;
 - keep documents distribution list to minimal level;
 - reduce the number of hardcopy manuals and regulations, and maximise the use of the intranet system and other electronic means in distributing manuals and regulations;
 - release the Department's paper publications, staff newsletter, etc. by uploading the e-copy on the Department's Knowledge Management System, electronic bulletin board and homepage; and
 - send out electronic seasonal greeting cards during festive seasons.

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；
- 在日常運作中，以及在籌辦會議和活動時，避免使用即棄物品；
- 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;
- avoid using disposable items in daily operations as well as in organising meetings and events;
- return used laser printer toner and ink-jet cartridges for recycling; and
- participate in the recycling programme coordinated by the Building Management Office by placing recycling bins in the Department premises.

採購環保產品

本署致力推行環保採購，購買產品時盡可能考慮環保因素：

- 購置具有自動節能功能、符合能源效益的辦公室文儀器材；
- 購置環保產品，例如再造紙、可替換筆芯的原子筆、可循環再造的碳粉盒 / 噴墨盒及環保電池 / 充電池；
- 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

2020-21 年度本署的 A3 和 A4 紙耗用量合共為 10 309 令，較 2002-03 年度的 12 070 令減少 14.6%。此外，2020-21 年度 100% 的耗紙量為再造紙。

Procurement of Green Products

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

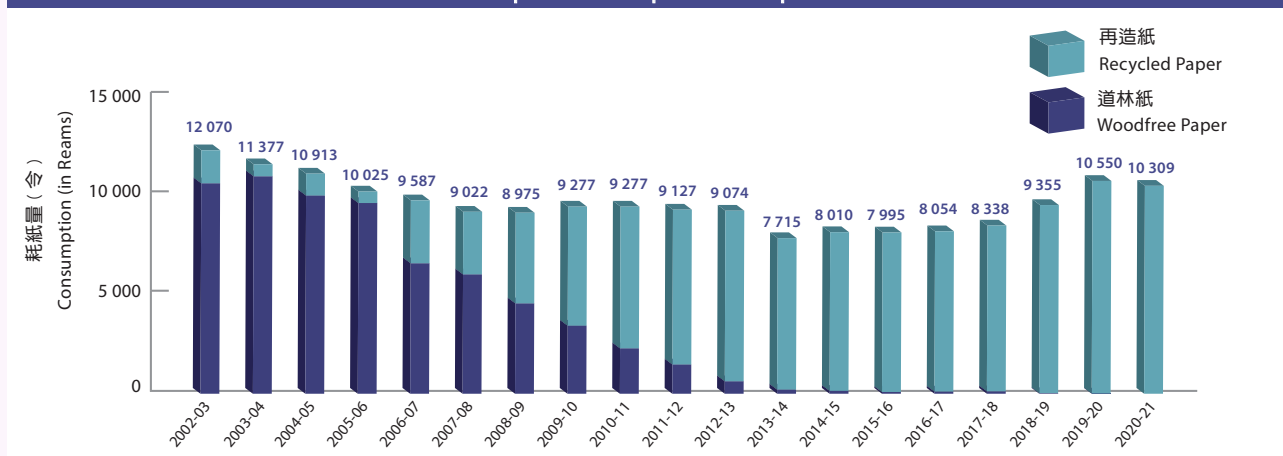
- procure energy efficient office equipment with automatic energy saving function;
- procure green products such as recycled paper, refillable ball pens, recyclable toner/inkjet cartridges and environmental-friendly/rechargeable batteries;
- adopt green specifications promulgated by the Environmental 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 2020-21 was 10 309 reams, indicating a reduction of 14.6% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2020-21 was met by recycled paper.

耗紙量比較表
Comparison of Paper Consumption





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2020-21年度最後一季為止，約有15萬個獨立帳目整合成大約2100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。2020-21年度共回收了33 574公斤廢紙及835個用完的碳粉盒 / 噴墨盒。

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 2020-21, about 150 000 individual accounts have been replaced by around 2 100 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 2020-21, 33 574 kilograms of waste paper and 835 numbers of empty toner/inkjet cartridges were collected for recycling.

Clean Air Charter

In line with the commitments of the Clean Air Charter, the Department has maintained and reminded staff to observe environmental standards/practices in improving air quality:

- comply with all the applicable ordinance and regulations related to vehicle operation;
- arrange annual maintenance to ensure proper function of the Department's vehicle; and
- adopt a number of energy saving measures in the office and for vehicle operation.

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，集合部門的書面知識，以及同事的工作經驗和知識，通過電子媒介以有效的方式讓同事分享。

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「電子差餉地租單」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 2018 年 12 月起，繳納人可於郵政局及便利店，利用從本署網頁取得的「付款 QR 碼」繳款。自 2020 年 4 月起，繳納人亦可掃描於本署網上帳目查詢服務提供的「轉數快」二維碼繳交差餉及 / 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.

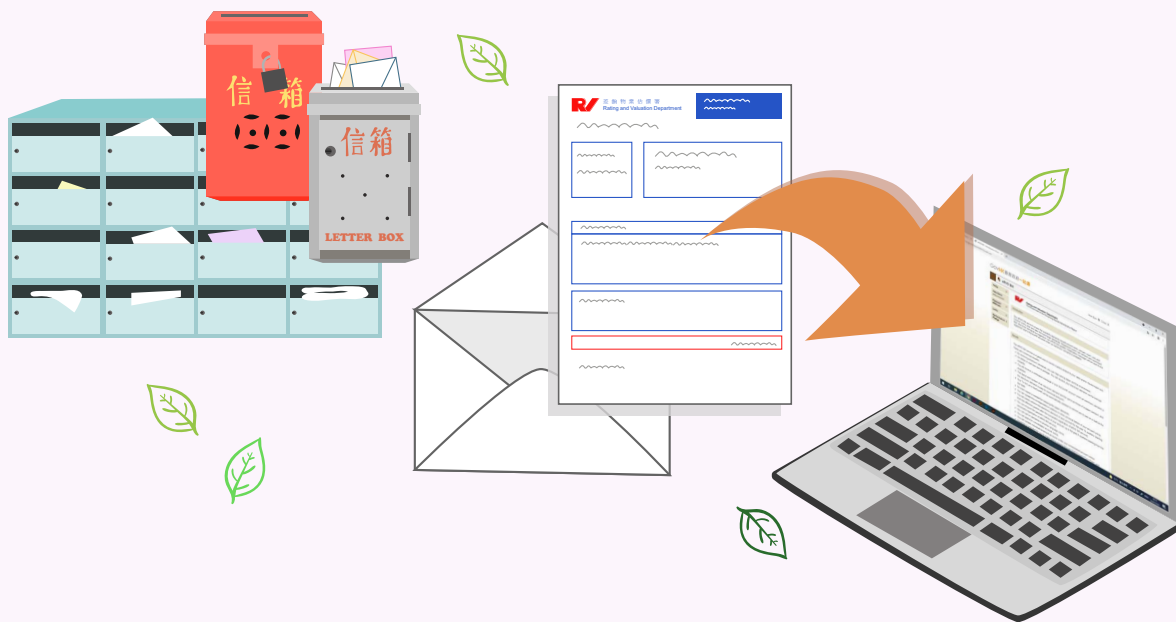
E-Billing

To provide a convenient, efficient service and to conserve paper consumption, the Department launched the "eRVD Bill" 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. Since December 2018, payers can obtain a "payment QR code" from the departmental website for making payment at post offices and convenience stores. From April 2020, payers can also scan the Faster Payment System payment code available at our online Account Enquiry Services to pay rates and/or Government rent. Dispensing with paper bills is our ultimate environmental-friendly objective.



