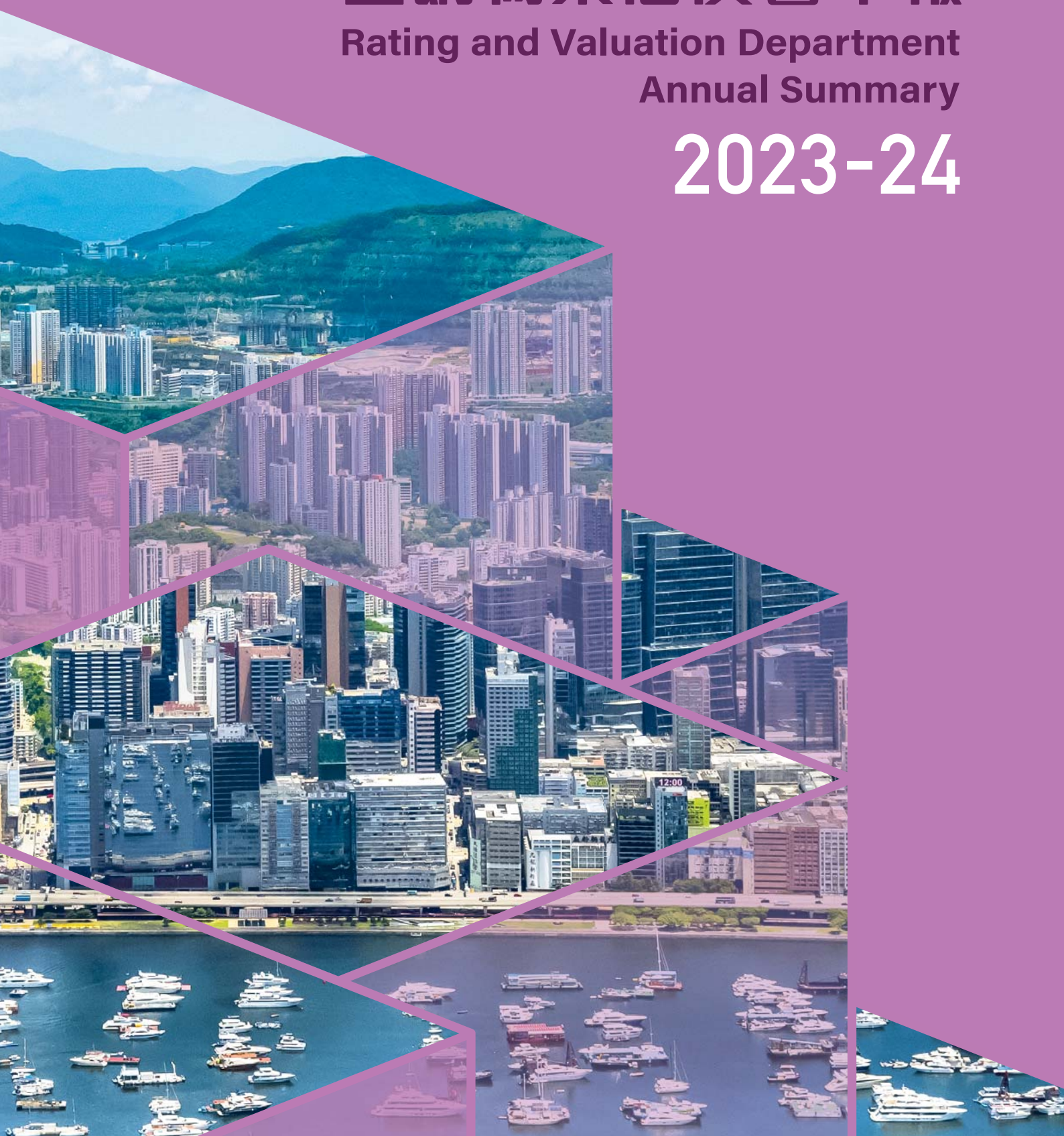


差餉物業估價署年報

Rating and Valuation Department
Annual Summary

2023-24



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

