

差餉物業估價署年報

Rating and Valuation Department
Annual Summary

2021-22



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



差餉物業估價署
Rating and Valuation Department

差餉物業估價署年報

Rating and Valuation Department Annual Summary

2021-22



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A stylized illustration of a plant with a large green leaf, a dark blue teardrop-shaped leaf, and a textured orange circular element. The background is a light teal color with abstract white and blue shapes, including a branch with white leaves and a cluster of blue and yellow dots.

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差餉物業估價署署長
Commissioner of
Rating and Valuation

蕭家賢太平紳士
Kevin K Y SIU, JP



2021-22 年度，香港物業市場表現與本地經濟情況一致。在實施《國安法》、完善選舉制度以及全面落實「愛國者治港」原則下，2021 年下半年香港局面穩定，前景樂觀。但是，2019 冠狀病毒病第五波疫情來勢洶洶，加上俄烏戰爭、地緣政治緊張局勢、美國貨幣緊縮政策、通脹升溫和加息等因素令全球經濟疲弱，以致強勁的經濟復蘇勢頭在 2022 年年初中斷。

In 2021-22, Hong Kong property market performed in tandem with local economic conditions. The implementation of the National Security Law, improvements to the electoral system and full implementation of the principle of "patriots administering Hong Kong" brought about stability and an optimistic outlook in the second half of 2021. However, the strong economic recovery was cut short in the beginning of 2022, when the fifth wave of the COVID-19 epidemic hit fast and hard, followed by sluggish global economic conditions due to the Russian-Ukrainian war, geopolitical tensions, tightening of the US monetary policy, rising inflation and interest rates hikes, etc.

署長序言 Commissioner's Overview

為紓解民困及協助受疫情影響的企業渡過難關，所有差餉繳納人均獲寬減 2021 年 4 月至 2022 年 3 月四個季度的差餉。每個應繳差餉的住宅物業單位首兩個季度及隨後兩個季度的寬減額分別以每季 1 500 元和 1 000 元為上限；而每個應繳差餉的非住宅物業單位的寬減額則分別以每季 5 000 元和 2 000 元為上限。計劃惠及 338 萬個物業的差餉繳納人，而政府收入則減少 150 億元。

儘管在疫情期間遇到運作上的困難，本署上下於 2021-22 年度努力維持核心服務的表現，在主要職能中所有服務範疇亦達到或超越訂下的工作目標。

挑戰與成果

在抗擊第五波疫情期間，政府意志堅定，全情投入，與市民一起爭分奪秒，齊心擊退疫情。本署同事除要兼顧本身的職務外，亦須優先動員參與一系列重點抗疫工作。

2022 年 3 月至 7 月，本署統籌和執行了三次通宵的「限制與檢測宣告」（俗稱「圍封強檢」）行動，約有 240 名人員參與，並派出 40 名人員參與另外兩次由其他決策局 / 部門統籌的行動。此外，約有 90 名人員協助進行為期數個月的個案追蹤工作，以及包裝防疫服務包等。本署義工隊亦加強與其他機構的合作，參與更多抗疫和義工服務，例如派發服務包、探訪社區長者和弱勢社羣等。

To alleviate people's hardship and help enterprises ride out the difficulties over the epidemic, rates concession was provided to all ratepayers for the four quarters from April 2021 to March 2022. For each domestic rateable tenement, the concession ceilings for the first two and last two quarters were \$1 500 and \$1 000 per quarter respectively, whereas the ceilings for each non-domestic rateable tenement were \$5 000 and \$2 000 per quarter respectively. The scheme benefited ratepayers of 3.38 million properties, with a revenue of \$15.0 billion foregone.

Despite the operational difficulties during the epidemic, the Department worked hard to maintain its performance across core services in 2021-22, and has achieved or exceeded the performance targets for all service areas in respect of the major functions.

Challenges and Achievements

In the fight against the fifth wave of the epidemic, the Government was determined and committed to join hands with members of the public to race against time and work in concert to fight the virus. Colleagues in the Department have been mobilised to take up an array of anti-epidemic duties as our priority regardless of our original duties.

From March to July 2022, the Department led three overnight Restriction-testing Declaration (RTD) operations with the participation of about 240 staff, and deployed 40 staff to join two other operations led by other bureau/department. Besides, about 90 staff had helped with contact tracing work for a few months and packaging of anti-epidemic service bags, etc. Moreover, the Volunteer Team of the Department has also stepped up its cooperation with other organisations and participated in more anti-epidemic and volunteer services, such as distributing these service bags, visiting the elderly and underprivileged in the community, etc.

署長序言 Commissioner's Overview

各同事均發揮專業精神，本着同理心，堅定支持並全力以赴完成這些艱鉅的抗疫工作。我衷心感謝同事們積極付出，展現服務市民的承擔，為抗疫出一分力。

My colleagues have displayed staunch support and devoted themselves to accomplish these demanding anti-epidemic tasks with professionalism and empathy. I would like to express my sincere thanks to them who have worked hard, demonstrated dedication to serving the public and contributed in the fight against the virus.



疫情肆虐期間，2022-23 年度的全面重估工作對我們而言是一個重大挑戰。我們須參照在 2021 年 10 月 1 日這指定依據日期的租金資料和相關因素，全面重估估價冊和地租登記冊內所載的 470 萬個已估價物業單位的應課差餉租值。有賴同事齊心協力，一年一度的重估工作得以在 2022 年 3 月順利完成，而市民可在 2022 年 5 月 31 日或之前於本署網站和物業資訊網查閱新的估價。隨着應課差餉租值於重估後平均增加 1.0%，我們正在審核約 64 000 份要求下調應課差餉租值的建議書，這是近年來一個相當高的數字。

The 2022-23 general revaluation has been a challenging task amid the epidemic. We had to review all rateable values of 4.7 million assessments in the Valuation List and Government Rent Roll by reference to the rental information and relevant factors as at the designated reference date of 1 October 2021. With colleagues' concerted efforts, the annual revaluation was completed successfully in March 2022, and the new assessments were available for public inspection online at the Department's website and the Property Information Online (PIO) service until 31 May 2022. Following an average increase of 1.0% in rateable values, we are currently reviewing around 64 000 proposals seeking to reduce the rateable values, a very high number amongst recent years.

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Commissioner's Overview

此外，我們亦忙於推行多項新措施。作為執行分間單位租務管制的主要機構，本署全力協助當時的運輸及房屋局修訂《業主與租客（綜合）條例》。繼修訂條例草案於2021年10月獲立法會通過，並於2022年1月22日生效後，本署致力執行各項工作，包括協助公眾認識新條例的規管制度、處理查詢、提供免費諮詢和調解服務，以及就涉嫌違法個案採取執法行動。

We have also been very busy implementing a number of new initiatives. As the principal agent for implementing the tenancy control on subdivided units, the Department provided full support to the then Transport and Housing Bureau in enacting the amendments to the Landlord and Tenant (Consolidation) Ordinance. Following the passage of the amendment bill by the Legislative Council in October 2021, the Department has been heavily engaged in various work to implement the new law effective from 22 January 2022, including promoting public awareness of the new regulatory regime, handling enquiries, providing free advisory and mediatory services, and taking enforcement action on suspected offence cases.

《業主與租客（綜合）條例》 （第7章）第IVA部 Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap.7)



另一項新措施是財政司司長在2022-23年度《財政預算案演辭》中提出的「暫緩追討欠租安排」，藉禁止指明處所的業主在2022年5月至7月三個月保護期內對未能繳付租金的租戶採取某些行動，為受第五波疫情影響的商業租戶提供喘息空間。自新法例通過後，本署一直負責跟進有關業主和租戶事宜的投訴和採取執法行動，並處理延後一季繳付差餉和地租及豁免其附加費的申請。

The other new initiative is the rental enforcement moratorium rolled out by the Financial Secretary in his 2022-23 Budget Speech, providing business tenants affected by the fifth wave of the epidemic a breathing space by barring landlords of specified premises from taking certain actions against their tenants who failed to pay rent during the three-month protection period from May to July 2022. Since the enactment of the new law, the Department has been in charge of handling complaints and taking enforcement relating to landlord and tenant matters, as well as processing requests for deferring payment and waiving surcharges of rates and Government rent for a quarter.

《業主與租客（綜合）條例》（第7章）第IVA部
Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap.7)

由2022年1月22日起生效
Effective from 22 January 2022

主要規定
Key requirements

1. 分間單位租賃的租賃週期，須由該分間單位的連續2項租賃期組成。每項租賃期的租期為2年。
A regulated cycle of tenancies for a subdivided unit (SDU) is to comprise 2 consecutive regulated tenancies for the SDU, each for a term of 2 years.
2. 分間單位首期租賃的租客，就該分間單位有權獲授予有關租賃週期中的次期租賃。從該季首項的租任開始起算。
As tenant of a first tenancy for an SDU is entitled to be granted a second tenancy of the regulated cycle for the SDU, thus enjoying security of tenure of 4 years.
3. 在租賃租賃的租期內，租金不得上調。
Rent increase during the term of a regulated tenancy is not allowed.
4. 租賃週期中次期租賃的租金增幅，不得高於差餉物業估價署所訂的私人住宅物業租賃和公屋的標準性租金調整在相關期間的百分率變動。上限為百分之十。
The rate of rent increase for the second term tenancy of a regulated cycle must not exceed the percentage change of the standardized rent index for all classes of private domestic properties controlled and subsidised by the Rating and Valuation Department during the relevant period, and is capped at 10%.
5. 租賃租賃的業主，須租務並收地稅費或指明公用服務及服務（包括水、電、煤氣）的估價。即繳地稅。
A landlord of a regulated tenancy commits an offence if the landlord requires the tenant to pay any unitemized money or reimbursement of charges for specified utilities and services including water and electricity.
6. 業主須在租賃租賃的租期開始後60日內，向差餉物業估價署提交租賃通知書。如沒有合理辯解而未有遵從有關規定，即屬犯罪。
A landlord of a regulated tenancy must, within 60 days after the term of the tenancy commences, submit a notice of tenancy to the Rating and Valuation Department, if the landlord, without reasonable excuse, fails to comply with the requirement, the landlord commits an offence.

enquiries@rvd.gov.hk
2150 8303
www.rvd.gov.hk/our_services/tenancy_matters.html

Rating and Valuation Department

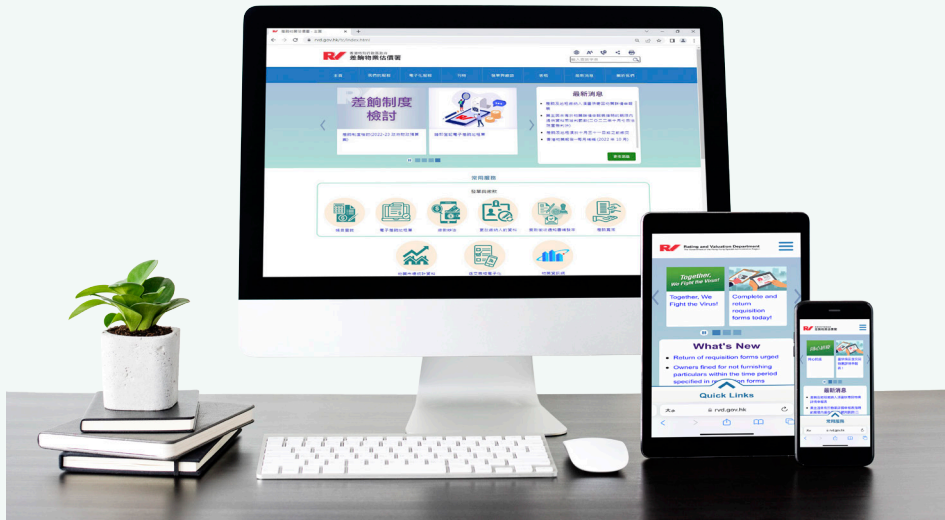
署長序言 Commissioner's Overview

為配合電子政府的發展及提升顧客服務，本署一直以來主動積極引入各項電子化政府服務。除了提供基本物業資訊和差餉及地租帳目最新資料的物業資訊網服務，以及快捷方便的電子帳單和繳費服務外，我們亦接受以電子方式遞交法定表格及通知書。

2022年6月，我們提升了該電子表格服務，涵蓋至本署的所有其他公用表格，並已檢視最常用的表格，以求令其更簡潔易明。我們亦於2021年12月推出重新設計的網站，以提供更佳的用戶體驗，讓公眾可更簡易地以電子方式獲取資訊和服務。

To advance the e-Government initiatives and improve our customer service, the Department has all along been proactively pursuing various e-Government opportunities. Apart from the PIO service providing essential property information and up-to-date information of rates and Government rent accounts, fast and convenient e-billing and payment services, we also accept electronic submission of statutory forms and notices.

In June 2022, we upgraded our e-Form submission service to expand its coverage to all other public forms of the Department, and reviewed the most-commonly used forms to enhance their user-friendliness and conciseness. We also launched a re-designed website in December 2021, providing better user experience and easier access to public information and services electronically.



署長序言

Commissioner's Overview

機遇與展望

政府完成差餉制度檢討後，財政司司長在 2022-23 年度《財政預算案演辭》中建議就住宅物業引入新差餉寬減機制和累進差餉制度，分別暫定由 2023-24 年度第三季和 2024-25 年度第四季起實施。本署正全力籌備新差餉寬減機制的工作，並將在未來幾年致力按時落實新措施。

為促進電子政府發展，我們會繼續積極運用資訊科技方案，以專業態度為市民提供更以客為本、更方便和更具成本效益的電子服務。我們亦會尋求機遇將工作流程電子化、簡化工序，並與其他政府部門合作，以期提升運作效率、改進服務及推陳出新。

最後，我衷心感謝各位同事一直以來的努力和付出，以靈活求變的精神，不遺餘力地服務市民，讓本署得以在充滿挑戰的一年能達成目標。

差餉物業估價署署長
蕭家賢太平紳士
2022 年 10 月

Opportunities and Prospects

Upon completion of the review of the rating system, the Financial Secretary proposed in his 2022-23 Budget Speech to introduce a new rates concession mechanism and a progressive rating system for domestic properties, effective tentatively from the third quarter of 2023-24 and fourth quarter of 2024-25 respectively. The Department is in full force making preparatory work for the new rates concession mechanism and will be heavily engaged in the coming years for implementing the new initiatives on time.