截至 2021 年 3 月 31 日，超過 51 000 個用戶登記使用「電子差餉地租單」服務，連結 74 500 個繳納人帳戶，當中約 64% 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 31 March 2021, over 51 000 subscribers have registered for the “eRVD Bill” Service, linking up about 74 500 payer accounts. About 64% 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



- 
- 59 部門架構
Organisation Structure
 - 60 人手編制
Staffing
 - 60 培訓與發展計劃
Training and Development Plan
 - 61 專業職系人員培訓
Professional Staff Training
 - 63 估價署網上學習系統和知識管理系統
RVD e-Learning System and Knowledge Management System
 - 64 職員關係和參與
Staff Relations and Participation
 - 65 社交和康樂活動
Social and Recreation



詹婉珊太平紳士
助理署長
(專責事務)
Ms Sandy JIM, JP
Assistant Commissioner
(Special Duties)

鄧燕霞女士
助理署長
(差餉及物業估價事務)
Ms Wendy TANG
Assistant Commissioner
(Rating and Valuation)

蕭家賢太平紳士
署長
Mr Kevin KY SIU, JP
Commissioner

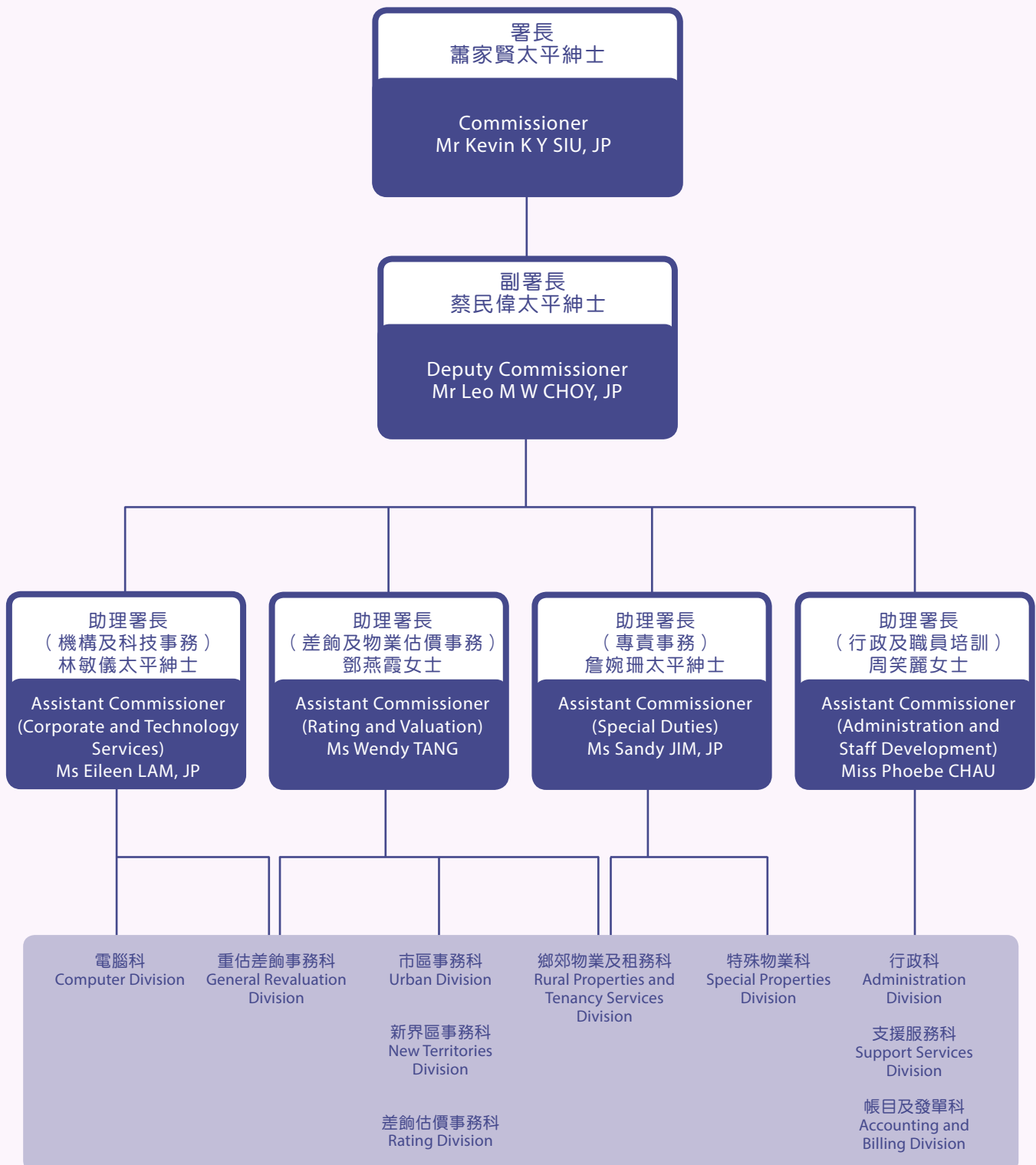
蔡民偉太平紳士
副署長
Mr Leo M W CHOY, JP
Deputy Commissioner

周笑麗女士
助理署長
(行政及職員培訓)
Miss Phoebe CHAU
Assistant Commissioner
(Administration and
Staff Development)

林敏儀太平紳士
助理署長
(機構及科技事務)
Ms Eileen LAM, JP
Assistant Commissioner
(Corporate and Technology
Services)



部門架構 (2021年4月1日)
Organisation Structure (1 April 2021)

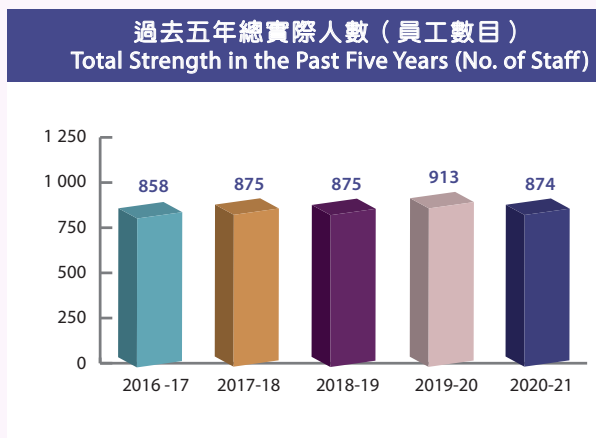




人手編制

截至 2021 年 4 月 1 日，本署實際總人數為 874 人，其中包括 100 名專業職系及 385 名技術職系人員，311 名一般職系及 78 名其他職系人員。

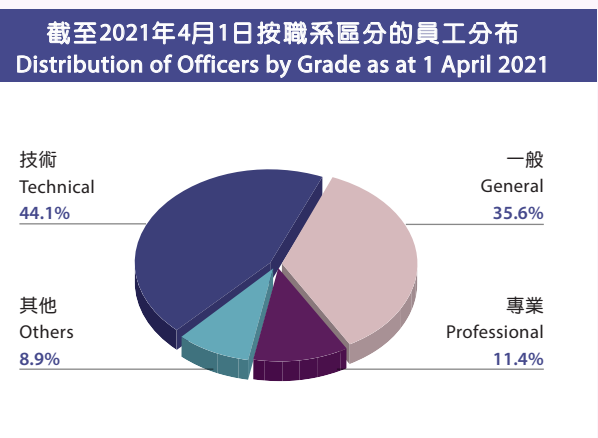
以下圖表顯示過去五年的實際總人數，以及截至 2021 年 4 月 1 日按職系區分的員工比例：



Staffing

As at 1 April 2021, the Department had a total strength of 874 officers comprising 100 professional and 385 technical officers, 311 officers of general grade and 78 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 2021:



附錄 B 列出 2020 年 4 月 1 日和 2021 年 4 月 1 日本署的編制與實際人數比較。

本署 2020-21 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支達 6.07 億元，上年度則為 5.88 億元。

Annex B sets out a comparison of the establishment and strength as at 1 April 2020 and 1 April 2021.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$607 million in 2020-21, compared with \$588 million in the preceding year.

培訓與發展計劃

本署 2020-21 年度多項培訓與發展計劃訂立的目標未能達成。大部分培訓課程因 2019 冠狀病毒病爆發及社交距離措施而延期。年內每名部門職系人員平均受訓 1.1 天。本署深知因應環境轉變、工作量與日俱增、工作愈趨複雜，以及市民有更高的要求，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。

Training and Development Plan

The Departmental Training and Development Plan for 2020-21 was implemented with targets of the majority of the scheduled tasks not met. Most of the training programmes were postponed because of the COVID-19 outbreaks and social distancing measures in place. During the year, each departmental grade staff received training for 1.1 days on average. The Department is fully aware of challenges faced by staff arising from the changing environment, increase in workload, complexity of issues and higher public expectations. Apart from addressing the Department's needs in our service delivery, the various training and development programmes contribute to meeting career development needs and personal aspirations of staff.



專業職系人員培訓

為加深了解內地的政治、社會、經濟和法律制度，本署每年會安排個別同事參加內地大學舉辦的國家事務研習課程。因應 2019 冠狀病毒肺炎疫情，本年度暫停舉辦上述課程。

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。自 2018-19 年度，本署更將師友制計劃擴展至物業估價主任及見習物業估價主任職系。年內，本署已安排七名資深的物業估價測量師指導 12 名物業估價測量見習生。

專業資格

2020-21 年度，本署六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。

Professional Staff Training

To familiarise with the political, social, economic and legal systems in the Mainland, selected staff members would be arranged to attend the National Studies Courses at the universities in the Mainland every year. However, these courses were suspended due to the COVID-19 epidemic during the year.

The mentoring schemes for Valuation Surveying Graduates (VSGs) and junior Valuation Surveyors (VSs)/Assistant Valuation Surveyors (AVSs) have been in place since early 2003 and September 2004 respectively. Since 2018-19, the mentoring scheme has also been extended to the Valuation Officer (VO) and Valuation Officer Trainee (VOT) grades. During the year, 12 VSGs were placed under the mentorship of seven experienced VSs.

Professional Membership

In 2020-21, six officers passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and were elected to professional membership.