2023-24 差餉物業 估價署 年報



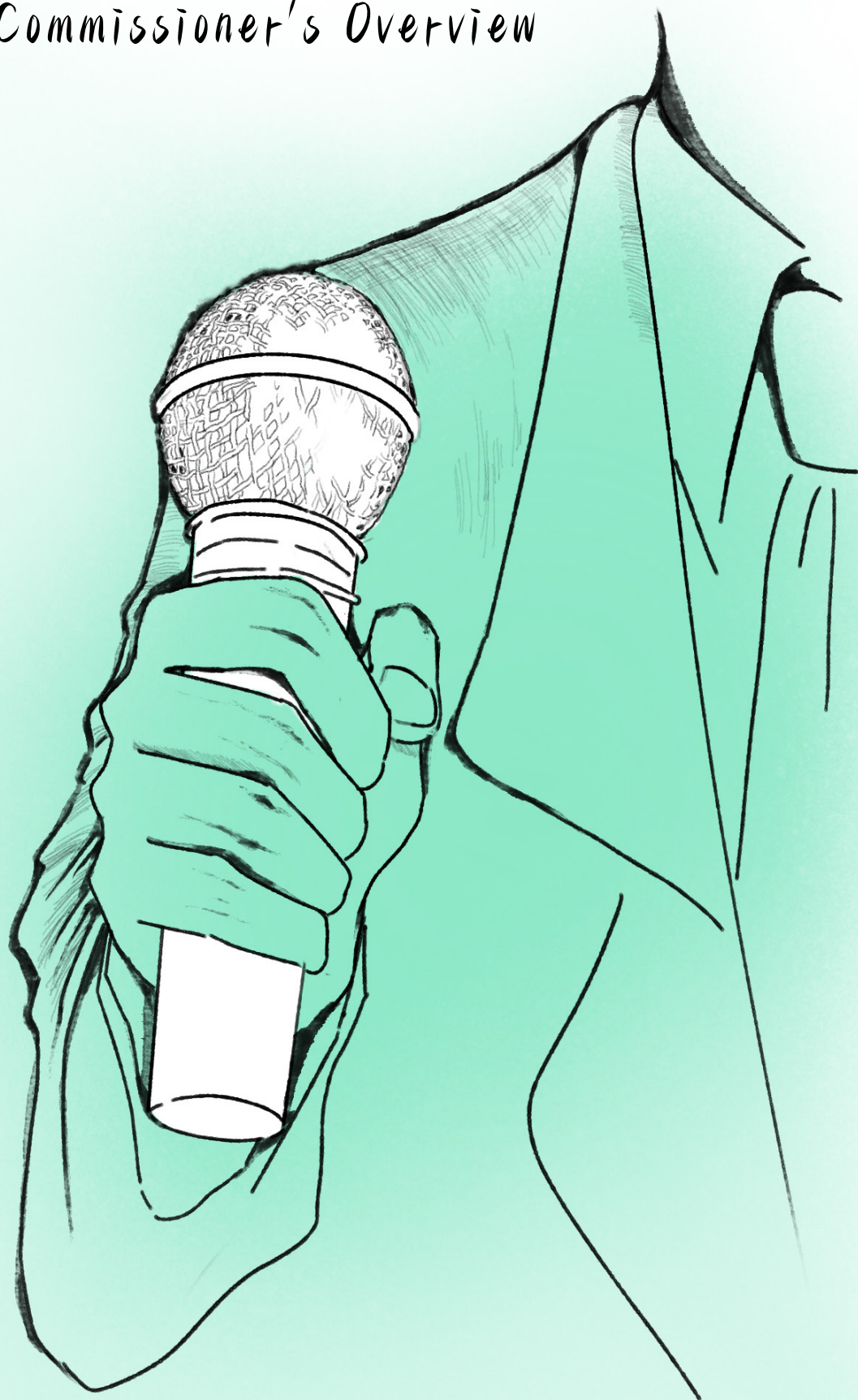
Rating and Valuation Department
Annual Summary 2023-24