To advance the development of e-Government, we will continue to press ahead the use of information technology solutions in enhancing and providing more customer-centric, convenient and cost-effective e-services to the public in a professional manner. We will also explore opportunities to digitalise workflow, streamline processes and collaborate with other Government departments with a view to enhancing operational efficiency for service improvements and innovations.

Finally, I would like to thank my colleagues for their continued support and resilience in achieving the targets, and their commitment in serving the public in a challenging year.

Kevin K Y SIU, JP
Commissioner of Rating and Valuation
October 2022



理想和使命

VISION AND MISSION

理想 在全球提供物業估價和資訊服務的公營機構中，成為典範。

Vision To be a world-wide model as a public agency in property valuation and information services.

使命 提供公平合理的估價，迅速地徵收差餉及地租。
提供優質的物業資訊和相關服務，配合社會的需要。
推廣資訊和技術交流，提高物業市場透明度和效率。
擴展積極進取的部門文化和團隊精神。

Mission To provide equitable valuations for the efficient and timely collection of rates and Government rent.
To deliver quality property information and related services tailored to the needs of the community.
To contribute to a transparent and efficient property market through information and technology sharing.
To develop a dynamic corporate culture and workforce in partnership with staff.

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。

全力承擔
我們就服務水平和表現，竭誠盡責。

信念 **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。

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。

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。

物有所值
我們善用資源，向顧客和伙伴提供最佳服務。

Customer Satisfaction

We proactively identify customers' needs, and take every opportunity to enhance customer satisfaction.

Accountability

We accept our accountability to the Government and community for our service standards and performance.

Professionalism

Values We apply appropriate professional knowledge, skills and experience, and uphold the highest standard of integrity in our work.

Innovation

We anticipate new challenges and opportunities, and respond to these in a timely and creative way.

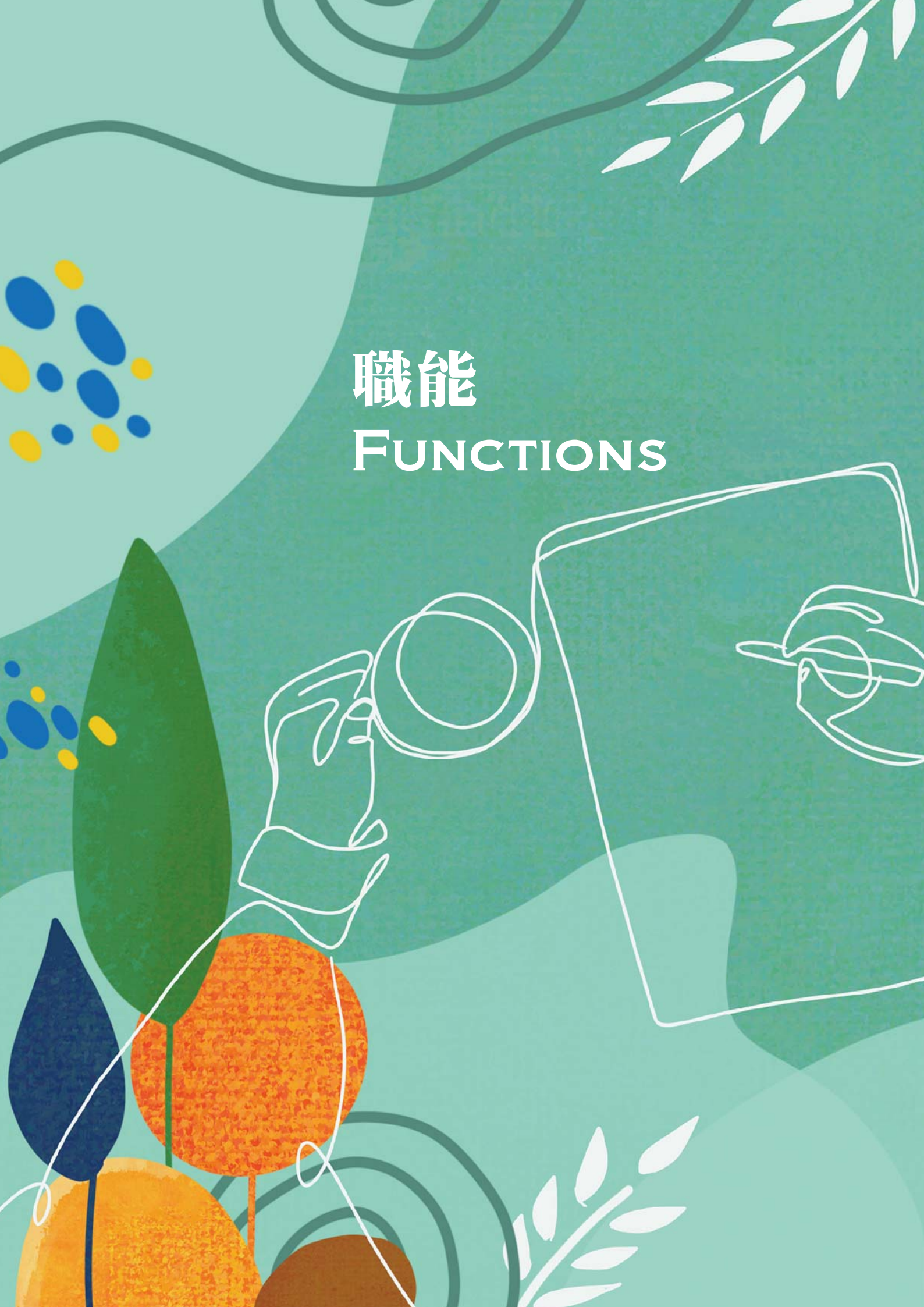
Respect

We value our colleagues, partners and customers, and look to work with them in a spirit of mutual respect and trust.

Value for Money

We strive to provide the best service to our customers and partners in the most cost-effective manner.

職能 FUNCTIONS



- 14 **評估差餉**
Rating Assessment
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Property Information Services
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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，並採取適當執法行動。

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2022年4月1日，估價冊所載的差餉估價物業單位有2 632 758個，應課差餉租值總值約為6 910億元，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 and taking enforcement action as appropriate.

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.

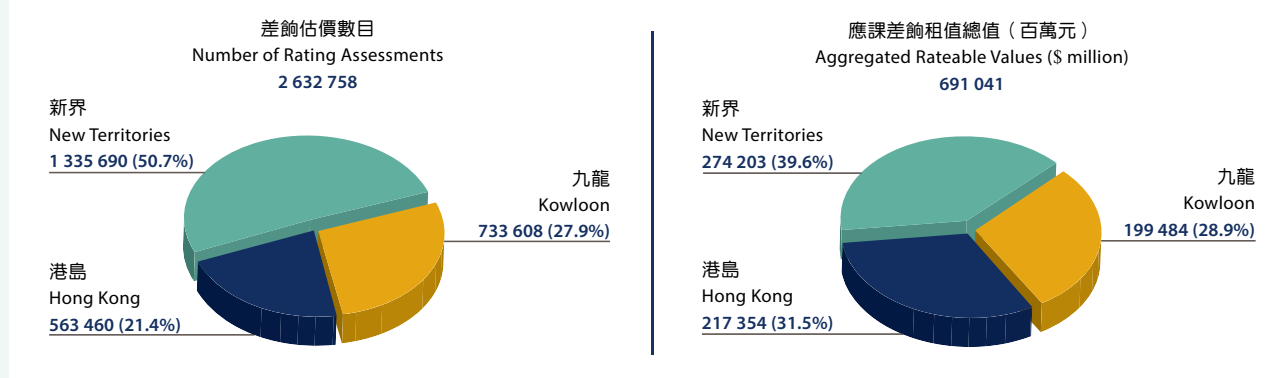
The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

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 2022 contained 2 632 758 rating assessments with a total rateable value of about \$691 billion. Further details are shown in Tables 1 - 8.

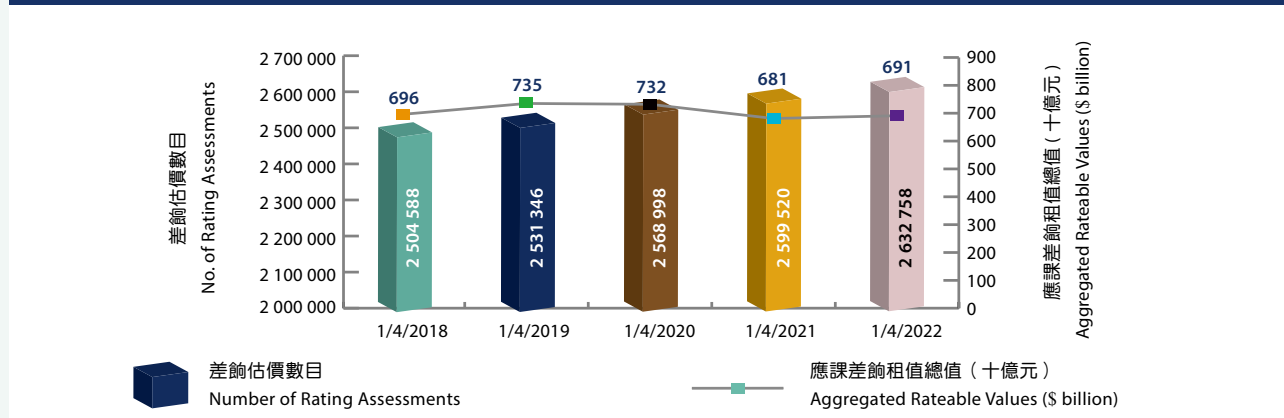
截至2022年4月1日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2022



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 2022 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 068 233 個，應課差餉租值總值約為 4 370 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 2 068 233 assessments as at 1 April 2022 with an aggregated rateable value of about \$437 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.

職能 Functions

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。

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。

Property Valuation Services

Stamp Duty

The Department provides valuation advice to the Collector of Stamp Revenue (i.e. the Commissioner of Inland Revenue) by examining transactions involving the transfer of property. The aim is to safeguard revenue from this source. Where the consideration stated in the transaction is considered below the market value, the Department will provide a valuation advice.

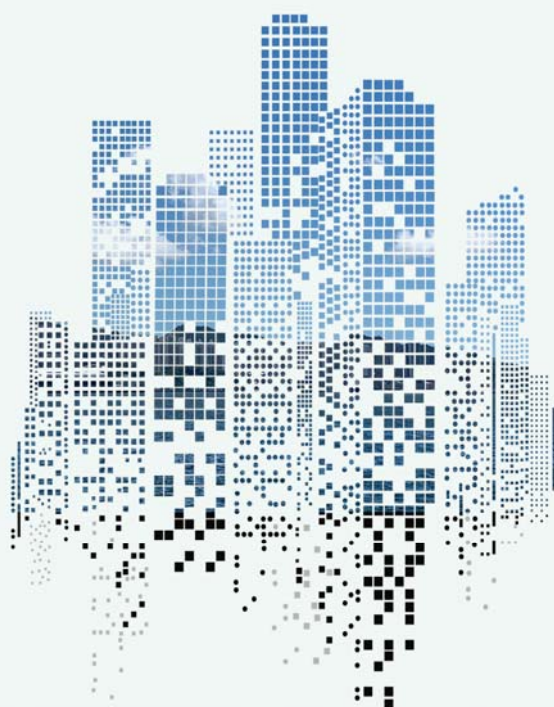
Valuations are also provided in cases where a property is transferred with no consideration paid.

Estate Duty

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

Valuations for Other Government Departments

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



職能 Functions

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.

職能 Functions

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。

執法和檢控

本署就涉嫌觸犯第7章的個案作出調查，並會按該條例考慮採取法律行動。

新租出或重訂協議通知書及租賃通知書

本署為業主批署分別就住宅租賃和規管租賃而提交的新租出或重訂協議通知書（表格CR109）和租賃通知書（表格AR2）。經批署的通知書是採取法律行動追收欠租時所需的文件。規管租賃的業主如沒有合理解釋而未有按規定向本署提交租賃通知書，即屬觸犯第7章的有關罪行。

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.

Enforcement and Prosecution

The Department investigates cases suspected of committing offences under Cap. 7 and considers taking legal action in accordance with the Ordinance.

Notice of New Letting or Renewal Agreement and Notice of Tenancy

The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) and Notices of Tenancy (Form AR2) submitted by landlords in respect of domestic tenancies and regulated tenancies respectively. These endorsed notices are required in legal proceedings for recovery of rent. A landlord of a regulated tenancy who, without reasonable excuse, fails to submit a Notice of Tenancy to the Department as required commits the relevant offence under Cap. 7.