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九班，涵蓋七個課題，共有 123 名學員出席。

為提高員工對資訊科技保安的意識和了解，以及讓他們更明白有關的責任，本署為合共 955 名職員舉辦了 19 節資訊科技保安意識訓練講座。

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 nine classes covering seven topics were held with a total attendance of 123 trainees.

Informational technology (IT) security training was conducted for all staff of the Department. A total of 19 sessions for 955 staff members had been organised to raise staff's awareness and understanding of IT security as well as their responsibilities in this respect.



此外，年內本署亦為 57 名同事舉辦度身訂造的工作坊和培訓課程，內容涵蓋設計思維訓練、領導才能訓練和提升服務質素。

另有 58 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。

Customised workshops and courses on design thinking, leadership and service enhancement for 57 staff members were also held in-house during the year.

In-house induction seminars were held for 58 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 96 名學員參加了各類的電腦課程。

受疫情影響，課堂培訓課程有限，本署共有 181 人次參加公務員事務局公務員培訓處舉辦的課程。

Other Training Courses

Responses of staff on computer training and IT applications were good. A total of 96 trainees attended a variety of computer courses during the year.

With limited classroom training due to the epidemic situation, a total attendance of 181 was recorded for courses organised by the Civil Service Training and Development Institute of the Civil Service Bureau.

估價署網上學習系統和知識管理系統

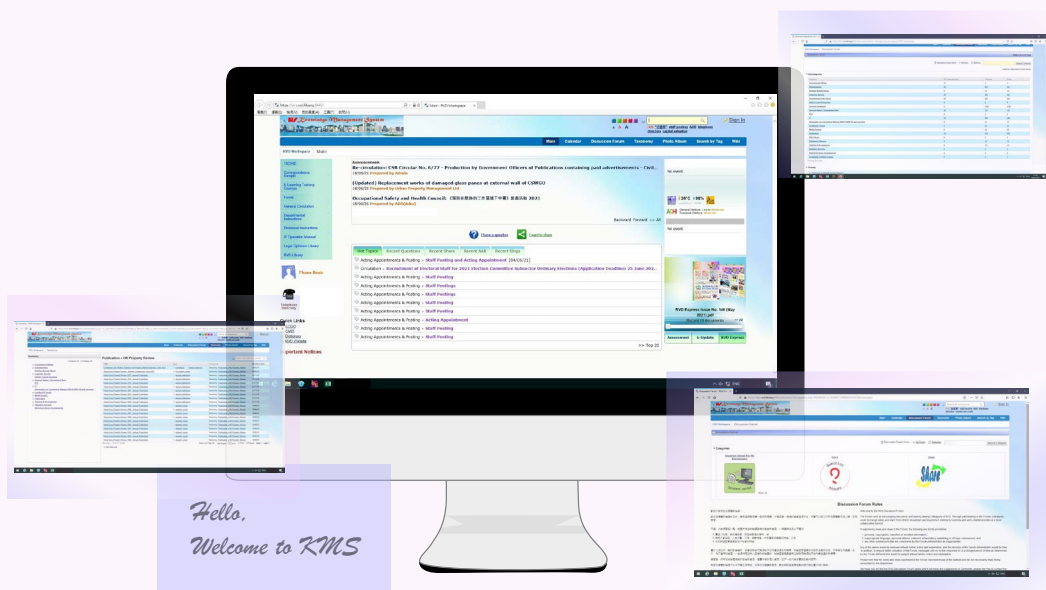
除網上學習系統之外，本署於 2013 年 2 月推出知識管理系統，目的是改善蒐集、分享和應用機構知識的途徑。兩個系統均方便員工經內聯網善用網上學習資源。

2020-21 年度，網上學習系統共錄得約 1 400 次點擊，分布不同的網上課程。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。

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 2020-21, about 1 400 hits to the e-Learning System on various web-courses were recorded. 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.





職員關係和參與

本署十分重視管職雙方有效的溝通，並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。

本署亦會舉辦工餘茶敘，讓管職雙方在輕鬆的氣氛下聚首一堂，交流專業知識、分享工作經驗和交換意見。

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 attaches great importance to effective communication between staff and the management, and makes every effort to ensure that individual staff members can freely air their views and concerns to foster good staff relations.

The Departmental Consultative Committee, comprising representatives of the staff side, management side and Civil Service Bureau, provides a platform for effective communication. Meetings are held regularly to discuss matters affecting the well-being of staff and prompt follow-up action is taken on matters raised.

The General Grades Consultative Committee aims at strengthening communication and co-operation between the management and General Grades staff through regular discussions.

Informal get-togethers are also held, during which staff and the management can share knowledge and experience and exchange views in a relaxed atmosphere.

The Departmental Staff Suggestions Committee considers proposals submitted by staff on efficiency enhancement, service improvement or cost-saving measures. 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

本署康樂社舉辦多場足球活動及書法班，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。此外，康樂社亦舉辦了新春抽獎，與同事們共賀佳節。

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、基督教家庭服務中心和母親的抉擇。隨著疫情緩和，義工隊亦繼續為社會服務，例如派發關懷物資包予有需要人士等。

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

本署參與公益金舉辦的活動，籌得善款逾24 000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 several football activities and interest classes on 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. The Club also organised a Chinese New Year lucky draw to share the festive joyfulness.

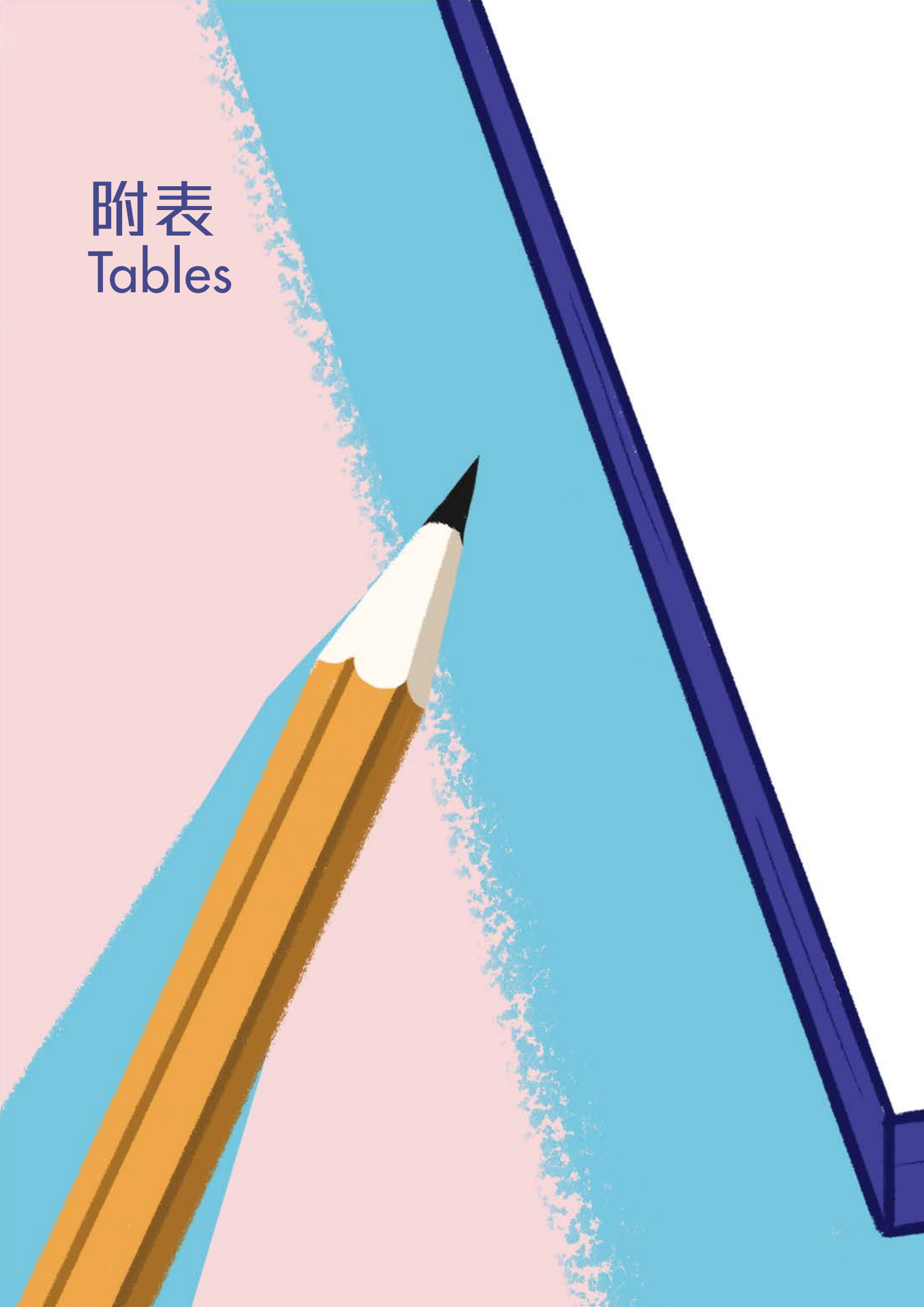
The Volunteer Service Team of the Department worked together with different non-profit making organisations, such as the Yang Memorial Methodist Social Service, Christian Family Service Centre and Mother's Choice to serve the people in need from all walks of life. With the stabilisation of the epidemic situation, the Volunteer Service Team resumed their volunteer work in the community, such as the distribution of welfare pack to the needy.