目錄 Contents

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

署長序言

Commissioner's Overview



05

挑戰與成果
Challenges and Achievements

07

機遇與展望
Opportunities and Prospects

署長序言

Commissioner's Overview



在利率上升和外圍環境充滿挑戰的情況下，物業市場在 2023-24 年度仍然低迷。隨着一系列盛事、各式各樣活動和措施相繼推出，加上人才來港，以致年內香港經濟明顯改善，但地緣政治環境複雜、金融狀況收緊、消費模式轉變和全球經濟增長放緩等因素，仍令本地經濟信心受挫。

為支援面對財政壓力的市民和企業，並加固經濟復蘇的勢頭，所有差餉繳納人在 2023 年 4 月至 9 月首兩個季度均獲得差餉寬減，而每個應繳差餉物業單位的寬減額則以每季 1 000 元為上限。措施惠及 346 萬個物業的差餉繳納人，而政府收入則減少約 60 億元。

The property market remained sluggish in 2023-24 amid rising interest rates and the challenging external environment. While the Hong Kong economy has shown noticeable improvement during the year with a series of mega events, various activities and initiatives, as well as the influx of talents, the complicated geopolitical environment, tightened financial conditions, changes in consumption patterns and slow global economic growth have dampened local economic confidence.

To support people and enterprises under financial pressure and to sustain the momentum of economic recovery, rates concession was provided to all ratepayers for the first two quarters from April to September 2023, subject to a ceiling of \$1 000 per quarter for each rateable tenement. This measure benefited ratepayers of 3.46 million properties with \$6.0 billion in revenue foregone.



署長序言 Commissioner's Overview

在 2023-24 年度，本署在同事們的鼎力支持下，成功達到或超越主要職能服務範疇下的所有工作目標。

With the unfailing support from colleagues, the Department successfully achieved or exceeded the performance targets for all services of the Department's major functions in 2023-24.

挑戰與成果

一如既往，本署得以在緊迫的時限內，順利完成 2024-25 年度全面重估估價冊和地租登記冊所載的 482 萬個已估價物業單位的工作，實有賴同事們齊心協力、緊密合作。市民亦已可在 2024 年 5 月 31 日或之前於本署網站和物業資訊網查閱有關參照 2023 年 10 月 1 日這指定依據日期的租金水平所評定的新估價。我們現正審核約 72 000 份要求下調應課差餉租值的建議書，數字創下近 20 年來新高。

為保障分間單位（俗稱「劏房」）租客，本署致力打擊任何違反《業主與租客（綜合）條例》第 IVA 部租務管制的行為，例如濫收水電費等。本署全力加強執法，並於 2023 年年初成立了由退休紀律部隊人員帶領的執法及調查特遣隊，以多管齊下的方式加快調查和識別涉嫌違規的個案，並與政府其他部門緊密合作，採取適當法律行動。截至 2024 年 10 月，共 371 名劏房業主被定罪，總罰款額約 904 000 元。

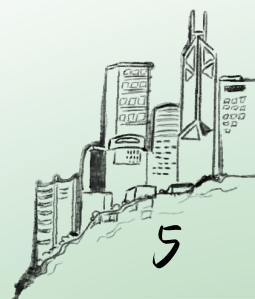
自 2023 年 5 月起，我們每月發布從租賃通知書（表格 AR2）中所得並經分析的劏房租金資料，供市民參考。而同年年底起，本署亦進一步加強宣傳有關法定要求，並提供網上租金計算機，讓業主和租客輕鬆方便地計算法例准許的次期租賃最高租金。

Challenges and Achievements

As always, the successful completion of the 2024-25 annual revaluation of 4.82 million assessments in the Valuation List and Government Rent Roll within a tight timeframe required close team work and concerted efforts of colleagues. The new assessments, by reference to the rental level as at the designated reference date of 1 October 2023, were available online for public inspection at the Department's website and the Property Information Online service until 31 May 2024. We are currently reviewing around 72 000 proposals seeking to reduce the rateable values, a record high in the past 20 years.