服務表現和成就

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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 2021-22 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：

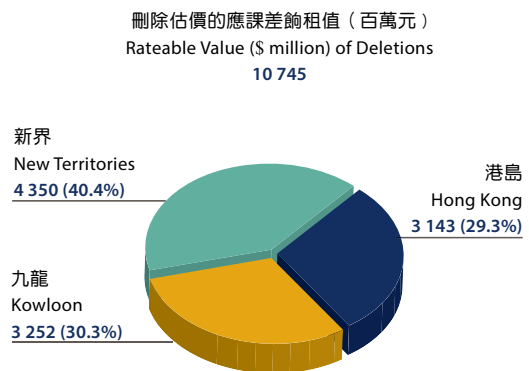
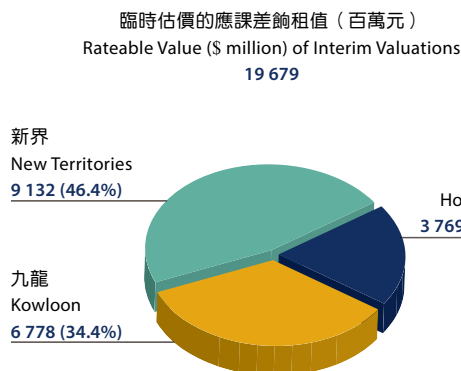
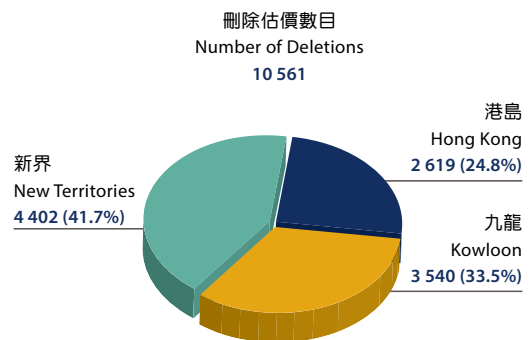
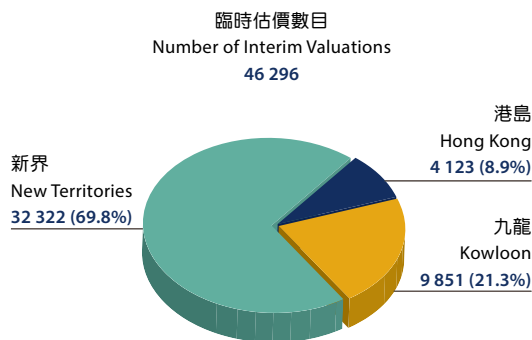
Rating and Government Rent

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 2021-22 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:

2021-22 年度臨時估價和刪除估價 Interim Valuations and Deletions in 2021-22



服務表現和成就

Performance and Achievements

每年重估應課差餉租值

不同類別和位於不同地區的物業，其租金水平會隨時間受各種不同因素影響而有所改變。為提供一個健全及公平的稅基，本署自 1999 年起，每年均全面重估應課差餉租值，反映最新的租金水平。

在全面重估 2022-23 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 2 632 758 個物業的應課差餉租值，以及載於地租登記冊內 2 068 233 個物業的應課差餉租值。

新應課差餉租值乃根據 2021 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 2022 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上升 1.0% 和 1.4%。

在新的估價冊內，其中 37.9% 物業的應課差餉租值平均上升 6.3%，另有 56.2% 物業的應課差餉租值維持不變，餘下 5.9% 物業的應課差餉租值則平均下跌 8.3%。

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 2 632 758 assessments in the Valuation List and 2 068 233 assessments in the Government Rent Roll were reviewed in the revaluation for 2022-23.

The new rateable values which took effect on 1 April 2022 were based on market rents as at the designated reference date of 1 October 2021.

The exercise had resulted in an average increase in rateable values of 1.0% for rates and 1.4% for Government rent.

For 37.9% of the properties in the new Valuation List, the rateable values were increased by 6.3% on average. Another 56.2% had no change in rateable values. The remaining 5.9% of the properties had their rateable values decreased by 8.3% on average.

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



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.

服務表現和成就

Performance and Achievements

差餉徵收率

差餉是根據應課差餉租值乘以一個百分率而徵收的。2021-22 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 2022 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 2021-22, 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 2022 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	-	-	11	37 192
九龍 Kowloon	-	-	2	67
新界 New Territories	1	10	504	42 662
總數 Overall	1	10	517	79 921

根據《地租（評估及徵收）條例》（第 515 章） 徵收地租

截至 2022 年 4 月 1 日，地租登記冊記載的估價物業單位有 2 068 233 個。

2021-22 年度，本署為徵收地租而作出的臨時估價有 38 160 個，刪除估價則有 5 742 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 2022 was 2 068 233.

The number of interim valuations and deletions carried out in 2021-22 for Government rent purposes were 38 160 and 5 742 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.



服務表現和成就 Performance and Achievements

根據《政府租契條例》(第40章)為可續期土地契約徵收地租

本署負責評估按《政府租契條例》徵收的地租，並通知地政總署有關估價以供其發單及徵收之用。截至2022年3月31日，有232 177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 2022, there were 232 177 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)
2017-18	2 166	310	1 106	435
2018-19	511	107	1 963	602
2019-20	-	-	489	96
2020-21	-	-	2 019	538
2021-22	-	-	1 033	465

帳目和發單

差餉收入

2021-22年度的差餉收入約為192.56億元，反映了年內因差餉寬減措施而少收約150.19億元的款額。

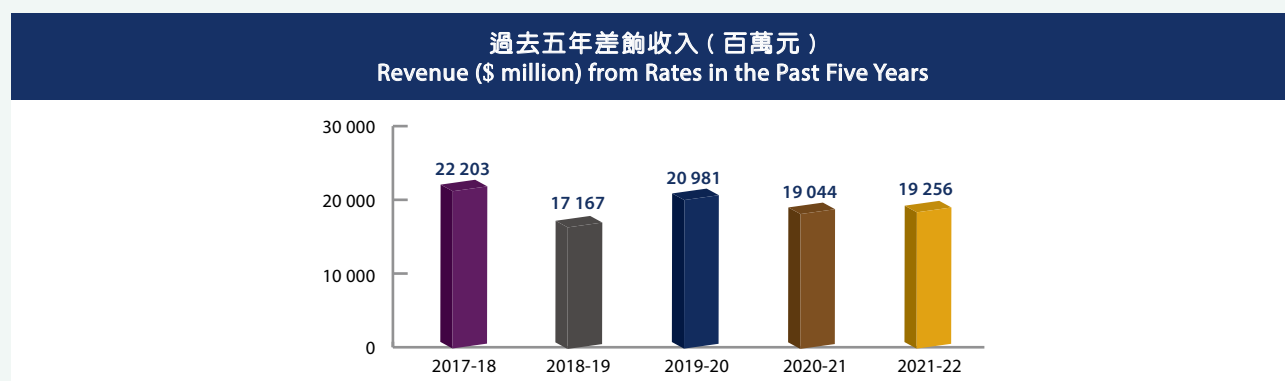
下圖顯示過去五年的差餉總收入：

Accounting and Billing

Revenue from Rates

The revenue from rates in 2021-22 was about \$19 256 million, reflecting the revenue foregone of about \$15 019 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。2021-22 年度退還的款額微不足道。

差餉欠款

2021-22 年度，本署向欠交差餉的業主追討欠款的個案約有 31 000 宗。

該財政年度終結時，約有 29 000 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 2022 年 3 月 31 日，錄得的拖欠差餉額約為 1 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

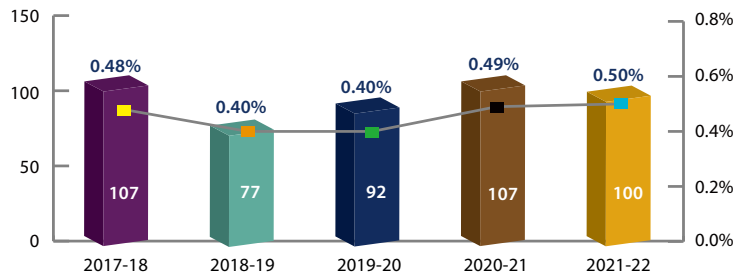
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2021-22.

Arrears of Rates

In 2021-22, the Department took recovery action in respect of arrears outstanding for about 31 000 cases.

Some 29 000 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 2022, about \$100 million of rates arrears, or 0.5% of annual rates demanded were recorded. This arrears rate is far below those in other jurisdictions charging similar property rates. The chart below shows arrears of rates in the past five years:

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



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



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

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

服務表現和成就

Performance and Achievements

地租收入及欠款

2021-22 年度按第 515 章評估的地租收入約為 125.08 億元。

截至 2022 年 3 月 31 日，拖欠地租的帳目約有 21 000 個，未收的款項約為 8 700 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 2022 年 4 月 1 日，本署處理約 271 萬個差餉和地租帳目。下圖顯示各類帳目的數量：

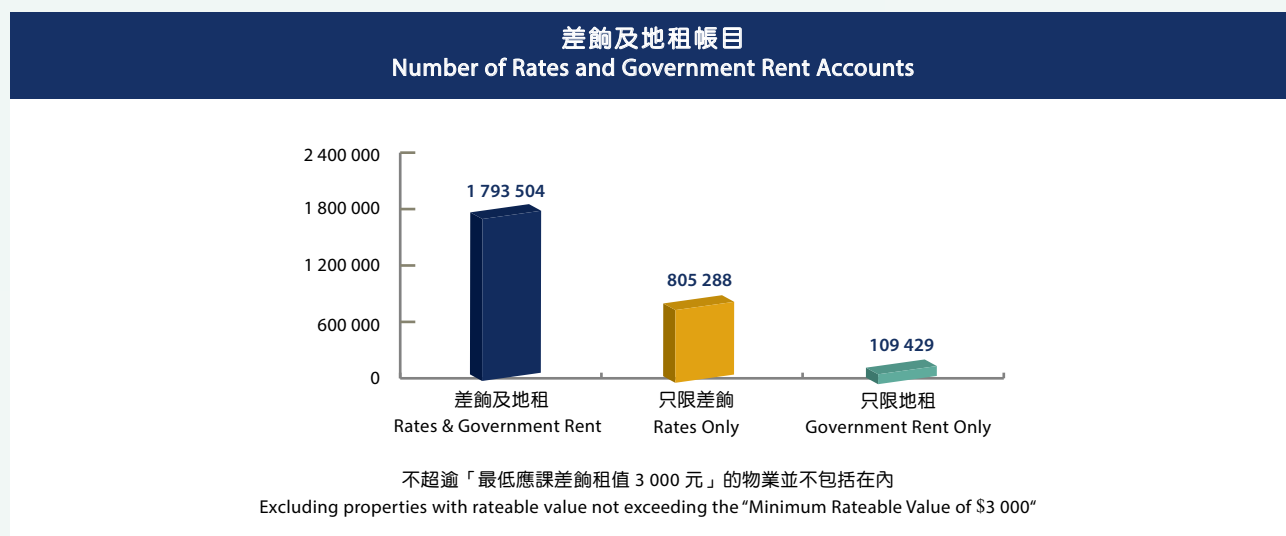
Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2021-22 was about \$12 508 million.

Some 21 000 accounts had rent arrears as at 31 March 2022, comprising about \$87 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 2.71 million rates and Government rent accounts were maintained by the Department as at 1 April 2022. 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

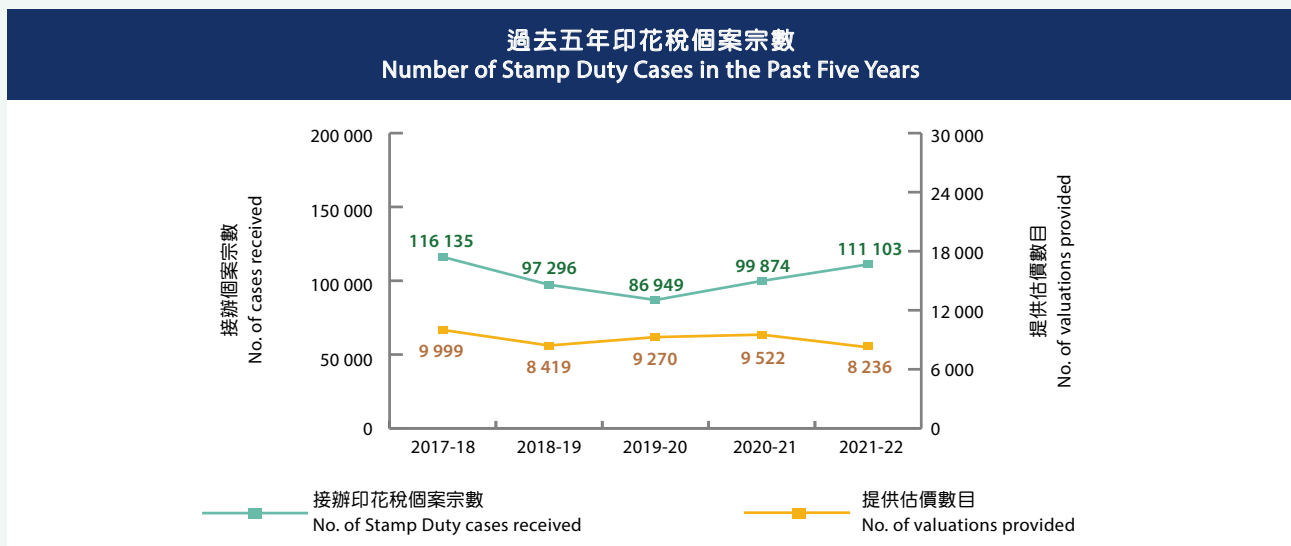
Stamp Duty

2021-22 年度，本署共接獲 111 103 宗需作審查和估價的個案，並提供 8 236 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 2021-22, the number of cases received for examination and valuation was 111 103. The Department provided 8 236 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:

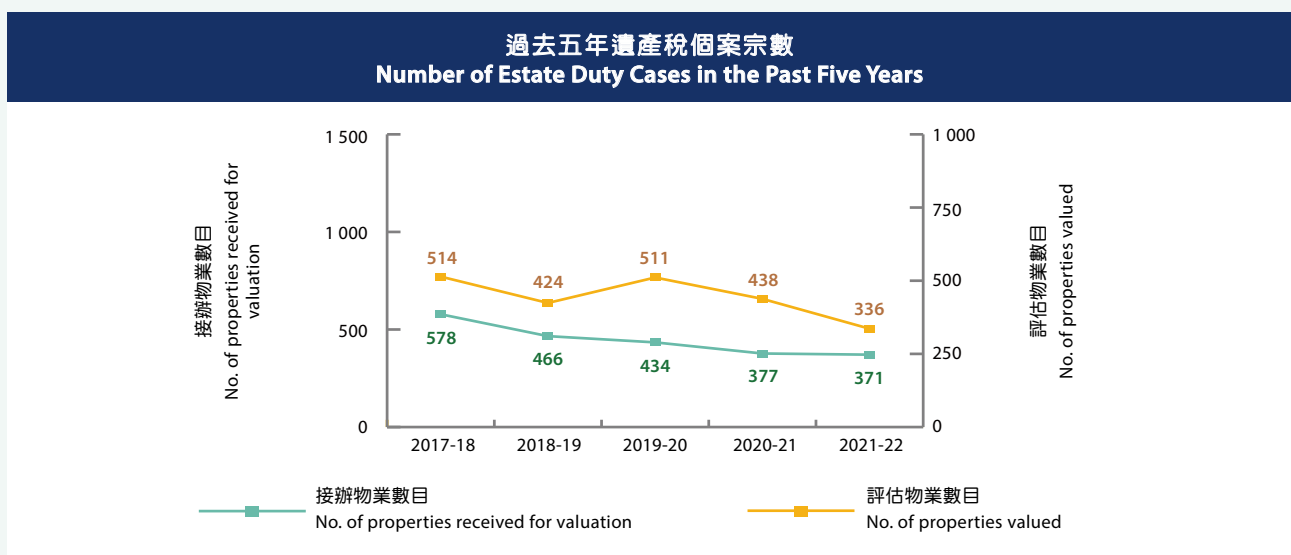


遺產稅

Estate Duty

年內共有 91 宗個案交由本署評定物業價值，涉及 371 個物業。下圖顯示過去五年的遺產稅工作量：

During the year, 91 cases involving 371 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



服務表現和成就 Performance and Achievements

雖然遺產稅已於 2006 年 2 月取消，但本署仍接到此日期之前的個案。

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

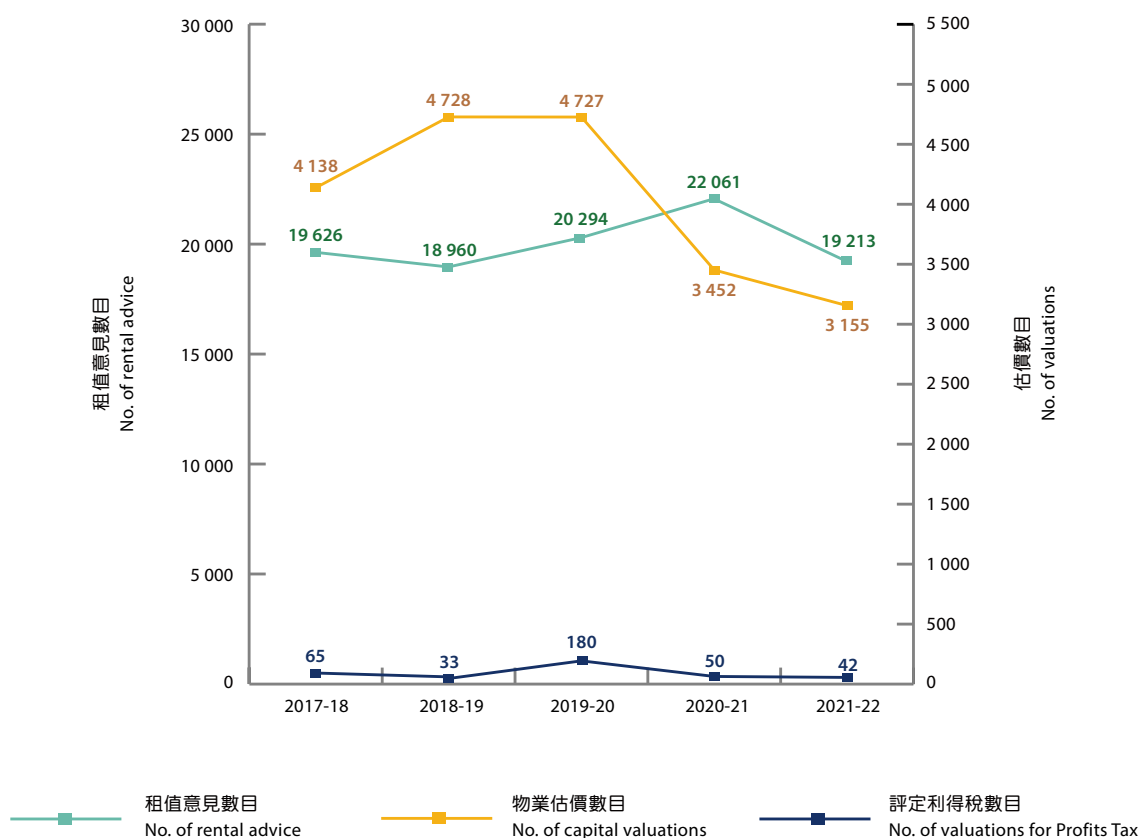
為其他政府部門和半官方機構提供估價服務

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 19 213 宗租值意見、3 155 個物業售價評估，以及處理 42 宗利得稅個案。下圖概述本署過去五年提供的這類估價服務：

Other valuations, including 19 213 rental advice, 3 155 capital valuations and 42 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》2022年版回顧2021年物業市場的情況，並預測2022及2023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 Housing Bureau on housing production and the property market to facilitate gauging of territory-wide housing development and market activities.

The 2022 edition of the “Hong Kong Property Review” gives a review of the property market in 2021 and provides forecasts of completions in 2022 and 2023. It is available for free download from the Department’s website.

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

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

服務表現和成就

Performance and Achievements

編配門牌號數

2021-22 年度獲編配門牌號數的發展項目有 887 個，其中 821 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。

Building Numbering

During 2021-22, 887 developments were allotted with building numbers, of which 821 were in the New Territories.

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



樓宇名稱

市民可登入本署網站免費瀏覽《樓宇名稱》，這份刊物的資料在每季（即 1 月、4 月、7 月和 10 月）均會更新。

Names of Buildings

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

業主與租客服務

諮詢和調解服務

2021-22 年度，本署處理約 80 000 宗查詢，其中 32 000 宗由本署每天派駐土地審裁處當值的人員處理，另有 800 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及租賃通知書

2021-22 年度，本署共處理約 58 000 份新租出或重訂協議通知書（表格 CR109）和租賃通知書（表格 AR2）。

Landlord and Tenant Services

Advisory and Mediatory Services

In 2021-22, around 80 000 enquiries were handled, with 32 000 and 800 of these being dealt with by officers during their daily and weekly visits to the Lands Tribunal and District Offices respectively.

Notice of New Letting or Renewal Agreement and Notice of Tenancy

A total of about 58 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2021-22.



服務表現和成就

Performance and Achievements

服務表現和目標

服務承諾

在 2021-22 年度服務承諾所載的全部 11 項工作均達標或超額完成。



24 小時自動電話資訊服務

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

使用這項服務的人士亦可選擇以傳真方式，索取物業市場統計數字等資料。

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

1823

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

Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2021-22 Performance Pledge, the set service levels or targets were either achieved or exceeded.



24-hour Automated Telephone Enquiry Service

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

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

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

1823

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

新增和優化服務

NEW AND IMPROVED
SERVICES



- 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
- 41 **分間單位租務管制**
Tenancy Control of Subdivided Units



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270萬個物業地址記錄。物業資訊網的收費服務接受多種電子付款方式，包括繳費靈、主要信用卡、Apple Pay 和 Google Pay。各項服務深受測量師、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。

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。為配合在2021-22年度《財政預算案演辭》中公布的電子政府措施，我們在2022年6月提升了這項方便既環保的電子表格服務，涵蓋至本署的所有其他公用表格。部分表格可透過「智方便」平台遞交。我們

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 2.7 million property address records. The PIO accepts various electronic payment methods for chargeable services, including PPS, major credit cards, Apple Pay and Google Pay. 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.

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. To implement the e-Government initiatives announced in the 2021-22 Budget Speech, we upgraded this convenient and environmental-friendly e-Form submission service in

新增和優化服務 New and Improved Services

亦會繼續發掘機遇以進一步加強這項網上服務。

發出徵收差餉地租電子通知書

近 64 000 名用戶已登記使用「電子差餉地租單」服務，連結逾 90 400 個繳納人帳目並享用一站式發單和繳款服務，其中超過 60% 的用戶選擇停止收取紙本帳單。繳納人使用這項支援「智方便」的服務可輕易地即時清繳電子帳單、收取有關發出《物業詳情申報表》（表格 R1A）的通知、查詢付款記錄，以及更新有關帳目的通訊地址或其他個人資料。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、「轉數快」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。此外，使用「轉數快」的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，掃描印備在徵收差餉及/或地租通知書上或從本署網頁「帳目查詢」服務取得的「轉數快」二維碼，快捷繳款。

分間單位租務管制

自有關實施分間單位租務管制的法例於 2022 年 1 月 22 日生效之後，本署一直處理查詢和投訴；就租務事宜為業主與租客提供免費諮詢和調解服務；批署業主提交的租賃通知書（表格 AR2）；整理和準備發布申報的租金資料；以及採取適當的執法行動。市民如欲了解更多資訊，請瀏覽 www.rvd.gov.hk/tc/our_services/part_iva.html。

June 2022 to expand its coverage to all other public forms of the Department. Some of the forms can be accessible from the “iAM Smart” platform and we will continue to explore opportunities to further enhance this online service.

Electronic Issue of Rates/Government Rent Demands

Nearly 64 000 subscribers have registered for the “eRVD Bill” Service linking up over 90 400 payer accounts and enjoying a seamless billing and payment service, with over 60% of the subscribers having opted to drop their paper bills. Payers using this service, which supports “iAM Smart”, can easily settle their electronic demands instantly, receive notification 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 also settle their demands in one single transaction at the “eRVD Bill” Service, and manage their consolidated accounts.

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, Faster Payment System (FPS) 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. Besides, payers using the FPS can scan the FPS payment code printed on the demands for rates and/or Government rent or available from our online Account Enquiry Services at our website to make payment quickly by using any supporting mobile banking applications or e-wallets.

Tenancy Control of Subdivided Units

Since the legislation to implement tenancy control on subdivided units came into force on 22 January 2022, the Department has been handling enquiries and complaints; providing free advisory and mediatory services to landlords and tenants on tenancy matters; endorsing the Notice of Tenancy (Form AR2) submitted by landlords; collating and preparing to publish the reported rent data; and taking enforcement action as appropriate. The public can visit www.rvd.gov.hk/en/our_services/part_iva.html for more information.



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新差餉寬減機制和累進差餉制度

政府完成差餉制度檢討後，財政司司長在2022-23年度《財政預算案演辭》中建議就住宅物業引入新差餉寬減機制和累進差餉制度，分別暫定由2023-24年度第三季和2024-25年度第四季起實施。

有關建議涉及本署運作和電腦系統支援上的重大改動。本署在推行上述建議時，亦須慎密規劃多項任務、檢討和制訂工作程序，以及與其他決策局/部門緊密合作等。本署現正忙於住宅物業新差餉寬減機制的籌備工作。在未來幾年，我們將繼續致力按時執行建議的各項相關工作。

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。

分間單位租務管制

自《業主與租客（綜合）條例》（第7章）第IVA部生效之後，本署一直就租務事宜提供免費諮詢和調解服務。為打擊涉嫌違反第7章有關分間單位規管租賃規定的個案，本署正以多管齊下的方式，訂立穩健的制度，以調查涉嫌觸犯罪行的個案，包括向租客詢問其租賃情況、發出邀請函以進行訪談，以及主動探訪分間單位的租客。我們會致力加強執法和檢控行動、與其他決策局/部門合作，並加強宣傳教育。

New Rates Concession Mechanism and a Progressive Rating System

Upon completion of the review of the rating system, the Financial Secretary proposed in his 2022-23 Budget Speech to introduce a new rates concession mechanism and a progressive rating system for domestic properties, effective tentatively from the third quarter of 2023-24 and fourth quarter of 2024-25 respectively.

The proposals entail fundamental changes to the Department's operations and supporting computer systems. Implementing the proposals also requires meticulous planning of numerous tasks, review and formulation of work procedures, and close collaboration with other bureaux/departments, etc. The Department is busy making preparations for the new rates concession mechanism for domestic properties. In the coming years, we will continue to be heavily engaged in various work for implementing the proposals on time.

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.

Tenancy Control of Subdivided Units

Since Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap. 7) became effective, the Department has been providing free advisory and mediatory services on tenancy matters. To tackle suspected breaches of Cap. 7 in relation to regulated tenancies for subdivided units, the Department has been adopting a multi-pronged approach with a robust regime to investigate suspected offences, including enquiring tenants about the tenancy situations, sending invitations for interviews and proactively visiting tenants of subdivided units. We are committed to stepping up enforcement and prosecution, collaborating with other bureaux/departments, and strengthening publicity and education.

迎接挑戰

Challenges Ahead

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。

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、視察屯門區樓宇門牌編號展示狀況和視察公眾宗教崇拜用途物業等工作外判。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。

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.

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, inspection of display of building numbers in Tuen Mun and inspection of properties occupied for public religious worship purpose. 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.

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

環保政策和目標

差餉物業估價署致力確保在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。

本署在運作各方面均體現環保文化，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;

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

節省能源

本署在日常工作中推行的節省能源措施包括：

辦公室

- 當陽光直射室內時，將百葉簾放下；
- 員工即將進入房間（例如會議室）之前，才啟動空調及照明；
- 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，把一般不會用作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 lightings and 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;

- 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；
 - 於洗手間使用自動感應水龍頭以節省用水；以及
 - 使用水龍頭水流控制器，節省用水，並減少消耗供水時所需能量。
- 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;
 - use auto-sensitised water taps in toilets to save water; and
 - use flow controller at water taps to reduce the use of water and in turn reduce the energy required for supplying water to the users.