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 \$24 000 in total for various charity events organised by the Community Chest.

附表 Tables



- 68** 估價冊 - 各地區的已估價物業 (表 1)
Valuation List - Assessments by District (Table 1)
- 69** 估價冊 - 各地區的已估價私人住宅物業 (表 2)
Valuation List - Private Domestic Assessments by District (Table 2)
- 70** 估價冊 - 各地區的已估價公屋住宅物業 (表 3)
Valuation List - Public Domestic Assessments by District (Table 3)
- 71** 估價冊 - 各地區的已估價鋪位及其他商業樓宇 (表 4)
Valuation List - Shop and Other Commercial Assessments by District (Table 4)
- 72** 估價冊 - 各地區的已估價寫字樓及工貿大廈 (表 5)
Valuation List - Office and Industrial/Office Assessments by District (Table 5)
- 73** 估價冊 - 各地區的已估價工廠大廈及貨倉 (表 6)
Valuation List - Factory and Storage Assessments by District (Table 6)
- 74** 估價冊 - 各類物業的估價及應課差餉租值 (表 7)
Valuation List - Distribution of Assessments and Rateable Values by Category (Table 7)
- 75** 估價冊 - 按應課差餉租值劃分的已估價物業 (表 8)
Valuation List - Analysis of Assessments by Rateable Value Range (Table 8)
- 76** 地租登記冊 - 各地區的已估價物業 (表 9)
Government Rent Roll - Assessments by District (Table 9)
- 77** 臨時估價及刪除估價 (表 10)
Interim Valuations and Deletions (Table 10)
- 78** 重估應課差餉租值 - 對主要類別物業的影響 (表 11)
General Revaluation - Effect on Main Property Types (Table 11)
- 79** 估價建議書、反對書及上訴個案 (表 12)
Proposals, Objections and Appeals (Table 12)

估價冊 - 截至 2021 年 4 月 1 日各地區的已估價物業
Valuation List - Assessments by District as at 1 April 2021

Table 1 表

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	154 363	87 478 054
灣仔	Wan Chai	115 014	51 363 507
東區	Eastern	200 757	51 439 755
南區	Southern	91 802	27 824 335
港島	Hong Kong	561 936	218 105 651
油尖旺	Yau Tsim Mong	190 254	68 006 710
深水埗	Sham Shui Po	132 830	30 935 347
九龍城	Kowloon City	158 562	36 085 486
黃大仙	Wong Tai Sin	95 468	19 356 959
觀塘	Kwun Tong	150 227	44 920 124
九龍	Kowloon	727 341	199 304 626
葵青	Kwai Tsing	112 971	43 071 409
荃灣	Tsuen Wan	134 958	29 459 255
屯門	Tuen Mun	176 173	23 760 934
元朗	Yuen Long	198 587	30 908 693
北區	North	105 236	14 426 553
大埔	Tai Po	120 955	18 731 796
沙田	Sha Tin	236 340	48 682 803
西貢	Sai Kung	164 614	32 368 993
離島	Islands	60 409	22 527 674
新界	New Territories	1 310 243	263 938 111
總數	OVERALL	2 599 520	681 348 387

估價冊 - 截至 2021 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 2021



Table 2 表

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	73 496	13 244 982	10 011	3 855 709	14 235	11 626 113	447	218 847	98 189	28 945 651
灣仔 Wan Chai	51 292	9 273 996	8 997	3 175 819	12 478	9 001 974	244	46 254	73 011	21 498 042
東區 Eastern	135 983	22 846 811	17 020	5 376 457	5 505	2 837 546	185	103 962	158 693	31 164 776
南區 Southern	46 032	6 850 720	4 023	1 427 251	11 438	10 505 134	65	144 337	61 558	18 927 443
港島 Hong Kong	306 803	52 216 509	40 051	13 835 236	43 656	33 970 767	941	513 399	391 451	100 535 912
油尖旺 Yau Tsim Mong	99 442	13 474 567	14 751	4 620 023	4 984	2 732 790	392	63 328	119 569	20 890 708
深水埗 Sham Shui Po	81 921	10 575 559	6 753	1 724 267	3 697	1 860 938	302	181 325	92 673	14 342 090
九龍城 Kowloon City	86 741	12 200 609	18 807	5 125 124	12 451	6 359 969	174	351 615	118 173	24 037 316
黃大仙 Wong Tai Sin	71 301	8 294 381	1 439	417 854	501	224 322	113	10 412	73 354	8 946 969
觀塘 Kwun Tong	92 839	11 166 184	947	197 142	154	39 016	139	43 072	94 079	11 445 414
九龍 Kowloon	432 244	55 711 300	42 697	12 084 411	21 787	11 217 035	1 120	649 751	497 848	79 662 497
葵青 Kwai Tsing	66 527	8 187 749	2 895	717 167	619	193 481	277	65 241	70 318	9 163 637
荃灣 Tsuen Wan	77 658	11 159 285	8 574	1 931 263	2 028	716 916	389	47 309	88 649	13 854 773
屯門 Tuen Mun	119 961	11 219 273	4 640	741 695	3 323	1 029 054	295	109 066	128 219	13 099 088
元朗 Yuen Long	135 730	12 548 502	14 797	2 525 358	9 220	2 236 472	1 378	47 176	161 125	17 357 507
北區 North	77 434	6 847 716	3 756	454 286	4 083	854 587	1 548	47 918	86 821	8 204 506
大埔 Tai Po	79 410	8 421 877	7 535	1 472 609	8 988	3 304 125	495	42 169	96 428	13 240 779
沙田 Sha Tin	147 134	19 181 042	17 502	4 288 379	7 270	3 141 772	215	218 909	172 121	26 830 102
西貢 Sai Kung	123 163	17 421 241	8 561	2 096 360	6 209	3 491 456	117	111 217	138 050	23 120 273
離島 Islands	38 235	3 862 093	8 596	1 759 331	4 002	1 636 111	268	8 972	51 101	7 266 507
新界 New Territories	865 252	98 848 778	76 856	15 986 446	45 742	16 603 973	4 982	697 976	992 832	132 137 173
總數 OVERALL	1 604 299	206 776 587	159 604	41 906 094	111 185	61 791 776	7 043	1 861 126	1 882 131	312 335 582

* 雜類住宅單位包括用作住宅的閣樓、天台建築物等。

• 上述數字包括資助出售房屋（如居者有其屋等）及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車位。

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

• The above figures include subsidised sale flats (e.g. Home Ownership Scheme, etc.) and those former public rental housing units sold under the Tenants Purchase Scheme, but exclude car parking spaces which are separately assessed.

估價冊 - 截至 2021 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 2021

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)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區 Central and Western	-	-	-	-	5	42 291	878	196 129
灣仔 Wan Chai	-	-	-	-	-	-	3	217 104
東區 Eastern	2 852	280 752	775	58 023	72	2 884 337	443	243 288
南區 Southern	8 501	626 052	2 026	118 908	42	1 603 630	5	46 832
港島 Hong Kong	11 353	906 804	2 801	176 931	119	4 530 258	1 329	703 354
油尖旺 Yau Tsim Mong	-	-	-	-	4	288 582	662	68 100
深水埗 Sham Shui Po	5 288	337 575	1 442	72 802	126	4 497 971	8	70 007
九龍城 Kowloon City	-	-	-	-	32	1 225 756	18	398 194
黃大仙 Wong Tai Sin	18 581	1 378 074	4 831	269 536	134	4 637 802	-	-
觀塘 Kwun Tong	11 757	717 369	4 297	186 527	228	9 857 618	342	333 275
九龍 Kowloon	35 626	2 433 018	10 570	528 866	524	20 507 729	1 030	869 574
葵青 Kwai Tsing	12 131	865 239	2 479	129 608	161	6 169 460	468	209 483
荃灣 Tsuen Wan	-	-	-	-	39	1 165 924	175	137 020
屯門 Tuen Mun	13 721	720 812	7 632	289 624	66	1 866 122	-	-
元朗 Yuen Long	6 174	288 101	2 309	101 770	115	2 633 826	-	-
北區 North	14 429	838 748	3 160	148 600	23	1 010 032	158	27 203
大埔 Tai Po	16 166	1 306 195	4 719	279 280	17	579 476	-	-
沙田 Sha Tin	23 125	1 766 691	3 395	207 462	107	4 762 992	19	242 123
西貢 Sai Kung	12 028	924 394	3 179	192 077	37	1 975 397	249	123 106
離島 Islands	-	-	-	-	71	1 302 826	-	-
新界 New Territories	97 774	6 710 180	26 873	1 348 421	636	21 466 054	1 069	738 936
總數 OVERALL	144 753	10 050 002	40 244	2 054 218	1 279	46 504 041	3 428	2 311 864