The Department is committed to protecting tenants of subdivided units (SDUs) against any contraventions of tenancy control under Part IVA of the Landlord and Tenant (Consolidation) Ordinance, such as overcharging of water and electricity, etc. Our enforcement and investigation task force, set up in early 2023 and led by retired officers from the disciplined forces, has stepped up enforcement and adopted a multi-pronged approach to expediting the investigation and identification of suspected offences and pursuing appropriate legal actions in close collaboration with other Government departments. As of October 2024, 371 SDU landlords were convicted with fines amounting to around \$904 000 in total.

Starting from May 2023, we have been publishing the analysed SDU rental information reported in Notice of Tenancy (Form AR2) on a monthly basis for reference by the public. Since late 2023, we have also strengthened promotion of the statutory requirements and provided an online rent calculator for landlords and tenants to easily and conveniently calculate the maximum rent for their second term tenancies as permitted by the law.



署長序言 Commissioner's Overview

年內，為協助促進電子政府發展和提升用戶體驗，本署進一步優化電子表格服務，透過「智方便」平台的簡化介面，令市民更易直達本署的服務。此外，所有徵收通知書現均印有轉數快二維碼，以方便繳納人能迅速繳款。

本署秉持以民為本及「一個政府」的精神服務市民，並支持各項社區和義工服務。2023年9月，本署於當局啟動以處理緊急事故的「全政府動員」級別後，迅速組成應急隊伍到遭受超強颱風蘇拉影響的社區，進行善後工作。此外，許多同事透過參與一系列跨部門合作的宣傳活動，積極協助2023年區議會一般選舉。本署義工隊亦在工餘時間參與各式各樣由不同慈善或社福機構合辦的義工活動。

此外，本署在「私隱之友嘉許獎 2023」中喜獲銀獎，此肯定了我們在推動保障個人資料私隱方面的努力和堅持。我們會繼續堅守尊重和保護個人資料私隱的高標準，並致力在部門內推動這文化。

To help advance the development of e-Government and enhance our customer experience, the Department has further upgraded our e-Form services during the year to enhance accessibility with a streamlined interface from the “iAM Smart” portal. Besides, Faster Payment System payment code is now available on all demands to facilitate prompt payment by the payers.

Dedicated to serving the public with a people-oriented and “one-government” mindset and supporting various community and volunteer services, the Department promptly formed quick response teams to carry out relief work in September 2023 for the communities affected by the Super Typhoon Saola upon the activation of “government-wide mobilisation” level for handling emergency situations. Besides, many colleagues actively assisted in the 2023 District Council Ordinary Election through a series of joined-up promotional activities, and our Volunteer Service Team also devoted their spare time to diversified volunteer activities held in conjunction with various charitable or social organisations during the year.

We are also pleased to have received the Silver Award in the “Privacy-Friendly Awards 2023”, which recognised our steadfast efforts in promoting the protection of personal data privacy. We will continue upholding a high standard and fostering a culture of respecting and protecting personal data privacy within the Department.



機遇與展望

本署將繼續堅決執法，保障劏房租客的權益。為進一步加強阻嚇力，本署已訂立績效指標，目標是在 2024-25 年度查核不少於 1 000 個劏房戶的業主有否觸犯針對規管租賃的罪行。

年內，本署積極推行建議適用於應課差餉租值超過 550 000 元住宅物業單位的累進差餉制度，相關的籌備工作進展良好。待立法會通過有關立法建議後，我們將準備就緒，於 2025 年 1 至 3 月季度起落實新制度，並發出徵收通知書，顯示適用個案的應繳累進差餉款額。

為應對層出不窮的業務需求，以及提供更方便有效、更以客為本的電子政府服務，善用創新科技至為關鍵。為此，本署正開發一個配備人工智能聊天機械人的網上平台，並將於 2025 年分階段推行，讓商業繳納人可以簡易地在網上就多個物業估價提出反對，及於查詢後迅速收到部門的回覆。我們亦會尋找機遇，將工作流程電子化、精簡工序，亦會與政府其他部門合作，務求改善服務。

最後，我衷心感謝全體同事的羣策羣力，悉力以赴，以致 2023-24 年度所有工作得以達標，並成功落實多項措施。我深信，各位同事日後會繼續盡忠竭誠，砥節奉公，秉持專業精神，精益求精，迎難而上，為市民提供優質的服務。

差餉物業估價署署長
蕭家賢太平紳士
2024 年 10 月

Opportunities and Prospects

The Department will continue to take resolute enforcement action to safeguard the interests of tenants living in SDUs. To further strengthen the deterrent effect, the Department has set a key performance indicator targeting to check landlords of no less than 1 000 SDU households in 2024-25 on whether they have committed offences for regulated tenancies.