汽車

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

Vehicles

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



善用紙張及信封

本署採取下列措施，以善用紙張及信封：

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

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;

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- 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和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。

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.

環保方面的成果

減少耗紙量

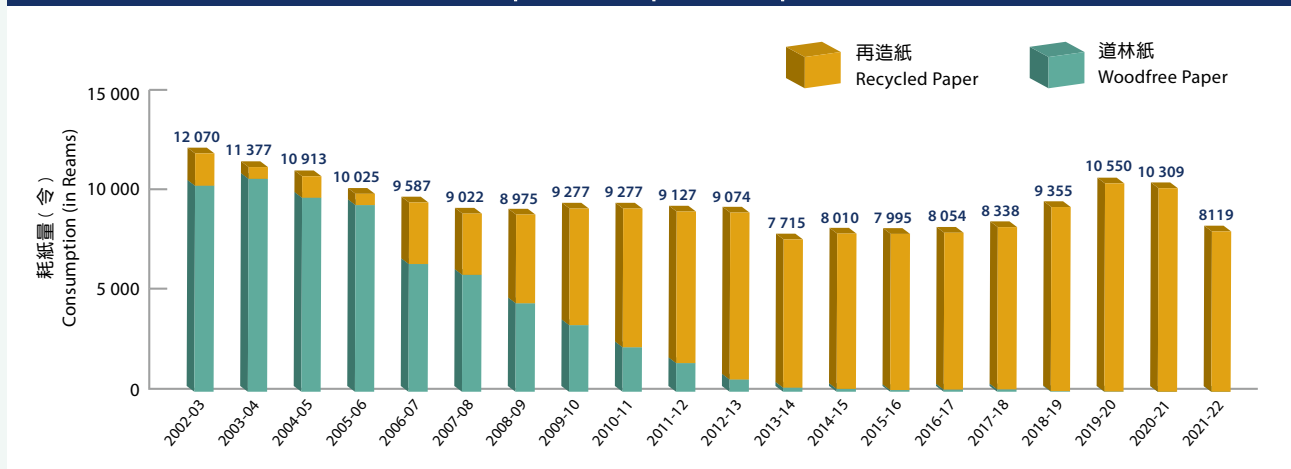
2021-22 年度本署的 A3 和 A4 紙耗用量合共為 8 119 令，較 2002-03 年度的 12 070 令減少 32.7%。此外，2021-22 年度 100% 的耗紙量為再造紙。

Green Performance

Reduced Consumption of Paper

The consumption of A3 and A4 paper in 2021-22 was 8 119 reams, indicating a reduction of 32.7% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2021-21 was met by recycled paper.

耗紙量比較表
Comparison of Paper Consumption



環保報告

Environmental Report

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。

本署分別於 2004 年及 2010 年推出「綜合發單及繳款服務」及「電子差餉地租單」服務，自此本署的紙張及信封耗用量持續減少。截至 2022 年 3 月 31 日為止，約有 15 萬個獨立帳目整合成大約 2 100 個綜合帳目，擁有多個物業的繳納人可選擇收取一張綜合徵收通知書。同時，近 64 000 個用戶已登記使用「電子差餉地租單」服務，連結逾 90 400 個繳納人帳戶，其中超過 60% 用戶選擇停止收取紙本帳單。本署會繼續節約用紙，及提倡綠化環境。

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。2021-22 年度共回收了 29 191 公斤廢紙及 1 018 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 reduced with the introduction of the Consolidated Billing and Payment Service and “eRVD Bill” Service in 2004 and 2010 respectively. As at 31 March 2022, about 150 000 individual accounts were merged into around 2 100 consolidated accounts, and these payers holding multiple properties can receive a single consolidated demand. At the same time, nearly 64 000 subscribers have registered for the “e-RVD Bill” Service, linking up over 90 400 payer accounts, and over 60% of them opted to drop their paper bills. The Department will continue its efforts to reduce paper consumption and promote a greener environment.

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2021-22, 29 191 kilograms of waste paper and 1 018 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.

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。

電子政府服務

為配合電子政府措施，推動無紙化作業流程以及提升顧客服務，本署一向主動積極引入各項電子化政府服務。除了物業資訊網、電子發單和電子繳款服務外，我們亦接受以電子方式遞交《差餉條例》、《地租（評估及徵收）條例》及《業主與租客（綜合）條例》規定送達的法定表格及通知書。市民使用本署網頁內的電子表格服務遞交表格及通知書，是除了郵遞或親身遞交方式外的一個更方便和環保的選項。本署於 2022 年 6 月亦已提升該服務，為所有其他公用表格提供以電子方式遞交表格的選項。本署會繼續引進更多電子化服務，務求與市民合作節約用紙，提倡綠化環境。

工作流程及工序的數碼化

為求體現環保文化，我們持續善用資訊科技，把內部工作流程及工序數碼化。例如為處理預計在 2023 年 3 月推行的住宅物業新差餉寬減申請，我們在開發電腦系統時會檢視相關流程及工序的數碼化機遇，以期減省紙張用量。

The Way Forward

To support the Government's drive to economise the use of energy and paper, the Department will sustain its effort in saving paper and electricity with best endeavour. All divisions will continue to critically review and closely monitor their paper and energy consumption patterns with a view to achieving a greener office.

e-Government Services

To tie in with the e-Government initiative, promote paperless operation and improve our customer service, the Department has all along been proactively pursuing various e-Government services. Apart from the Property Information Online service, electronic billing and payment services, we accept electronic submission of statutory forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. Submission of forms and notices through this e-Form service at our Homepage is a convenient and environmentally-friendly alternative to the conventional mode of serving a form by post or in person. In June 2022, we have also upgraded our e-Form service to enable electronic submission of all the other public forms to the Department. The Department will continue its effort to join hands with the public in reducing paper consumption and in promoting a greener environment by introducing more electronic services.

Digitalisation of Workflow and Processes

To align with our environmentally responsible culture, we continue to leverage on information technologies to digitalise our internal workflow and processes. For instance, when developing new computer system for processing applications for the new rates concession of domestic tenements from March 2023 tentatively, we will review the opportunities for digitalising the workflow and processes with a view to minimising the paper consumption.

環保報告

Environmental Report

電子檔案保管系統

本署正為推行電子檔案保管系統進行籌備工作。除了可以提升保存和管理政府檔案的效率外，電子檔案保管系統亦可進一步減少在公務上使用的紙張。

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。

Electronic Recordkeeping System (ERKS)

The Department is undertaking preparatory work in relation to the implementation of an ERKS to enhance efficiency in preparing and managing government records. The adoption of an ERKS will also reduce the use of paper in official businesses.

Clean Air Charter

The Department will continue to adopt energy-efficient measures in all its practices in an effort to improve Hong Kong's air quality in compliance with the commitments of the Clean Air Charter.



A stylized illustration of a human head profile in white outline, facing right. A large white thought bubble is positioned above the head, containing the text. The background is a textured teal color with various abstract shapes, including a large green leaf on the left, a blue leaf, and several orange and brown circular shapes at the bottom. There are also white decorative elements like a branch with leaves in the top right and bottom right, and a cluster of blue and yellow dots on the left.

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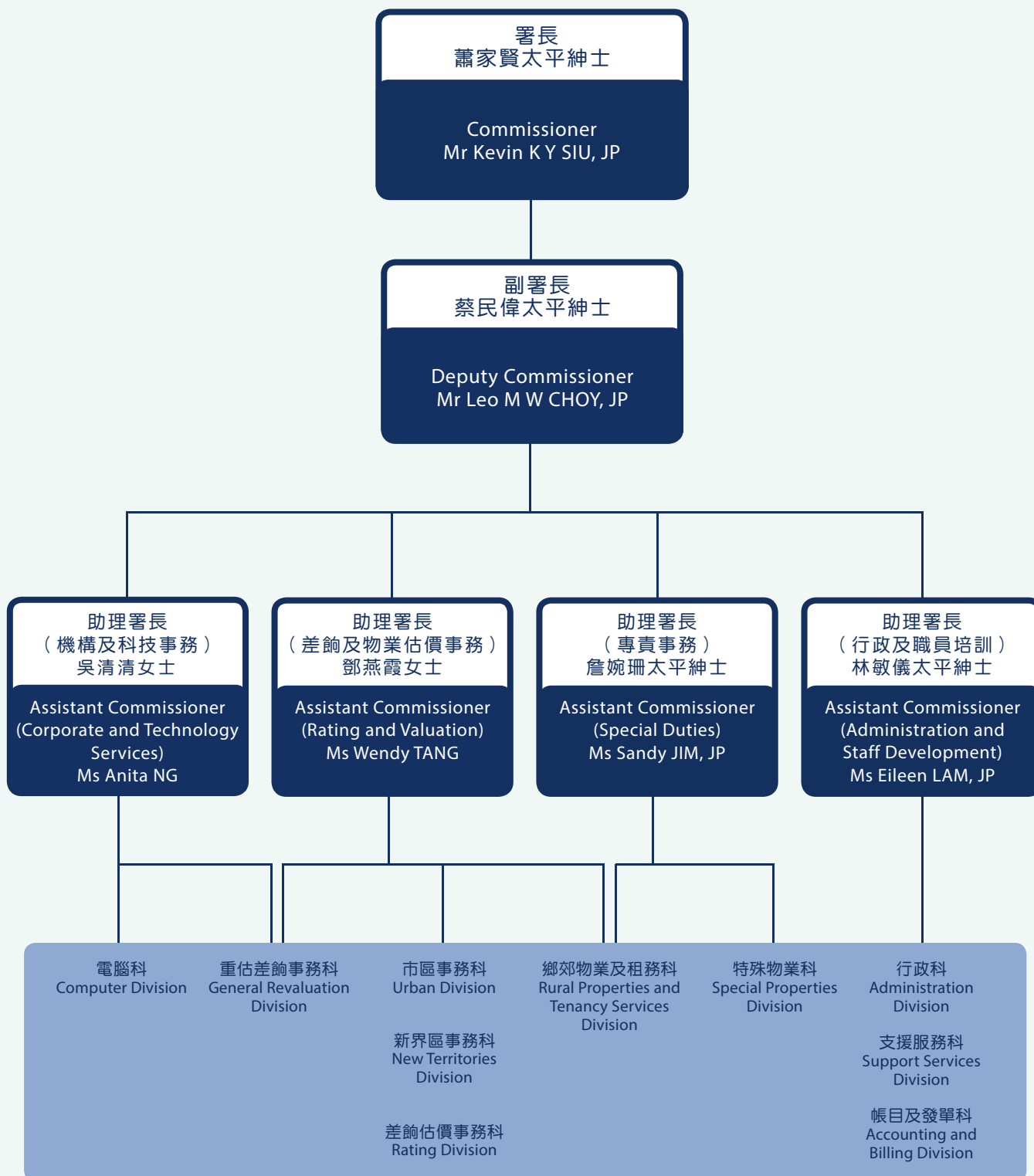


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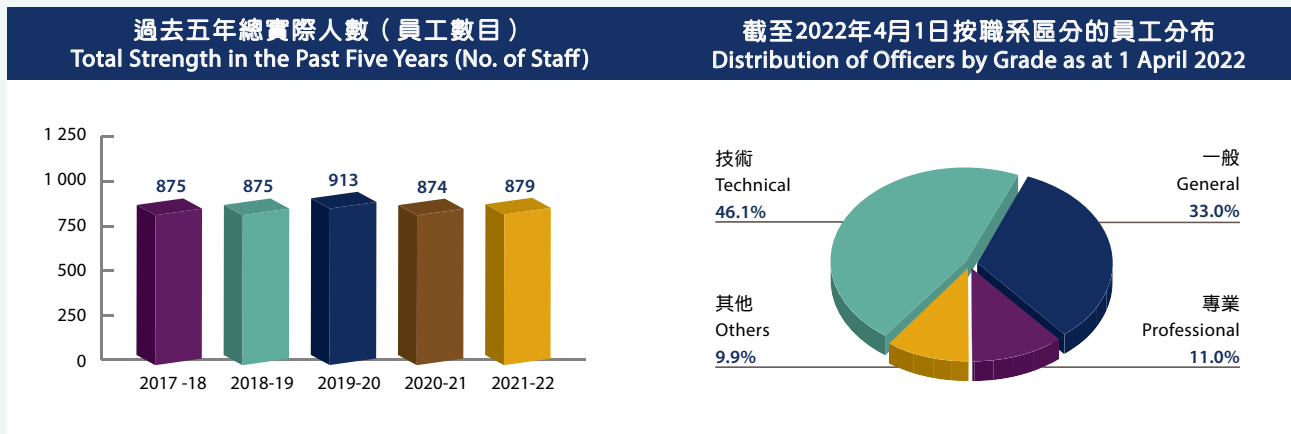
部門架構 (2022年4月1日)
Organisation Structure (1 April 2022)



人手編制

截至 2022 年 4 月 1 日，本署實際總人數為 879 人，其中包括 97 名專業職系及 405 名技術職系人員，290 名一般職系及 87 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 2022 年 4 月 1 日按職系區分的員工比例：



附錄 B 列出 2021 年 4 月 1 日和 2022 年 4 月 1 日本署的編制與實際人數比較。

本署 2021-22 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支達 5.96 億元，上年度則為 6.07 億元。

培訓與發展計劃

本署已實施 2021-22 年度培訓與發展計劃，當中只有一些訂立的目標未能達成。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 1.6 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。

Staffing

As at 1 April 2022, the Department had a total strength of 879 officers comprising 97 professional and 405 technical officers, 290 officers of general grade and 87 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 2022:

Annex B sets out a comparison of the establishment and strength as at 1 April 2021 and 1 April 2022.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$596 million in 2021-22, compared with \$607 million in the preceding year.