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 2021 年 4 月 1 日各地區的已估價鋪位及其他商業樓宇
Valuation List - Shop and Other Commercial Assessments by District as at 1 April 2021



Table 4 表

地區	District	鋪位 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	9 166	8 396 054	2 521	4 548 501
灣仔	Wan Chai	8 115	8 231 916	2 215	3 524 974
東區	Eastern	8 499	3 831 594	902	828 530
南區	Southern	2 287	1 277 244	617	294 765
港島	Hong Kong	28 067	21 736 807	6 255	9 196 770
油尖旺	Yau Tsim Mong	21 405	18 492 986	3 926	6 778 252
深水埗	Sham Shui Po	9 553	4 422 047	1 384	609 092
九龍城	Kowloon City	7 620	3 149 881	865	729 146
黃大仙	Wong Tai Sin	3 566	2 178 727	149	129 764
觀塘	Kwun Tong	6 146	5 009 982	302	412 475
九龍	Kowloon	48 290	33 253 624	6 626	8 658 729
葵青	Kwai Tsing	3 994	2 525 281	171	183 949
荃灣	Tsuen Wan	5 784	3 373 579	197	497 068
屯門	Tuen Mun	5 672	2 992 027	149	284 967
元朗	Yuen Long	8 114	4 244 893	410	493 972
北區	North	2 945	2 149 317	49	73 623
大埔	Tai Po	2 911	1 604 162	145	192 071
沙田	Sha Tin	5 207	5 546 502	107	319 578
西貢	Sai Kung	3 630	2 840 929	39	38 363
離島	Islands	2 854	3 342 220	65	111 417
新界	New Territories	41 111	28 618 911	1 332	2 195 009
總數	OVERALL	117 468	83 609 341	14 213	20 050 508

估價冊 - 截至 2021 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 2021

Table 5 表

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	21 681	30 524 458	-	-
灣仔	Wan Chai	13 058	13 286 777	-	-
東區	Eastern	3 908	6 143 530	197	276 433
南區	Southern	1 770	1 087 561	26	10 260
港島	Hong Kong	40 417	51 042 325	223	286 693
油尖旺	Yau Tsim Mong	21 530	12 424 719	87	23 454
深水埗	Sham Shui Po	2 265	1 062 213	952	427 658
九龍城	Kowloon City	1 118	816 613	15	6 984
黃大仙	Wong Tai Sin	363	259 208	340	67 979
觀塘	Kwun Tong	4 482	7 144 543	1 098	596 047
九龍	Kowloon	29 758	21 707 296	2 492	1 122 122
葵青	Kwai Tsing	840	879 497	336	272 723
荃灣	Tsuen Wan	1 489	645 681	442	40 070
屯門	Tuen Mun	816	141 974	-	-
元朗	Yuen Long	646	160 105	-	-
北區	North	229	119 468	48	14 302
大埔	Tai Po	61	18 193	-	-
沙田	Sha Tin	2 094	1 622 541	102	42 246
西貢	Sai Kung	12	28 272	-	-
離島	Islands	416	754 848	-	-
新界	New Territories	6 603	4 370 579	928	369 341
總數	OVERALL	76 778	77 120 200	3 643	1 778 155

估價冊 - 截至 2021 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 2021



Table 6 表

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	372	118 359	-	-
灣仔	Wan Chai	-	-	-	-
東區	Eastern	6 228	2 355 113	24	177 412
南區	Southern	3 807	1 210 800	10	38 682
港島	Hong Kong	10 407	3 684 272	34	216 094
油尖旺	Yau Tsim Mong	2 495	468 514	-	-
深水埗	Sham Shui Po	5 619	2 135 795	52	175 891
九龍城	Kowloon City	3 402	1 199 099	109	152 175
黃大仙	Wong Tai Sin	3 653	997 208	2	2 784
觀塘	Kwun Tong	20 249	5 580 442	146	297 566
九龍	Kowloon	35 418	10 381 058	309	628 416
葵青	Kwai Tsing	18 661	4 252 211	807	3 851 666
荃灣	Tsuen Wan	12 425	3 385 907	393	698 557
屯門	Tuen Mun	6 908	1 731 898	270	165 171
元朗	Yuen Long	1 218	946 040	100	159 349
北區	North	1 867	617 258	43	171 419
大埔	Tai Po	342	986 474	-	-
沙田	Sha Tin	10 029	2 159 967	303	841 748
西貢	Sai Kung	38	751 125	5	8 862
離島	Islands	25	135 061	114	265 152
新界	New Territories	51 513	14 965 940	2 035	6 161 924
總數	OVERALL	97 338	29 031 269	2 378	7 006 435



Table 7 表

估價冊 - 截至 2021 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 2021

類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 927 082	74.1	363 205 705	53.3
鋪位及其他商業樓宇	Shop and Other Commercial Premises	131 681	5.1	103 659 849	15.2
寫字樓	Office	76 778	3.0	77 120 200	11.3
工貿大廈	Industrial / Office Premises	3 643	0.1	1 778 155	0.3
工廠大廈	Factory	97 338	3.7	29 031 269	4.3
貨倉	Storage Premises	2 378	0.1	7 006 435	1.0
車位 *	Car Parking Spaces *	298 261	11.5	16 035 052	2.4
其他物業	Others	62 359	2.4	83 511 722	12.3
總數	OVERALL	2 599 520	100.0	681 348 387	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 2021 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 2021

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	2 192	5 543	18 105	25 840	1.0	1.0
10 000 - 19 999	5 396	15 183	57 836	78 415	3.0	4.0
20 000 - 29 999	26 440	22 143	68 379	116 962	4.5	8.5
30 000 - 39 999	28 575	35 386	51 797	115 758	4.5	13.0
40 000 - 49 999	13 807	21 773	43 189	78 769	3.0	16.0
50 000 - 59 999	5 454	18 684	44 604	68 742	2.6	18.6
60 000 - 69 999	4 928	26 922	51 111	82 961	3.2	21.8
70 000 - 79 999	7 453	35 634	71 603	114 690	4.4	26.2
80 000 - 89 999	8 161	36 399	75 391	119 951	4.6	30.9
90 000 - 99 999	13 319	47 608	89 383	150 310	5.8	36.6
100 000 - 119 999	35 474	85 917	185 783	307 174	11.8	48.5
120 000 - 139 999	50 927	70 108	151 939	272 974	10.5	59.0
140 000 - 159 999	56 094	55 235	108 037	219 366	8.4	67.4
160 000 - 179 999	49 098	43 901	75 409	168 408	6.5	73.9
180 000 - 199 999	36 728	31 573	44 393	112 694	4.3	78.2
200 000 - 249 999	59 747	53 010	69 763	182 520	7.0	85.2
250 000 - 299 999	32 306	28 536	30 698	91 540	3.5	88.8
300 000 - 349 999	24 473	19 830	15 477	59 780	2.3	91.0
350 000 - 399 999	14 092	14 374	9 243	37 709	1.5	92.5
400 000 - 449 999	12 153	9 628	6 450	28 231	1.1	93.6
450 000 - 499 999	10 299	7 895	5 377	23 571	0.9	94.5
500 000 - 599 999	13 493	9 085	7 208	29 786	1.1	95.6
600 000 - 749 999	13 455	8 210	6 950	28 615	1.1	96.7
750 000 - 999 999	13 088	6 886	6 086	26 060	1.0	97.7
1 000 000 - 1 499 999	10 279	6 063	5 486	21 828	0.8	98.6
1 500 000 - 1 999 999	3 910	3 172	2 688	9 770	0.4	99.0
2 000 000 - 2 999 999	3 582	2 960	2 608	9 150	0.4	99.3
3 000 000 - 9 999 999	5 284	4 195	3 761	13 240	0.5	99.8
10 000 000 - 99 999 999	1 694	1 468	1 449	4 611	0.2	100.0
100 000 000 - 999 999 999	33	19	37	89	*	100.0
1 000 000 000 - 99 999 999 999	2	1	3	6	*	100.0
總數 OVERALL	561 936	727 341	1 310 243	2 599 520	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 2021 年 4 月 1 日各地區的已估價物業
Government Rent Roll - Assessments by District as at 1 April 2021

Table 9 表

地區	District	不超逾最低應課差餉租值*		超逾最低應課差餉租值	
		數量	應課差餉租值	數量	應課差餉租值
		Number	Rateable Value	Number	Rateable Value
			(千元 \$'000)		(千元 \$'000)
中西區	Central and Western	120		15 869	21 983 308
灣仔	Wan Chai	4		12 651	7 132 615
東區	Eastern	114		49 527	13 659 375
南區	Southern	37		48 622	12 056 163
港島	Hong Kong	275		126 669	54 831 460
油尖旺	Yau Tsim Mong	47		57 964	23 828 224
深水埗	Sham Shui Po	337		131 324	29 614 378
九龍城	Kowloon City	16		60 612	18 329 476
黃大仙	Wong Tai Sin	72		95 333	18 341 937
觀塘	Kwun Tong	290		149 941	40 070 475
九龍	Kowloon	762		495 174	130 184 490
葵青	Kwai Tsing	368		111 967	36 228 137
荃灣	Tsuen Wan	2 639		134 921	26 739 014
屯門	Tuen Mun	5 321		172 802	22 624 058
元朗	Yuen Long	31 717		187 953	27 757 012
北區	North	37 878		94 588	12 683 688
大埔	Tai Po	31 283		112 605	17 970 854
沙田	Sha Tin	5 038		231 106	45 329 555
西貢	Sai Kung	15 866		159 365	31 694 355
離島	Islands	20 675		56 866	19 926 007
新界	New Territories	150 785		1 262 173	240 952 681
總數	OVERALL	151 822		1 884 016	425 968 631

* 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.