During the year, the Department has made good progress preparing for the implementation of the proposed progressive rating system for domestic tenements with rateable value over \$550 000. Upon passage of the relevant legislative proposal by the Legislative Council, we will stand ready to implement the new regime and issue demands showing the progressive rates for applicable cases starting from the January to March 2025 quarter.

Embracing innovation and technology is key to supporting our evolving business needs and providing more useful, convenient and customer-centric e-Government services. To this end, the Department is developing a web portal with an AI-enabled chatbot for implementation by phases in 2025, so that business payers can easily submit objections against multiple assessments online and receive prompt response to their enquiries. We will also pursue opportunities to digitalise workflow, streamline processes and collaborate with other Government departments for service improvements.

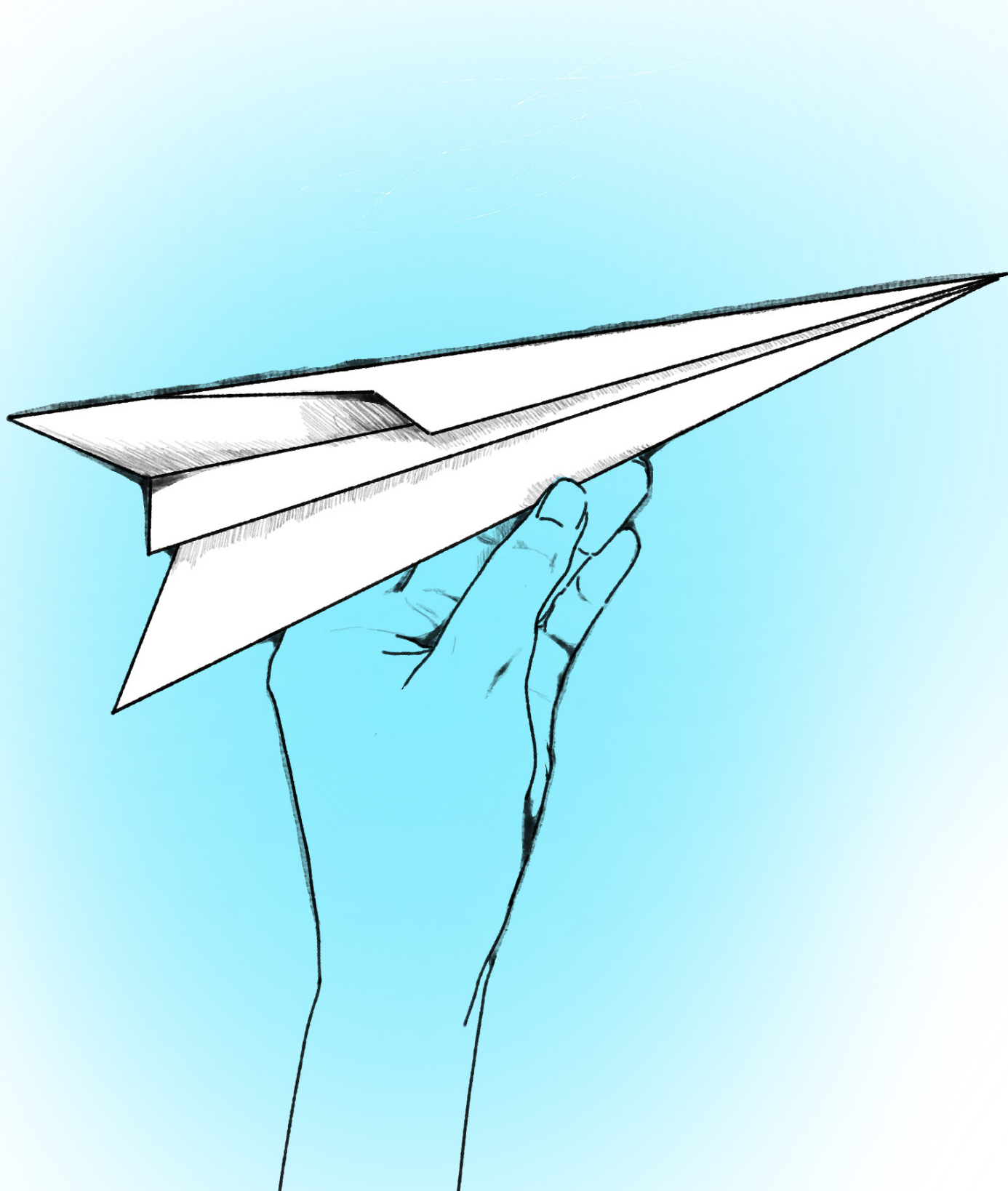
Lastly, my heartfelt thanks go to all our staff for their remarkable team work and support in achieving all performance targets and successfully implementing various initiatives in 2023-24. I am confident that all colleagues will remain committed to serving the public with dedication, integrity and professionalism, as well as striving for service excellence and rising to the challenges ahead together.