Training and Development Plan

The Departmental Training and Development Plan for 2021-22 was implemented with targets of a few of the scheduled tasks not met. Some 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 1.6 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

為讓員工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。不過，因應2019冠狀病毒病疫情，本年度暫停舉辦上述課程。

持續專業發展方面，本署年內為擁有專業資格的人員和見習人員舉辦了一場內部研討會。

為物業估價測量見習生、年資淺的物業估價測量師 / 助理物業估價測量師而設的師友制計劃，早於2003年年初和2004年9月相繼推出。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，本署已安排八名高級物業估價測量師指導29名年資淺的物業估價測量師及助理物業估價測量師，而21名物業估價測量見習生則由12名資深的物業估價測量師指導。

與海外同業交流

掌握估價專業的最新發展，包括海外的估價實務尤為重要。故此，本署經常與海外同業保持聯繫。

本署六名人員於2021年12月參加國際房產稅學會為估價機構舉辦的網上會議。會議讓全球各地估價機構的人員有機會一起分享經驗，交流作業守則。

專業資格

2021-22年度，本署八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 staff members with the political, social, economic and legal systems in the Mainland, selected officers 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.

For continuing professional development, an in-house seminar was held for professionally qualified officers and trainees of the Department 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 and Valuation Officer Trainee grades. During the year, there were 29 junior VSs and AVSs placed under the mentorship of eight SVSs, as well as 21 VSGs under the mentorship of 12 experienced VSs.

Exchanges with Overseas Counterparts

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

In December 2021, six staff members attended a virtual conference of valuation agencies as organised by the International Property Tax Institute. The conference provided an opportunity for those in valuation agencies around the world to share experiences and best practices.

Professional Membership

In 2021-22, eight 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 49 班，涵蓋 17 個課題，共有 1 172 名學員出席。

此外，年內本署亦舉辦七個度身訂造的工作坊，內容涵蓋顧客服務和提升服務質素兩個範疇，共有 186 名同事參加。

為了讓同事深入認識分間單位規管租賃的新法例，以應對法例生效後的工作挑戰，本署舉辦了一系列簡介會和工作坊。

另有 68 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。

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 49 classes covering 17 topics were held with a total attendance of 1 172 trainees.

Customised workshops on customer service and service enhancement were also held in-house during the year. A total of seven classes for the above two areas were arranged for 186 staff members.

To enhance staff members' knowledge so as to cope with the work challenges upon enactment of the new law to regulated tenancies of subdivided units, a series of briefings and workshops were arranged.

In-house induction seminars were held for 68 new recruits as well as officers of the general and common grades posted to the Department during the year.



人力資源 Human Resources

其他培訓課程

為加強經理級人員的工作表現管理能力，本署度身訂造一個為期兩天的「管理工作表現」工作坊，共有 25 名年資淺的物業估價測量師和助理物業估價測量師參加。

受疫情影響，課堂培訓課程有限，本署共有 237 人次參加公務員學院舉辦的課程。

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。

2021-22 年度，網上學習系統共錄得約 1 985 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。

Other Training Courses

To enhance the performance management skills of managers, a two-day customised workshop on "Performance Management" was arranged for 25 junior VSs and AVSs.

With limited classroom training due to the epidemic situation, a total attendance of 237 was recorded for courses organised by the Civil Service College.

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 2021-22, about 1 985 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。建議提議者會獲頒予紀念品，以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. Souvenirs will be presented to proposers of suggestions for their support of the Departmental Staff Suggestions Scheme.

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

社交和康樂活動

本署一向鼓勵同事注重健康生活，積極參與義工服務，建立關愛社會。

康樂社

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、母親的抉擇和健康快車等。在第五波疫情穩定下來後，義工隊積極在社區參與更多抗疫和義工服務，例如派發防疫包予有需要人士、探訪長者和弱勢社羣等。

本署康樂社舉辦多場足球活動、書法班、瑜伽班及羽毛球比賽，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。

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

本署參與公益金和樂施會舉辦的活動，籌得善款逾 27 000 元。

Social and Recreation

The Department encourages staff to live a healthy lifestyle and participate actively in volunteer service in building a caring community.

Recreation Club

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, Mother's Choice and Lifeline Express, etc. to serve the people in need from all walks of life. Upon stabilisation of the fifth wave of the epidemic, the Volunteer Service Team has actively participated in more anti-epidemic and volunteer services in the community, such as the distribution of anti-epidemic packs to the needy, visiting the elderly and underprivileged, etc.

The Department's Recreation Club organised several football activities and interest classes on Chinese calligraphy, yoga, and badminton competition. 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.

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 \$27 000 in total for various charity events organised by the Community Chest and Oxfam.



附表

TABLES



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估價冊 - 截至 2022 年 4 月 1 日各地區的已估價物業
Valuation List - Assessments by District as at 1 April 2022

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	153 905	86 414 118
灣仔	Wan Chai	115 124	50 166 607
東區	Eastern	202 402	52 435 732
南區	Southern	92 029	28 337 878
港島	Hong Kong	563 460	217 354 335
油尖旺	Yau Tsim Mong	190 186	65 920 680
深水埗	Sham Shui Po	135 583	31 407 389
九龍城	Kowloon City	158 614	36 564 176
黃大仙	Wong Tai Sin	95 544	19 635 545
觀塘	Kwun Tong	153 681	45 955 735
九龍	Kowloon	733 608	199 483 525
葵青	Kwai Tsing	113 876	46 223 143
荃灣	Tsuen Wan	135 506	30 399 072
屯門	Tuen Mun	179 307	24 715 473
元朗	Yuen Long	202 766	31 984 340
北區	North	105 533	14 744 932
大埔	Tai Po	125 399	19 650 653
沙田	Sha Tin	239 988	49 759 650
西貢	Sai Kung	171 713	33 928 051
離島	Islands	61 602	22 797 561
新界	New Territories	1 335 690	274 202 875
總數	OVERALL	2 632 758	691 040 735

表
Table 1

估價冊 - 截至 2022 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 2022

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	73 260	13 208 593	9 977	3 850 697	14 238	11 687 945	438	219 265	97 913	28 966 499
灣仔 Wan Chai	51 349	9 232 106	8 990	3 210 315	12 473	9 058 201	239	44 841	73 051	21 545 464
東區 Eastern	136 377	23 095 189	17 000	5 384 785	5 487	2 853 240	184	104 134	159 048	31 437 347
南區 Southern	46 259	7 001 776	4 018	1 426 410	11 458	10 714 764	63	143 789	61 798	19 286 739
港島 Hong Kong	307 245	52 537 663	39 985	13 872 207	43 656	34 314 150	924	512 029	391 810	101 236 049
油尖旺 Yau Tsim Mong	99 423	13 562 483	14 703	4 607 085	4 989	2 731 023	389	63 111	119 504	20 963 701
深水埗 Sham Shui Po	84 378	10 812 823	6 780	1 724 048	3 827	1 907 856	303	181 833	95 288	14 626 561
九龍城 Kowloon City	86 734	12 431 167	18 781	5 200 617	12 460	6 430 641	171	352 840	118 146	24 415 266
黃大仙 Wong Tai Sin	71 822	8 462 865	1 439	418 109	501	224 314	113	10 448	73 875	9 115 735
觀塘 Kwun Tong	94 919	11 638 732	1 561	362 689	202	58 810	138	43 939	96 820	12 104 171
九龍 Kowloon	437 276	56 908 070	43 264	12 312 549	21 979	11 352 644	1 114	652 171	503 633	81 225 434
葵青 Kwai Tsing	67 398	8 460 929	2 894	731 364	618	196 381	278	65 895	71 188	9 454 569
荃灣 Tsuen Wan	77 853	11 570 411	8 629	2 014 894	2 024	735 586	388	48 258	88 894	14 369 149
屯門 Tuen Mun	122 989	11 897 341	4 814	798 348	3 402	1 093 682	294	109 785	131 499	13 899 157
元朗 Yuen Long	139 345	13 407 952	15 101	2 728 026	9 316	2 325 344	1 403	47 448	165 165	18 508 770
北區 North	78 137	7 003 569	3 791	459 207	4 092	868 054	1 552	48 661	87 572	8 379 492
大埔 Tai Po	82 655	9 031 777	8 015	1 573 627	9 253	3 399 682	496	42 184	100 419	14 047 269
沙田 Sha Tin	150 012	19 645 234	17 638	4 303 935	7 438	3 214 815	215	202 992	175 303	27 366 975
西貢 Sai Kung	128 450	18 390 750	9 073	2 258 051	6 305	3 544 356	118	126 181	143 946	24 319 337
離島 Islands	39 510	4 000 166	8 598	1 753 217	4 025	1 641 475	268	9 003	52 401	7 403 862
新界 New Territories	886 349	103 408 129	78 553	16 620 668	46 473	17 019 376	5 012	700 406	1 016 387	137 748 580
總數 OVERALL	1 630 870	212 853 863	161 802	42 805 424	112 108	62 686 170	7 050	1 864 606	1 911 830	320 210 063

Table 2

* 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 2022 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 2022

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		
	租者置其屋計劃下 仍未售出的單位 Units unsold under TPS *		租者置其屋計劃下 仍未售出的單位 Units unsold under TPS *		非租者置其屋計劃 Non TPS *		租住公屋 Rental Housing		
數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區 Central and Western	-	-	-	-	5	42 291	878	196 220	
灣仔 Wan Chai	-	-	-	-	-	-	3	223 626	
東區 Eastern	2 954	303 997	673	51 288	73	3 041 253	1 409	364 528	
南區 Southern	8 796	645 248	1 731	99 712	42	1 603 630	5	46 832	
港島 Hong Kong	11 750	949 246	2 404	151 000	120	4 687 174	2 295	831 206	
油尖旺 Yau Tsim Mong	-	-	-	-	4	288 582	662	68 100	
深水埗 Sham Shui Po	5 480	348 490	1 250	61 887	128	4 590 711	8	70 007	
九龍城 Kowloon City	-	-	-	-	32	1 229 092	18	406 302	
黃大仙 Wong Tai Sin	19 102	1 431 633	4 314	238 948	136	4 764 937	-	-	
觀塘 Kwun Tong	12 173	758 884	3 881	168 474	229	9 930 972	342	333 275	
九龍 Kowloon	36 755	2 539 006	9 445	469 310	529	20 804 293	1 030	877 683	
葵青 Kwai Tsing	12 498	914 874	2 112	109 805	161	6 168 407	468	210 823	
荃灣 Tsuen Wan	-	-	-	-	39	1 165 924	175	139 681	
屯門 Tuen Mun	14 606	782 642	6 747	258 209	66	1 866 122	-	-	
元朗 Yuen Long	6 748	323 249	1 735	78 181	115	2 633 832	-	-	
北區 North	14 939	886 103	2 650	123 625	28	1 127 423	158	27 203	
大埔 Tai Po	16 773	1 379 115	4 113	242 460	17	579 511	-	-	
沙田 Sha Tin	23 610	1 832 733	2 910	178 175	107	4 763 721	19	242 123	
西貢 Sai Kung	12 429	980 404	2 778	169 576	37	1 975 397	249	123 106	
離島 Islands	-	-	-	-	71	1 302 826	-	-	
新界 New Territories	101 603	7 099 119	23 045	1 160 031	641	21 583 162	1 069	742 937	
總數 OVERALL	150 108	10 587 372	34 894	1 780 342	1 290	47 074 629	4 394	2 451 825	

包括香港房屋協會長者安居樂住屋計劃下興建的單位。

• 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 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 2022 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 2022

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	9 089	8 251 804	2 511	4 345 325
灣仔	Wan Chai	8 123	7 674 278	2 209	3 316 330
東區	Eastern	8 554	3 926 360	908	840 098
南區	Southern	2 258	1 267 632	612	277 565
港島	Hong Kong	28 024	21 120 074	6 240	8 779 318
油尖旺	Yau Tsim Mong	21 378	17 516 841	3 908	6 178 281
深水埗	Sham Shui Po	9 615	4 355 510	1 397	614 127
九龍城	Kowloon City	7 479	3 100 982	889	750 968
黃大仙	Wong Tai Sin	3 578	2 096 242	149	128 930
觀塘	Kwun Tong	6 261	5 020 306	304	398 571
九龍	Kowloon	48 311	32 089 882	6 647	8 070 877
葵青	Kwai Tsing	4 020	2 517 278	172	184 152
荃灣	Tsuen Wan	5 875	3 522 173	196	482 259
屯門	Tuen Mun	5 681	2 912 173	149	259 897
元朗	Yuen Long	8 119	4 255 158	410	494 025
北區	North	2 965	2 129 867	51	70 696
大埔	Tai Po	2 898	1 614 473	140	204 405
沙田	Sha Tin	5 226	5 556 706	106	296 432
西貢	Sai Kung	3 771	3 013 850	41	53 142
離島	Islands	2 766	3 385 354	65	119 396
新界	New Territories	41 321	28 907 032	1 330	2 164 404
總數	OVERALL	117 656	82 116 989	14 217	19 014 599