2020-21 年度臨時估價及刪除估價 *
Interim Valuations and Deletions in 2020-21 *



Table 10 表

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	1 507	204	3 668	2 216	29	2
	應課差餉租值 Rateable Value (千元 \$'000)	2 290 529	1 315 385	4 364 449	2 814 504	34 989	14 550
九龍 Kowloon	數量 Number	9 216	832	2 628	3 619	54	47
	應課差餉租值 Rateable Value (千元 \$'000)	4 336 261	1 616 502	2 007 510	1 365 115	2 574 660	116 440
新界 New Territories	數量 Number	21 143	2 780	2 293	241	2 063	1 623
	應課差餉租值 Rateable Value (千元 \$'000)	6 284 926	2 497 080	594 185	272 346	566 740	1 220 253
總數 OVERALL	數量 Number	31 866	3 816	8 589	6 076	2 146	1 672
	應課差餉租值 Rateable Value (千元 \$'000)	12 911 716	5 428 967	6 966 143	4 451 965	3 176 389	1 351 243

* 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.

2021-22 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾
2021-22 General Revaluation - Effect on Main Property Types⁽¹⁾

Table 11 表

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 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⁾	-3.8	536	-21	-3.6	308	-11
中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	-4.9	1 094	-56	-4.8	625	-32
大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	-5.6	2 288	-135	-5.2	1 191	-66
私人住宅物業 Private Domestic Premises	-4.3	691	-32	-4.0	378	-16
公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾	-4.2	256	-11	-4.2	151	-7
所有住宅物業 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	-4.2	521	-23	-3.9	293	-12
舖位及其他商業樓宇 Shop and Other Commercial Premises	-14.6	3 242	-554	-12.9	1 949	-289
寫字樓 Office	-10.8	4 170	-506	-10.8	3 881	-469
工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	-3.4	1 462	-52	-3.2	923	-31
所有非住宅物業 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	-11.0	3 044	-375	-9.4	1 752	-181
所有類別物業 All Types of Properties	-7.4	837	-68	-6.3	453	-30

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.

2019-20 及 2020-21 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2019-20 and 2020-21



	差餉 Rating		地租 Government Rent	
	2019-20	2020-21	2019-20	2020-21
建議書 Proposals				
接辦及完成個案 Cases received and completed	39 092	63 280	188	215
<u>覆核結果 Status on review :</u>				
- 估價作實 assessment confirmed	27 830	51 379	177	185
- 獲減應課差餉租值 rateable value reduced	1 644	7 696	9	10
- 其他 others ⁽¹⁾	9 618	4 205	2	20
反對書 Objections ⁽²⁾				
年初所餘 Outstanding at beginning of year	2 130	1 527	72	56
接辦個案 Cases received	6 878	7 842	179	117
完成個案 Cases completed	7 481	7 146	195	167
<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	7 115	6 352	123	137
- 獲減應課差餉租值 rateable value reduced	177	352	37	4
- 其他 others ⁽¹⁾	189	442	35	26
上訴 Appeals				
年初所餘 Outstanding at beginning of year	1 323	2 745	1 926	1 936
接辦個案 Cases received	1 554	728	72	76
完成個案 Cases completed	132	448	62	373
<u>個案完成結果 Status of completed cases :</u>				
- 估價作實 (全面聆訊) assessment confirmed (full hearing)	5	3	7	-
- 獲減應課差餉租值 (全面聆訊) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	42	425	13	19
- 撤銷/失效 withdrawn/lapsed	85	20	42	354

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。

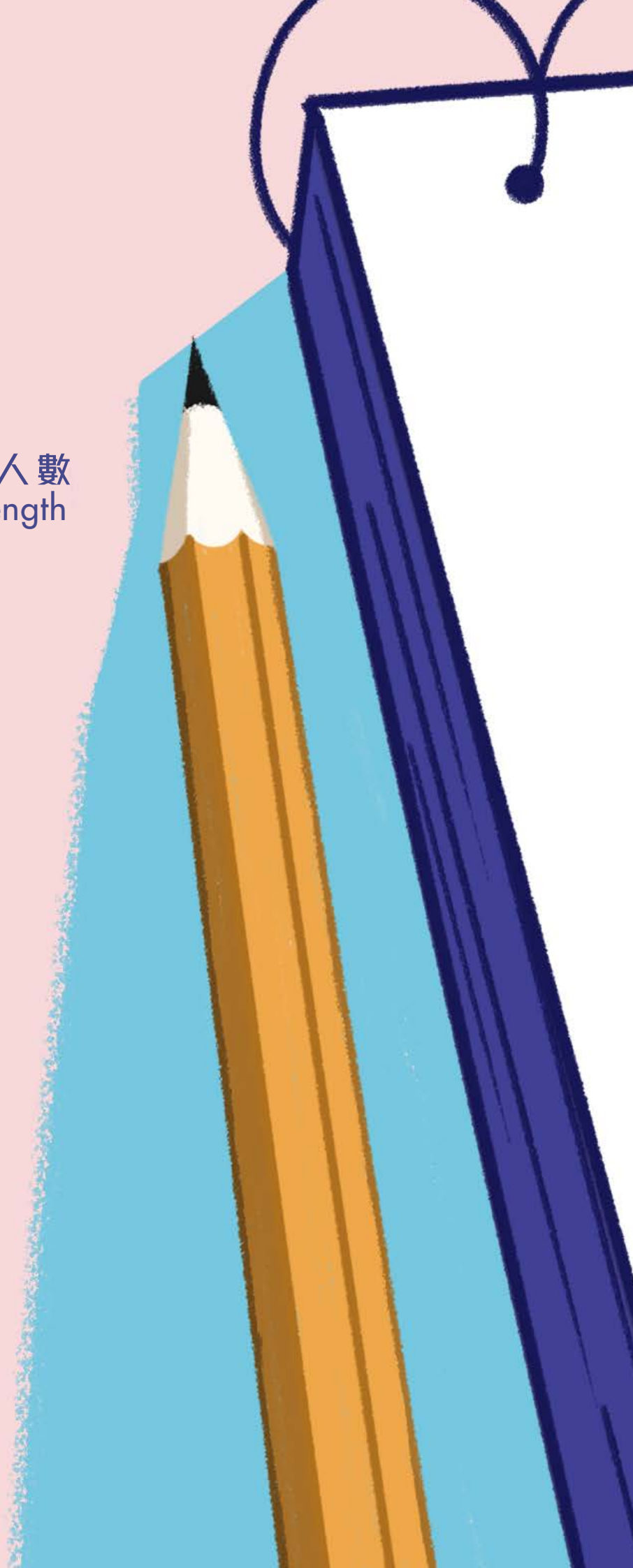
Notes:

- (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

	1.4.2020		1.4.2021		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	0	0	-1
副署長 Deputy Commissioner	1	0	1	1	0	+1
助理署長 Assistant Commissioner	4	5	4	4	0	-1
首席物業估價測量師 Principal Valuation Surveyor	8	6	8	7	0	+1
高級物業估價測量師 Senior Valuation Surveyor	25	15	23	13	-2	-2
物業估價測量師 Valuation Surveyor	74	61	65	70	-9	+9
助理物業估價測量師 Assistant Valuation Surveyor	5	5	5	2	0	-3
首席物業估價主任 Principal Valuation Officer	16	12	15	9	-1	-3
高級物業估價主任 Senior Valuation Officer	100	63	91	69	-9	+6
物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee	331	331	301	285	-30	-46
高級租務主任 Senior Rent Officer	4	4	4	4	0	0
一級租務主任 Rent Officer I	8	2	8	2	0	0
二級租務主任 Rent Officer II	2	1	2	0	0	-1
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	1	0	-2
二級統計主任 Statistical Officer II	3	4	3	5	0	+1