Kevin K Y SIU, JP
Commissioner of Rating and Valuation
October 2024



理想和使命

Vision and Mission



理想 Vision

在全球提供物業估價和資訊服務的公營機構中，成為典範。

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.

信念

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。

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

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.

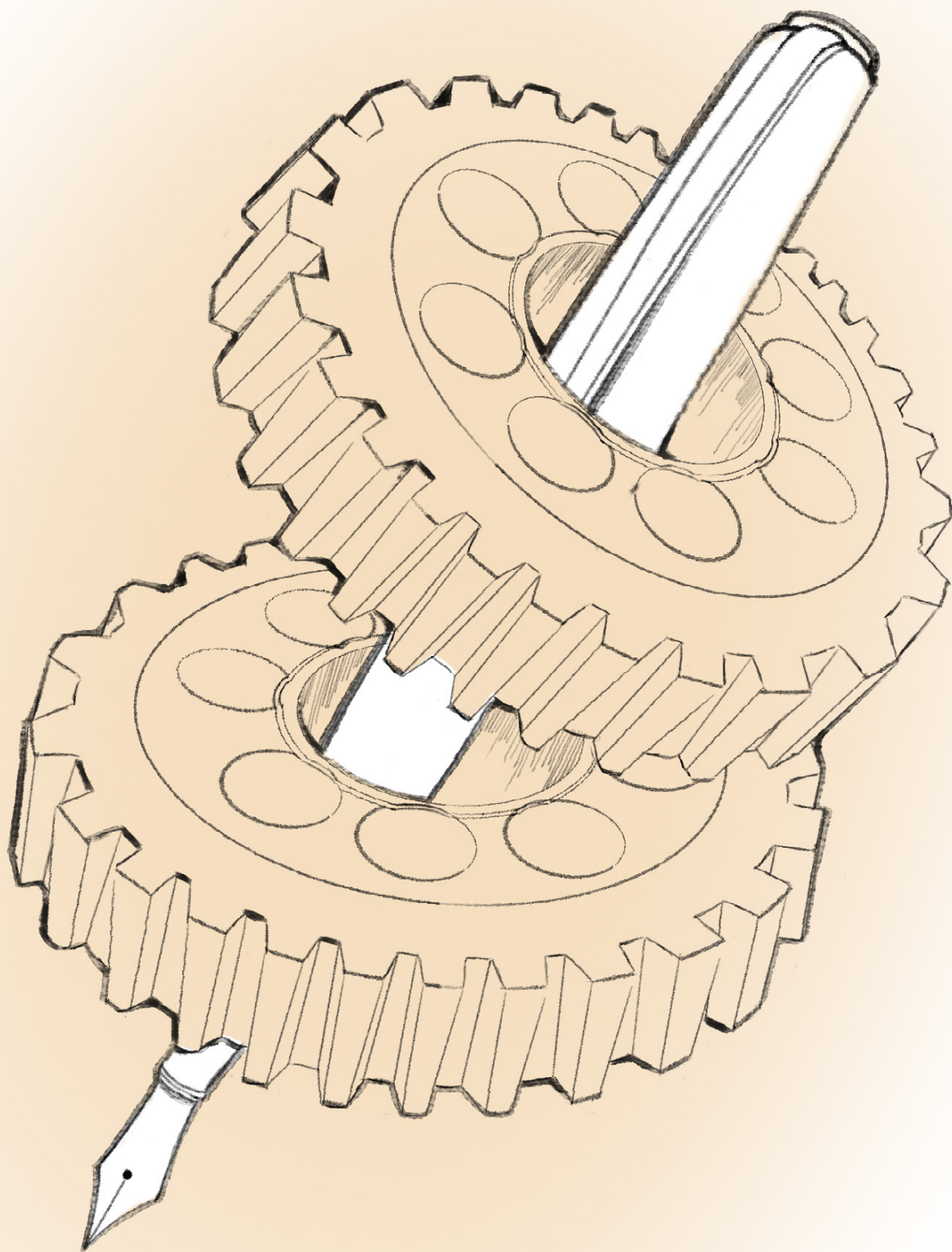
Value for Money

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

Values

職能

Functions



12

評估差餉
Rating Assessment

13

評估地租
Government Rent Assessment

15

帳目和發單
Accounting and Billing

16

物業估價服務
Property Valuation Services

17

物業資訊服務
Property Information Services