表
Table 4

估價冊 - 截至 2022 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 2022

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	21 579	29 569 192	-	-
灣仔	Wan Chai	13 070	12 758 412	-	-
東區	Eastern	3 980	6 324 242	197	196 769
南區	Southern	1 746	1 127 675	26	10 260
港島	Hong Kong	40 375	49 779 520	223	207 029
油尖旺	Yau Tsim Mong	21 511	12 162 699	87	24 621
深水埗	Sham Shui Po	2 224	1 093 348	944	441 195
九龍城	Kowloon City	1 124	822 404	16	7 012
黃大仙	Wong Tai Sin	367	258 772	340	71 342
觀塘	Kwun Tong	4 657	7 127 315	1 073	562 337
九龍	Kowloon	29 883	21 464 538	2 460	1 106 507
葵青	Kwai Tsing	875	929 512	323	276 921
荃灣	Tsuen Wan	1 674	772 965	442	42 091
屯門	Tuen Mun	825	160 410	-	-
元朗	Yuen Long	642	169 082	-	-
北區	North	230	114 333	48	14 330
大埔	Tai Po	61	19 168	-	-
沙田	Sha Tin	2 424	1 769 169	103	42 294
西貢	Sai Kung	12	28 272	-	-
離島	Islands	408	653 075	-	-
新界	New Territories	7 151	4 615 985	916	375 637
總數	OVERALL	77 409	75 860 043	3 599	1 689 173

Table 5
表

估價冊 - 截至 2022 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 2022

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	374	120 620	-	-
灣仔	Wan Chai	-	-	-	-
東區	Eastern	6 126	2 377 503	59	180 734
南區	Southern	4 080	1 270 818	10	40 194
港島	Hong Kong	10 580	3 768 941	69	220 928
油尖旺	Yau Tsim Mong	2 482	490 565	-	-
深水埗	Sham Shui Po	5 666	2 191 386	52	178 547
九龍城	Kowloon City	3 438	1 231 294	109	152 211
黃大仙	Wong Tai Sin	3 655	1 043 474	2	2 784
觀塘	Kwun Tong	20 482	5 749 607	145	297 227
九龍	Kowloon	35 723	10 706 327	308	630 770
葵青	Kwai Tsing	18 776	4 406 235	813	3 991 610
荃灣	Tsuen Wan	12 375	3 501 527	393	725 659
屯門	Tuen Mun	7 266	1 843 530	271	168 794
元朗	Yuen Long	1 194	938 927	100	160 009
北區	North	1 910	637 103	43	177 562
大埔	Tai Po	342	1 009 938	-	-
沙田	Sha Tin	10 035	2 250 272	303	887 642
西貢	Sai Kung	38	777 438	5	8 862
離島	Islands	25	118 999	114	276 408
新界	New Territories	51 961	15 483 967	2 042	6 396 547
總數	OVERALL	98 264	29 959 235	2 419	7 248 245

表
Table 6

估價冊 - 截至 2022 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 2022

類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 952 408	74.2	371 516 859	53.8
鋪位及其他商業樓宇	Shop and Other Commercial Premises	131 873	5.0	101 131 588	14.6
寫字樓	Office	77 409	2.9	75 860 043	11.0
工貿大廈	Industrial/Office Premises	3 599	0.1	1 689 173	0.2
工廠大廈	Factory	98 264	3.7	29 959 235	4.3
貨倉	Storage Premises	2 419	0.1	7 248 245	1.0
車位 *	Car Parking Spaces *	303 697	11.5	17 045 435	2.5
其他物業	Others	63 089	2.4	86 590 157	12.5
總數	OVERALL	2 632 758	100.0	691 040 735	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 2022 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 2022

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	2 254	5 683	17 190	25 127	1.0	1.0
10 000 - 19 999	4 785	15 216	57 146	77 147	2.9	3.9
20 000 - 29 999	24 270	21 825	67 428	113 523	4.3	8.2
30 000 - 39 999	30 767	35 893	51 148	117 808	4.5	12.7
40 000 - 49 999	14 629	22 074	46 355	83 058	3.2	15.8
50 000 - 59 999	5 598	17 983	40 849	64 430	2.4	18.3
60 000 - 69 999	4 699	25 239	49 357	79 295	3.0	21.3
70 000 - 79 999	7 305	34 771	66 900	108 976	4.1	25.4
80 000 - 89 999	7 553	36 335	73 452	117 340	4.5	29.9
90 000 - 99 999	12 792	44 779	84 584	142 155	5.4	35.3
100 000 - 119 999	34 535	86 195	189 048	309 778	11.8	47.0
120 000 - 139 999	50 049	72 468	162 934	285 451	10.8	57.9
140 000 - 159 999	57 040	56 902	115 421	229 363	8.7	66.6
160 000 - 179 999	47 245	46 834	81 913	175 992	6.7	73.3
180 000 - 199 999	40 952	32 370	50 408	123 730	4.7	78.0
200 000 - 249 999	60 481	54 707	72 335	187 523	7.1	85.1
250 000 - 299 999	32 340	28 694	33 361	94 395	3.6	88.7
300 000 - 349 999	23 642	20 757	16 330	60 729	2.3	91.0
350 000 - 399 999	14 880	13 927	10 025	38 832	1.5	92.5
400 000 - 449 999	11 974	10 368	6 767	29 109	1.1	93.6
450 000 - 499 999	10 395	8 064	5 578	24 037	0.9	94.5
500 000 - 599 999	13 356	9 380	7 394	30 130	1.1	95.6
600 000 - 749 999	13 551	8 347	7 056	28 954	1.1	96.7
750 000 - 999 999	13 345	6 907	6 267	26 519	1.0	97.7
1 000 000 - 1 499 999	10 649	6 203	5 677	22 529	0.9	98.6
1 500 000 - 1 999 999	3 918	3 191	2 744	9 853	0.4	99.0
2 000 000 - 2 999 999	3 567	3 006	2 677	9 250	0.4	99.3
3 000 000 - 9 999 999	5 263	4 027	3 839	13 129	0.5	99.8
10 000 000 - 99 999 999	1 596	1 442	1 471	4 509	0.2	100.0
100 000 000 - 999 999 999	28	20	33	81	*	100.0
1 000 000 000 - 99 999 999 999	2	1	3	6	*	100.0
總數 OVERALL	563 460	733 608	1 335 690	2 632 758	100.0	-

Table 8

* 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 2022 年 4 月 1 日各地區的已估價物業
Government Rent Roll - Assessments by District as at 1 April 2022

地區	District	不超逾最低應課差餉租值 *	超逾最低應課差餉租值	
		Not Exceeding Minimum Rateable Value *	Above Minimum Rateable Value	應課差餉租值
		數量	數量	Rateable Value
		Number	Number	(千元 \$'000)
中西區	Central and Western	123	15 890	21 273 749
灣仔	Wan Chai	4	12 651	7 178 183
東區	Eastern	114	49 508	13 944 878
南區	Southern	12	48 608	12 247 002
港島	Hong Kong	253	126 657	54 643 812
油尖旺	Yau Tsim Mong	47	58 247	23 098 423
深水埗	Sham Shui Po	341	134 066	30 024 256
九龍城	Kowloon City	16	60 979	19 880 223
黃大仙	Wong Tai Sin	70	95 388	18 618 159
觀塘	Kwun Tong	308	153 344	41 021 798
九龍	Kowloon	782	502 024	132 642 859
葵青	Kwai Tsing	354	112 913	37 833 352
荃灣	Tsuen Wan	2 642	135 510	27 166 920
屯門	Tuen Mun	5 279	175 959	23 496 036
元朗	Yuen Long	31 382	192 253	28 877 094
北區	North	37 843	95 166	12 923 934
大埔	Tai Po	31 198	117 065	18 789 507
沙田	Sha Tin	5 014	234 787	46 484 645
西貢	Sai Kung	15 846	166 568	33 821 708
離島	Islands	20 656	58 082	20 172 581
新界	New Territories	150 214	1 288 303	249 565 777
總數	OVERALL	151 249	1 916 984	436 852 448

* 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.

2021-22 年度臨時估價及刪除估價 *
Interim Valuations and Deletions in 2021-22 *

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	397	411	3 717	2 180	9	28
	應課差餉租值 Rateable Value (千元 \$'000)	1 168 273	886 195	2 578 473	2 135 676	22 017	121 560
九龍 Kowloon	數量 Number	8 078	1 253	1 683	2 246	90	41
	應課差餉租值 Rateable Value (千元 \$'000)	2 905 378	1 539 084	1 786 676	1 486 946	2 086 075	225 834
新界 New Territories	數量 Number	26 315	2 478	2 736	393	3 271	1 531
	應課差餉租值 Rateable Value (千元 \$'000)	5 309 898	1 763 278	789 159	441 977	3 033 196	2 144 660
總數 OVERALL	數量 Number	34 790	4 142	8 136	4 819	3 370	1 600
	應課差餉租值 Rateable Value (千元 \$'000)	9 383 549	4 188 556	5 154 308	4 064 599	5 141 288	2 492 054

* 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.

2022-23 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾
2022-23 General Revaluation - Effect on Main Property Types⁽¹⁾

物業類別 Property Type	差餉 Rates			地租 Government Rent		
	應課差餉租值 平均增減 Average Change in Rateable Value %	平均每月 差餉 (元) Average Rates Payment \$p.m.	平均每月 差餉增減 (元) Average Change in Rates 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⁾	+1.4	543	+8	+1.7	313	+6
中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+0.8	1 102	+9	+1.0	631	+6
大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	+0.6	2 302	+14	+0.4	1 197	+5
私人住宅物業 Private Domestic Premises	+1.2	698	+8	+1.4	383	+6
公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾	+0.3	257	+1	+0.4	152	+1
所有住宅物業 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+1.0	526	+5	+1.3	298	+4
舖位及其他商業樓宇 Shop and Other Commercial Premises	-1.9	3 151	-60	-0.7	1 912	-12
寫字樓 Office	-1.2	4 067	-50	-1.0	3 688	-36
工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	+3.2	1 491	+47	+3.4	944	+30
所有非住宅物業 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	+1.0	3 036	+30	+1.4	1 768	+25
所有類別物業 All Types of Properties	+1.0	839	+8	+1.4	458	+7

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.

2020-21 及 2021-22 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2020-21 and 2021-22

	差餉 Rating		地租 Government Rent	
	2020-21	2021-22	2020-21	2021-22
建議書 Proposals				
接辦及完成個案 Cases received and completed	63 280	59 670	215	203
<u>覆核結果 Status on review :</u>				
- 估價作實 assessment confirmed	51 379	51 339	185	163
- 獲減應課差餉租值 rateable value reduced	7 696	6 223	10	6
- 其他 others ⁽¹⁾	4 205	2 108	20	34
反對書 Objections ⁽²⁾				
年初所餘 Outstanding at beginning of year	1 527	2 223	56	6
接辦個案 Cases received	7 842	2 726	117	341
完成個案 Cases completed	7 146	4 624	167	166
<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	6 352	4 297	137	125
- 獲減應課差餉租值 rateable value reduced	352	267	4	5
- 其他 others ⁽¹⁾	442	60	26	36
上訴 Appeals				
年初所餘 Outstanding at beginning of year	2 745	3 025	1 936	1 639
接辦個案 Cases received	728	673	76	103
完成個案 Cases completed	448	745	373	695
<u>個案完成結果 Status of completed cases :</u>				
- 估價作實 (全面聆訊) assessment confirmed (full hearing)	3	-	-	-
- 獲減應課差餉租值 (全面聆訊) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	425	652	19	8
- 撤銷/失效 withdrawn/lapsed	20	73	354	643
- 其他 others ⁽³⁾	-	20	-	44

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。
 (3) 此欄包括經徵詢律政司後，本署不再作跟進的個案，例如上訴方為已解散的香港註冊公司。

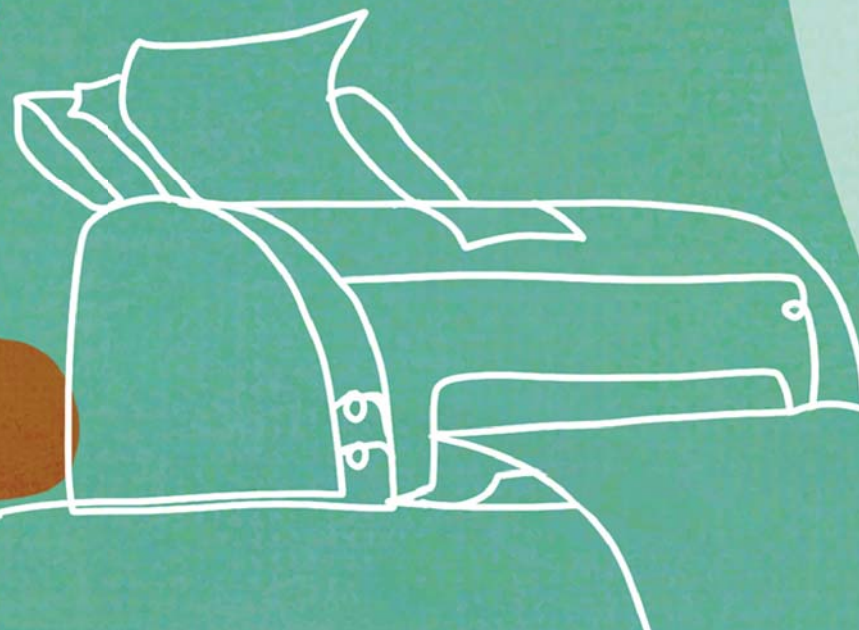
Notes:

- (1) These include invalid cases, cases subsequently withdrawn by objectors, cases where the alterations made were related to amendment to the tenement's description and deletion of the assessment, etc.
 (2) The figures represent the total number of rateable values involved.
 (3) These include cases where no follow-up actions will be taken with the appellants upon advice from the Department of Justice, e.g. companies which have been dissolved.