* EST. = Establishment SG. = Strength

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



	1.4.2020		1.4.2021		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	4	0	0
總行政主任 Chief Executive Officer	1	1	1	1	0	0
高級行政主任 Senior Executive Officer	2	1	1	1	-1	0
一級行政主任 Executive Officer I	3	2	3	1	0	-1
二級行政主任 Executive Officer II	0	2	0	2	0	0
一級法定語文主任 Official Language Officer I	1	0	1	1	0	+1
二級法定語文主任 Official Language Officer II	2	2	2	2	0	0
繕校員 Calligraphist	1	1	1	0	0	-1
高級私人秘書 Senior Personal Secretary	1	1	1	1	0	0
一級私人秘書 Personal Secretary I	5	5	5	4	0	-1
二級私人秘書 Personal Secretary II	6	5	7	7	+1	+2
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	14	0	-1
文書主任 Clerical Officer	38	37	37	37	-1	0
助理文書主任 Assistant Clerical Officer	123	120	117	117	-6	-3
文書助理 Clerical Assistant	109	106	110	106	+1	0
一級物料供應員 Supplies Supervisor I	1	1	1	1	0	0
二級物料供應員 Supplies Supervisor II	1	1	1	1	0	0
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

	1.4.2020		1.4.2021		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
庫務會計師 Treasury Accountant	1	1	0	0	-1	-1
高級會計主任 Senior Accounting Officer	1	1	1	1	0	0
一級會計主任 Accounting Officer I	6	6	5	5	-1	-1
執達主任助理 Bailliff's Assistant	2	2	2	2	0	0
司機 Motor Driver	7	7	7	7	0	0
辦公室助理 Office Assistant	8	8	8	8	0	0
二級工人 Workman II	11	10	11	9	0	-1
高級電腦操作員 Senior Computer Operator	1	1	1	1	0	0
一級電腦操作員 Computer Operator I	5	5	5	5	0	0
二級電腦操作員/見習電腦操作員 Computer Operator II/Student Computer Operator	7	7	7	6	0	-1
高級系統經理 Senior Systems Manager	1	0	1	1	0	+1
系統經理 Systems Manager	4	3	3	2	-1	-1
一級系統分析/程序編製主任 Analyst/Programmer I	14	13	13	12	-1	-1
二級系統分析/程序編製主任 Analyst/Programmer II	6	5	4	5	-2	0
小計 Sub-total	981	893	918	843	-63	-50

* EST. = Establishment SG. = Strength

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



	1.4.2020		1.4.2021		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						
署長 Commissioner	0	0	1	1	+1	+1
助理署長 Assistant Commissioner	0	0	1	1	+1	+1
高級物業估價測量師 Senior Valuation Surveyor	0	0	1	1	+1	+1
物業估價測量師 Valuation Surveyor	2	2	0	0	-2	-2
首席物業估價主任 Principal Valuation Officer	1	1	2	2	+1	+1
高級物業估價主任 Senior Valuation Officer	10	10	7	7	-3	-3
物業估價主任 Valuation Officer	4	4	5	5	+1	+1
二級租務主任 Rent Officer II	0	0	1	1	+1	+1
一級統計主任 Statistical Officer I	0	0	1	1	+1	+1
高級文書主任 Senior Clerical Officer	0	0	2	2	+2	+2
文書主任 Clerical Officer	1	1	4	4	+3	+3
助理文書主任 Assistant Clerical Officer	0	0	4	4	+4	+4
文書助理 Clerical Assistant	0	0	1	1	+1	+1
二級私人秘書 Personal Secretary II	1	1	0	0	-1	-1
一級會計主任 Accounting Officer I	0	0	1	1	+1	+1
技術主任/見習技術主任 Technical Officer/Technical Officer Trainee	1	1	0	0	-1	-1
小計 Sub-total	20	20	31	31	11	11
總數 Total	1 001	913	949	874	-52	-39

* EST. = Establishment SG. = Strength

見於本年報內的下述用語，除另有註明外，其意思如下：

(1) 區域及地區

港島、九龍及新界區域已按區議會 2019 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、浴室和廁所的獨立居住單位。居者有其屋、私人機構參建居屋、市區改善、住宅發售和夾心階層住屋等計劃興建的住宅單位，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 2019.

(2) Floor Areas

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

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

(3) Property Types

Domestic:

- (a) Private domestic units are defined as independent dwellings with exclusive cooking facilities, bathroom and toilet. Domestic units built under the Home Ownership, Private Sector Participation, Urban Improvement, Flat-for-Sale and Sandwich Class Housing Schemes, etc. are included. Those former public rental housing units sold under the Tenants Purchase Scheme are also included.



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.

(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、 春坎角、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

(p) = part 部分

各區域及地區 Areas and Districts

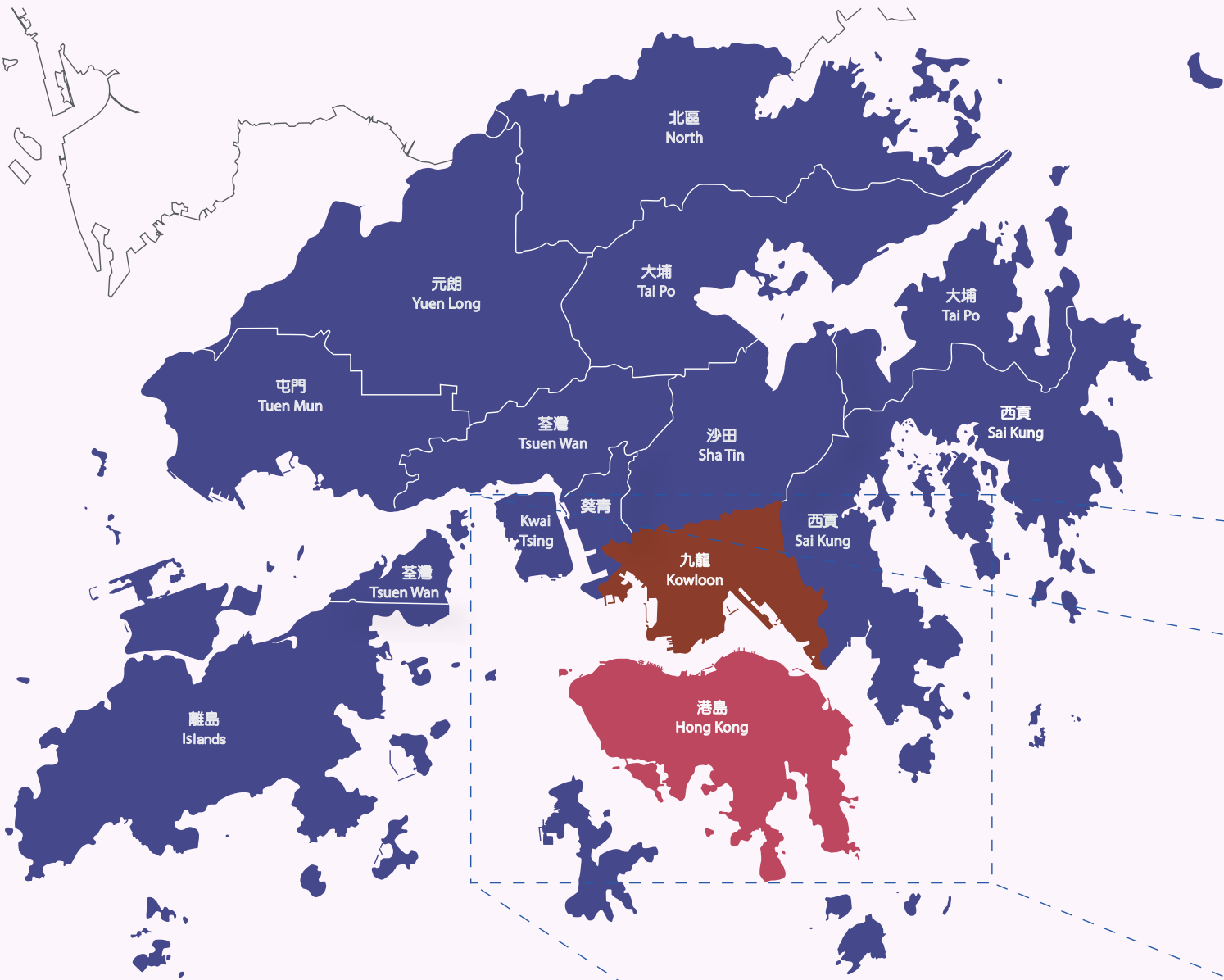


地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries	小規劃統計區 Tertiary Planning Units
區域：新界 Area : New Territories		
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi 320, 326, 327, 328, 329, 350, 351
荃灣 Tsuen Wan	荃灣、上葵涌、 汀九、深井、 青龍頭、馬灣、 欣澳	Tsuen Wan, Sheung Kwai Chung, Ting Kau, Sham Tseng, Tsing 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, 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 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, 547, 548, 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, 972, 973(p), 976