19

業主與租客服務
Landlord and Tenant Services

職能 Functions

差餉物業估價署的主要職能計有：

- 評估差餉和地租；
- 管理差餉和地租的帳目與發單；
- 為政府的決策局和部門提供物業估價服務；
- 為政府的決策局和部門、公共機構與私營機構提供物業資訊服務；以及
- 執行《業主與租客（綜合）條例》（第7章），包括就租務事宜向業主及租客提供諮詢和調解服務，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2024年4月1日，估價冊所載的差餉估價物業單位有2 698 387個，應課差餉租值總值約為7 110億元，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).

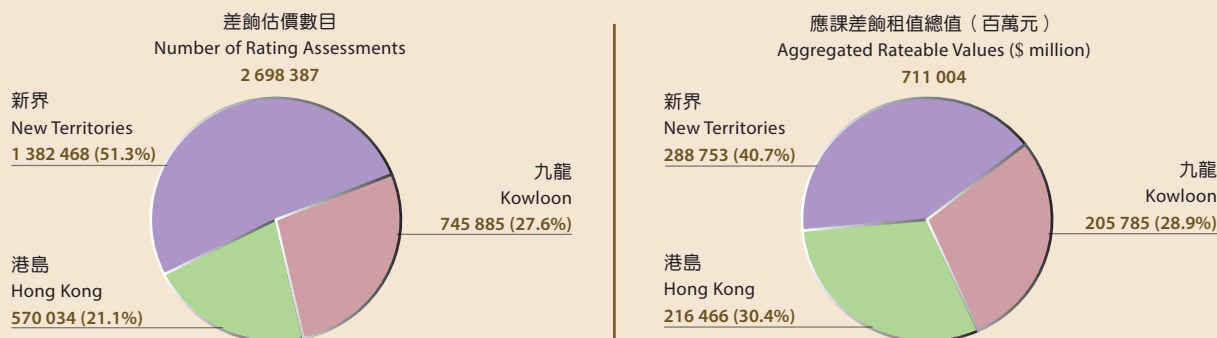
The Valuation List

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

The Valuation List as at 1 April 2024 contained 2 698 387 rating assessments with a total rateable value of about \$711 billion. Further details are shown in Tables 1 - 8.