附錄

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
「規管租賃」的小冊子	Booklet of Regulated Tenancies
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

	1.4.2021		1.4.2022		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	0	1	1	0	+1
副署長 Deputy Commissioner	1	1	1	0	0	-1
助理署長 Assistant Commissioner	4	4	4	4	0	0
首席物業估價測量師 Principal Valuation Surveyor	8	7	8	6	0	-1
高級物業估價測量師 Senior Valuation Surveyor	23	13	24	16	+1	+3
物業估價測量師 Valuation Surveyor	65	70	68	65	+3	-5
助理物業估價測量師 Assistant Valuation Surveyor	5	2	5	1	0	-1
首席物業估價主任 Principal Valuation Officer	15	9	18	10	+3	+1
高級物業估價主任 Senior Valuation Officer	91	69	104	62	+13	-7
物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee	301	285	315	316	+14	+31
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	0	2	0	0	0
物業調查員 Valuation Referencer	1	1	0	0	-1	-1
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	1	3	3	0	+2
二級統計主任 Statistical Officer II	3	5	3	4	0	-1
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

* EST. = Establishment SG. = Strength

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

	1.4.2021		1.4.2022		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. *
總行政主任 Chief Executive Officer	1	1	1	1	0	0
高級行政主任 Senior Executive Officer	1	1	1	1	0	0
一級行政主任 Executive Officer I	3	1	3	3	0	+2
二級行政主任 Executive Officer II	0	2	0	0	0	-2
一級法定語文主任 Official Language Officer I	1	1	1	1	0	0
二級法定語文主任 Official Language Officer II	2	2	2	2	0	0
繕校員 Calligraphist	1	0	0	0	-1	0
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	4	5	4	0	0
二級私人秘書 Personal Secretary II	7	7	7	7	0	0
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	14	16	13	0	-1
文書主任 Clerical Officer	37	37	39	37	+2	0
助理文書主任 Assistant Clerical Officer	117	117	118	106	+1	-11
文書助理 Clerical Assistant	110	106	108	104	-2	-2
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

	1.4.2021		1.4.2022		增加/減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
高級庫務會計師 Senior Treasury Accountant	1	1	1	1	0	0
高級會計主任 Senior Accounting Officer	1	1	1	1	0	0
一級會計主任 Accounting Officer I	5	5	5	5	0	0
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	6	0	-2
二級工人 Workman II	11	9	11	10	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	6	7	6	0	0
高級系統經理 Senior Systems Manager	1	1	1	1	0	0
系統經理 Systems Manager	3	2	3	2	0	0
一級系統分析/程序編製主任 Analyst/Programmer I	13	12	13	12	0	0
二級系統分析/程序編製主任 Analyst/Programmer II	4	5	4	5	0	0
小計 Sub-total	918	843	951	849	+33	+6

* EST. = Establishment SG. = Strength

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

	1.4.2021		1.4.2022		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	1	1	0	0	-1	-1
助理署長 Assistant Commissioner	1	1	1	1	0	0
高級物業估價測量師 Senior Valuation Surveyor	1	1	2	2	+1	+1
物業估價測量師 Valuation Surveyor	0	0	1	1	+1	+1
首席物業估價主任 Principal Valuation Officer	2	2	2	2	0	0
高級物業估價主任 Senior Valuation Officer	7	7	7	7	0	0
物業估價主任 Valuation Officer	5	5	2	2	-3	-3
二級租務主任 Rent Officer II	1	1	0	0	-1	-1
一級統計主任 Statistical Officer I	1	1	0	0	-1	-1
高級文書主任 Senior Clerical Officer	2	2	1	1	-1	-1
文書主任 Clerical Officer	4	4	4	4	0	0
助理文書主任 Assistant Clerical Officer	4	4	1	1	-3	-3
文書助理 Clerical Assistant	1	1	0	0	-1	-1
一級會計主任 Accounting Officer I	1	1	0	0	-1	-1
系統經理 Systems Manager	0	0	1	1	+1	+1
一級系統分析/程序編製主任 Analyst/Programmer I	0	0	3	3	+3	+3
二級系統分析/程序編製主任 Analyst/Programmer II	0	0	5	5	+5	+5
小計 Sub-total	31	31	30	30	-1	-1
總數 Total	949	874	981	879	+32	+5

* 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) 私人住宅單位是指設有專用煮食設施、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.

技術附註 Technical Notes

住宅單位可按樓面面積分類如下：

A類-實用面積少於40平方米

B類-實用面積為40至69.9平方米

C類-實用面積為70至99.9平方米

D類-實用面積為100至159.9平方米

E類-實用面積為160平方米或以上

- (b) 公屋住宅單位包括由香港房屋委員會、香港房屋協會和香港平民屋宇有限公司興建的租住單位。
- (c) 雜類住宅單位包括用作住宅的閣樓、天台建築物等。

非住宅：

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

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

Class A - Saleable area less than 40 m²

Class B - Saleable area of 40 m² to 69.9 m²

Class C - Saleable area of 70 m² to 99.9 m²

Class D - Saleable area of 100 m² to 159.9 m²

Class E - Saleable area of 160 m² or above

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

Non-Domestic:

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

技術附註 Technical Notes

(g) 車位包括位於主要作住宅或非住宅用途樓宇內的停車位。

(h) 其他物業是指不屬於上述任何類別的物業，例如酒店，戲院及劇場、學校、康樂會及會所、社區及福利用途樓宇、油站等物業。

(4) 租金

本年報所載租金全部以港元計算，通常不包括差餉、管理費及其他費用在內。

(5) 貨幣

除另有說明外，本年報所用的「元」均指港元。

(6) 四捨五入

由於數字四捨五入，所以各表內個別項目的總和與所示的總數可能有些微差別。

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

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

(4) Rent

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

(5) Currency

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

(6) Rounding of Figures

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

各區域及地區 Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries	小規劃統計區 Tertiary Planning Units
區域：港島 Area : Hong Kong		
中西區 Central and Western	堅尼地城、石塘咀、 西營盤、上環、 中環、金鐘、 半山區、山頂	Kennedy Town, Shek Tong Tsui, Sai Ying Pun, Sheung Wan, Central, Admiralty, Mid-levels, Peak
灣仔 Wan Chai	灣仔、銅鑼灣、 天后、跑馬地、 大坑、掃桿埔、 渣甸山	Wan Chai, Causeway Bay, Tin Hau, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout
東區 Eastern	寶馬山、北角、 鰂魚涌、西灣河、 筲箕灣、柴灣、 小西灣	Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan
南區 Southern	薄扶林、香港仔、 鴨脷洲、黃竹坑、 壽臣山、淺水灣、 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

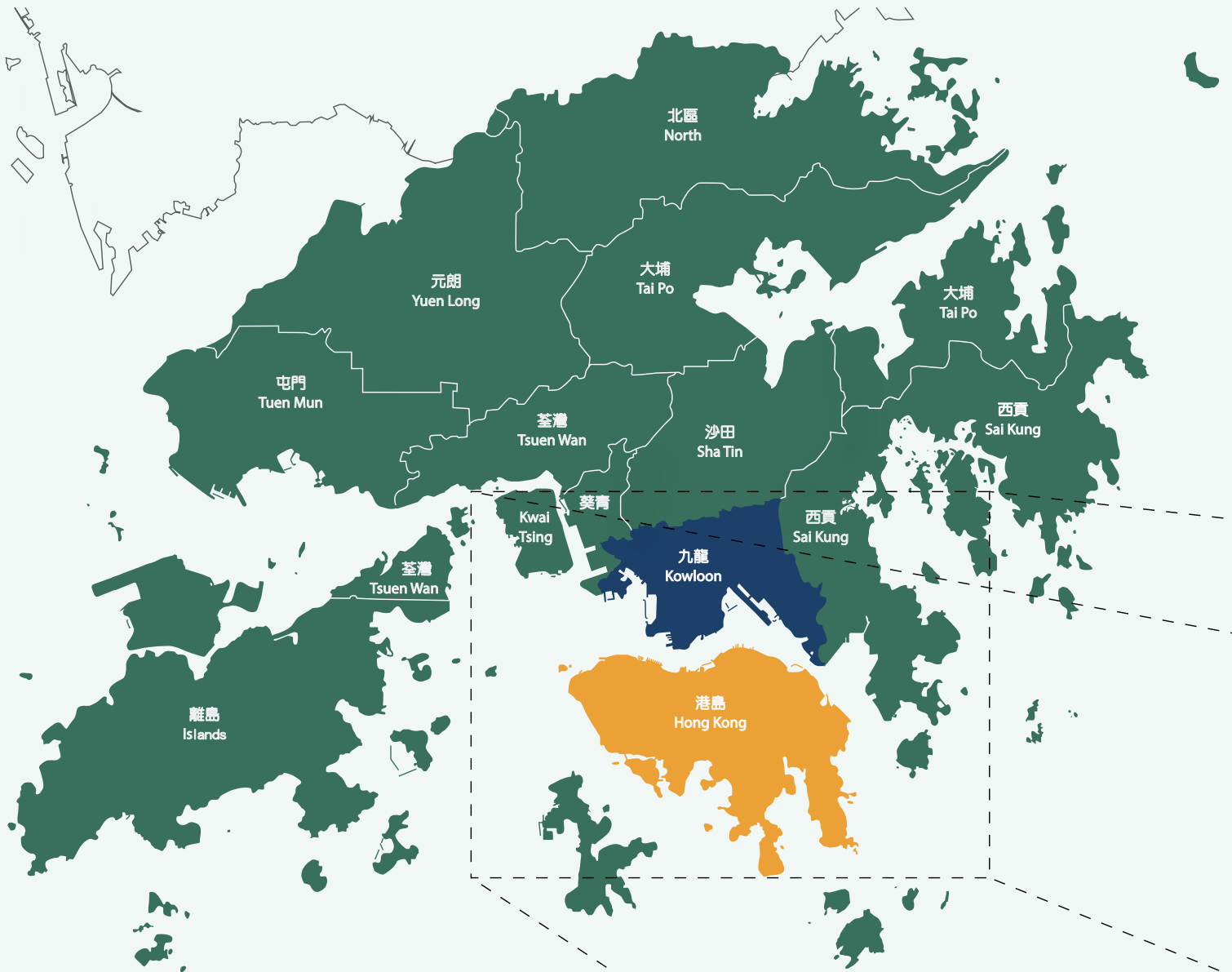
(p) = part 部分

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

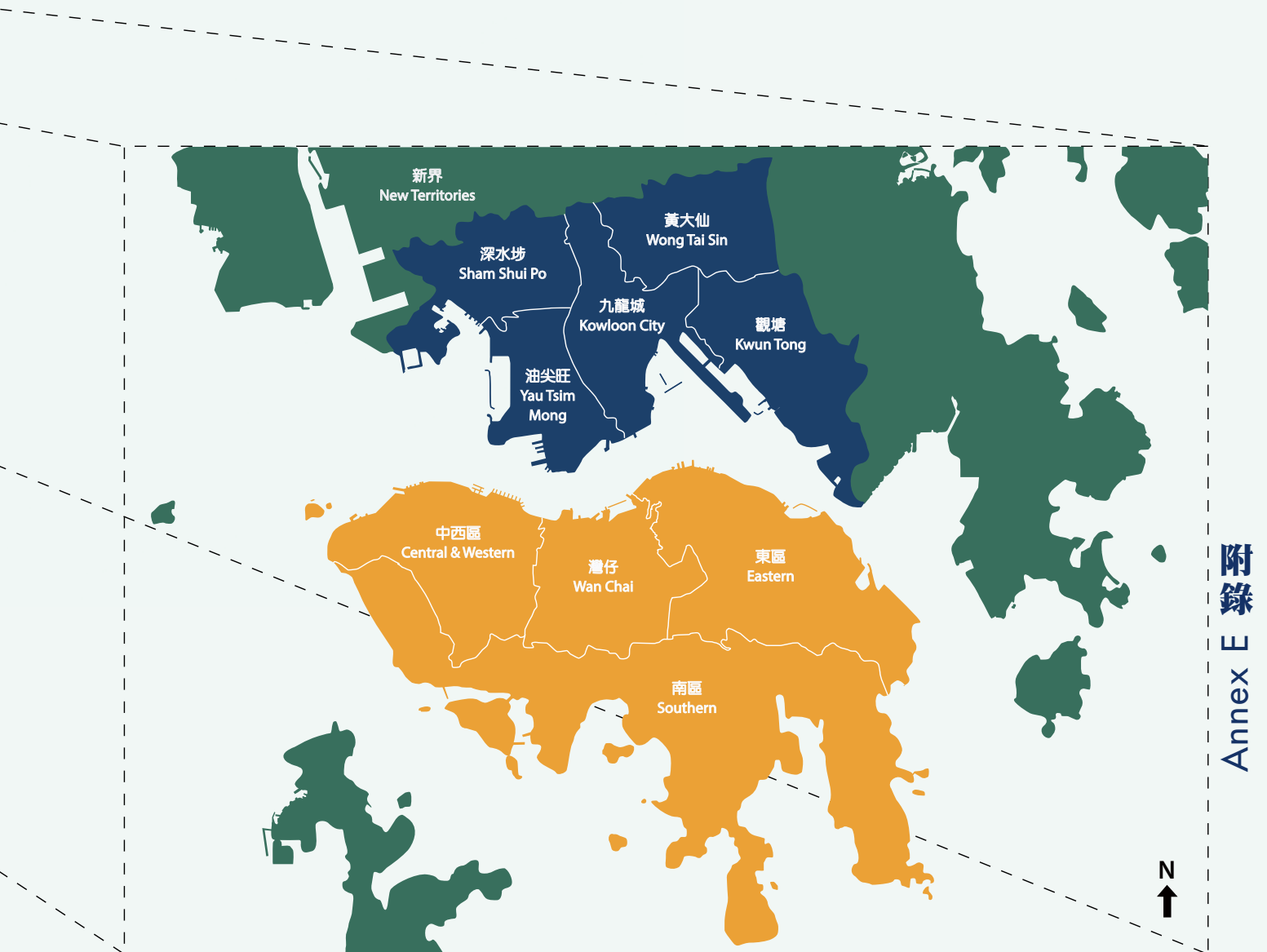
分區圖
Plans



新界地區
New Territories Districts



港島及九龍地區
Hong Kong and Kowloon Districts



附錄 E
Annex E



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