(p) = part 部分



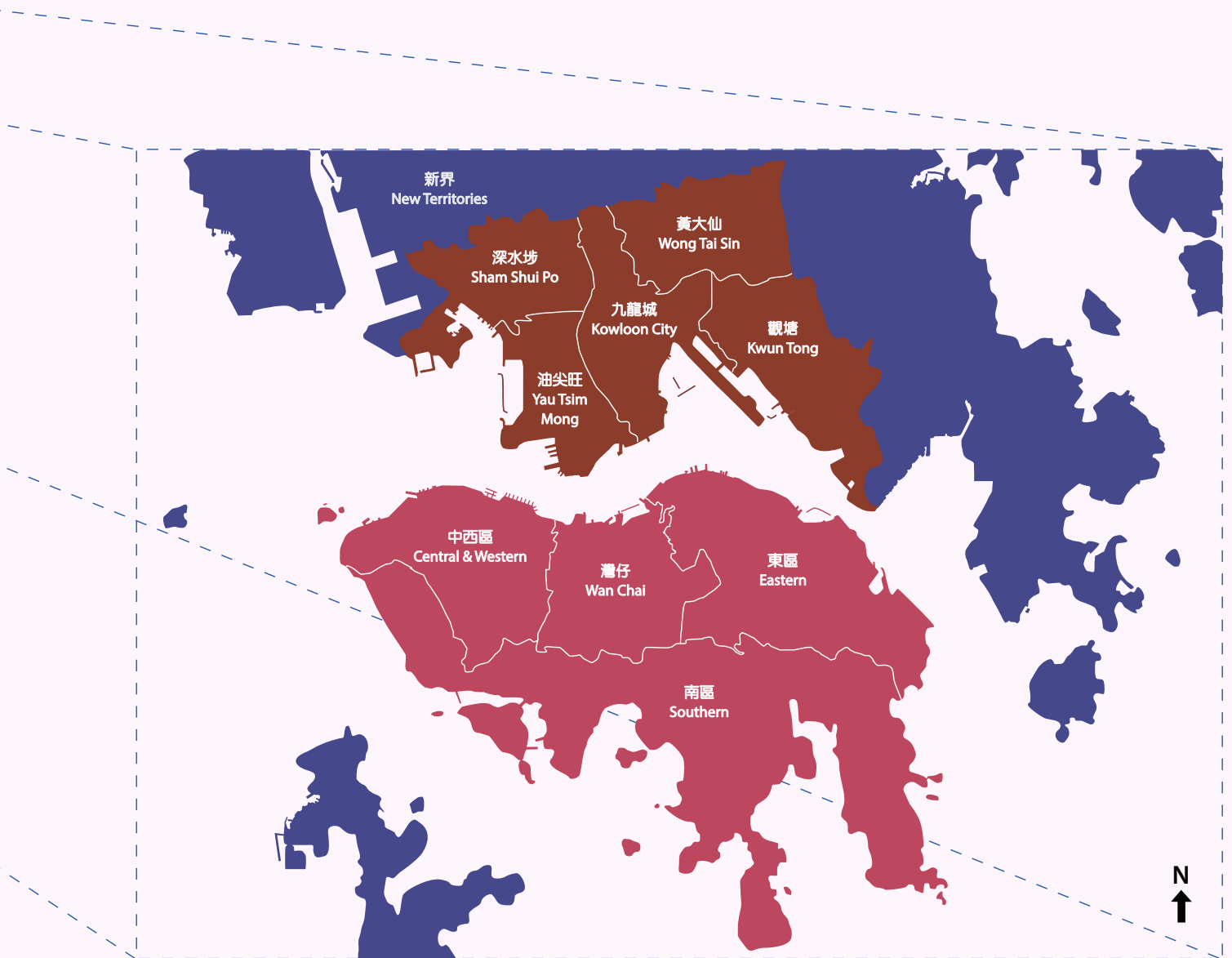
分區圖 Plans



新界地區
New Territories Districts



港島及九龍地區
Hong Kong and Kowloon Districts



差餉物業估價署

地址：

中國香港
九龍長沙灣道 303 號
長沙灣政府合署 15 樓

電話：

2152 0111 / 2152 2152

圖文傳真：

2152 0123

電郵地址：

enquiries@rzd.gov.hk
billing@rzd.gov.hk
complaints@rzd.gov.hk

網址：

www.rzd.gov.hk

Rating and Valuation Department

Address:

15th Floor, Cheung Sha Wan Government Offices,
303 Cheung Sha Wan Road, Kowloon,
Hong Kong, China

Telephone:

2152 0111 / 2152 2152

Facsimile:

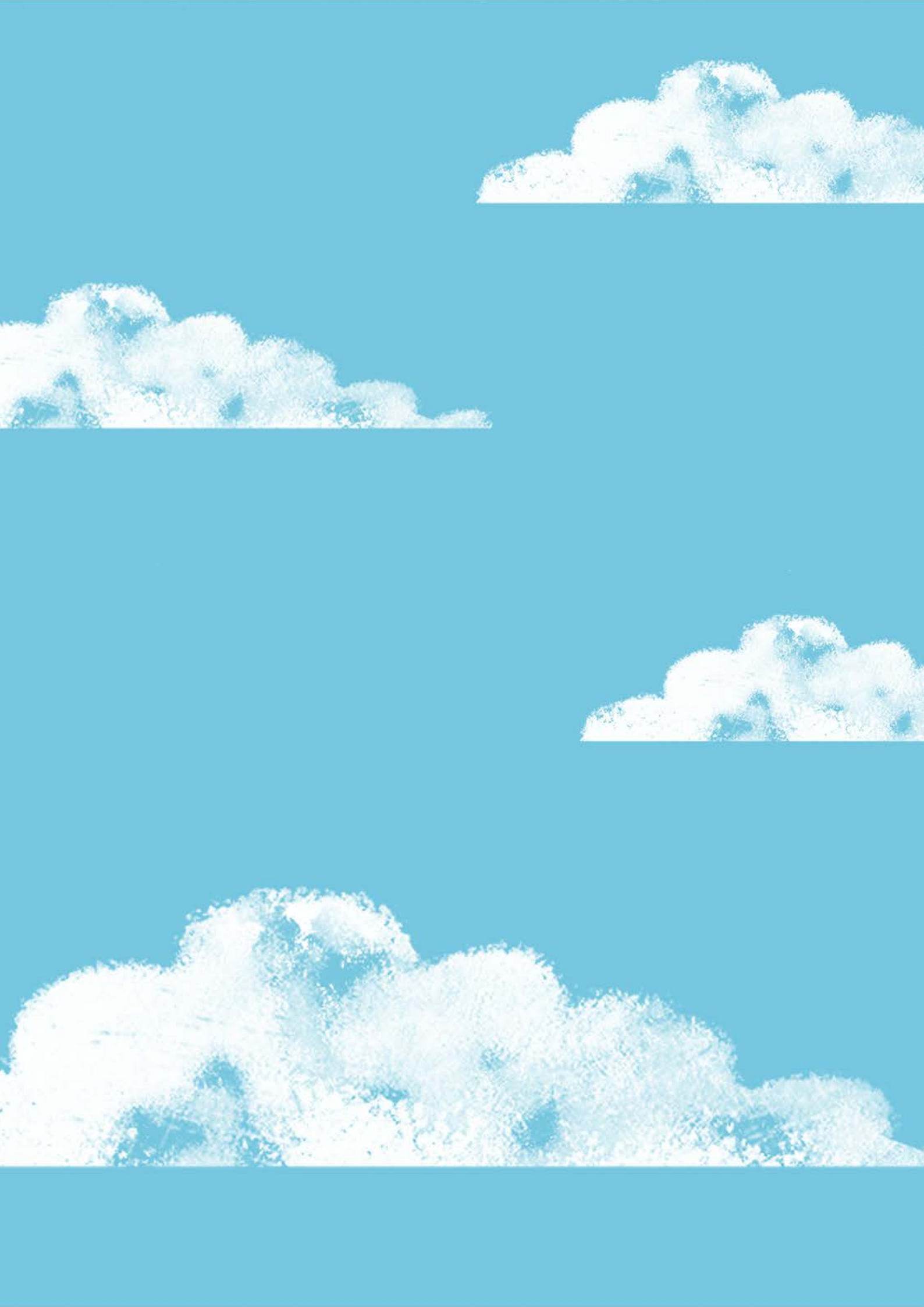
2152 0123

E-mail:

enquiries@rzd.gov.hk
billing@rzd.gov.hk
complaints@rzd.gov.hk

Website:

www.rzd.gov.hk



香港特別行政區政府 差餉物業估價署出版
政府新聞處設計封面

Published by the Rating and Valuation Department
Cover designed by the Information Services Department
The Government of the Hong Kong Special Administrative Region