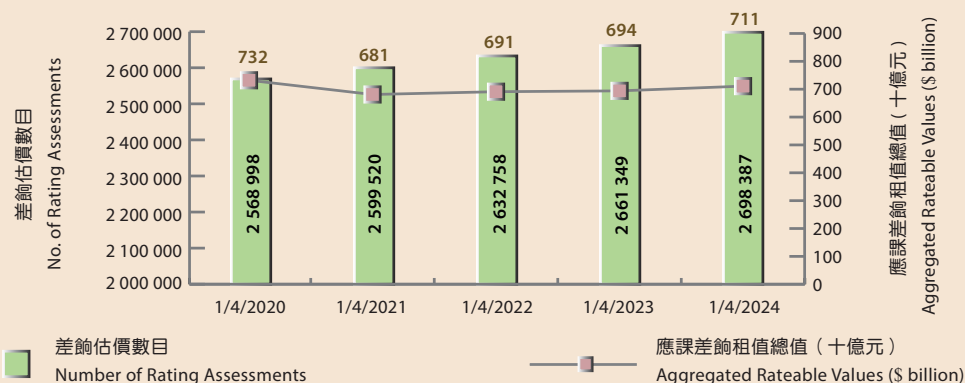
截至2024年4月1日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2024



下圖顯示過去五年差餉估價數目及應課差餉租值總值：

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

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



評估地租

香港的土地一般由政府以須繳納地租的政府租契批出。

本署負責評定兩類根據下列法例徵收，並按物業的應課差餉租值計算的地租：

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

Government Rent Assessment

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

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

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



職能 Functions

根據《地租（評估及徵收）條例》（第 515 章） 評估的地租

差餉物業估價署署長負責評估和徵收地租，並編製地租登記冊，載列所有根據本條例評估地租的物業及其應課差餉租值。截至 2024 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 126 888 個，應課差餉租值總值約為 4 490 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 2 126 888 assessments as at 1 April 2024 with an aggregated rateable value of about \$449 billion. Further details are shown in Table 9.

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

- (a) leases where the original leases contained no right of renewal and which have been extended or renewed since the coming into force of the Sino-British Joint Declaration on 27 May 1985; and
- (b) new leases granted, including those surrendered and regranted, since 27 May 1985.

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

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



根據《政府租契條例》(第40章)評估的地租

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

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

帳目和發單

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

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

差餉和按第515章徵收的地租均須每季預繳。倘物業須同時繳納差餉和地租，差餉繳納人會收到合併徵收通知書。

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

The assessment and collection of Government rent chargeable during the renewed term of a renewable lease are regulated by the Government Leases Ordinance (Cap. 40) which provides, among other things, that such rent shall be assessed at 3% of the rateable value as at the date of renewal of the lease concerned. Unlike the Government rent under Cap. 515, this rent will remain the same throughout the renewed term until the land leased is redeveloped, whereupon the rent will be revised to 3% of the rateable value of the new building.

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

Accounting and Billing

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

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

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



職能 Functions

物業估價服務

印花稅

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

本署亦為沒有訂明價值的轉讓物業提供估值。

遺產稅

雖然遺產稅由 2006 年 2 月起取消，但本署仍會繼續收到此日期之前的個案，並須就所涉物業向遺產稅署署長提供估值方面的意見，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 for their operational purposes.



物業資訊服務

物業市場資料

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

此外，本署亦會應各局和部門的要求，展開專題分析。

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

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

上述兩份刊物可於本署網站免費瀏覽。

Property Information Services

Property Market Information

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

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

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

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

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



職能 Functions

編配門牌號數

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

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

Building Numbering

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

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



樓宇名稱

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

Names of Buildings

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



業主與租客服務

本署負責執行《業主與租客（綜合）條例》（第7章），該條例對業主與租客雙方的權利和義務均有所規定。自2022年1月22日起，該條例亦規管分間單位（俗稱「劏房」）作住宅用途的租賃，包括向適用的規管租賃租客提供為期四年的租住權保障、就為期兩年的次期租賃續期租金設限，以及對規管租賃實施法定要求等。

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和調解服務。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，提供諮詢服務。

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，獲得更多租務資訊。

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。

此外，本署每月會發布從表格AR2中所得並經分析的劏房租金資料，供市民參考。

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. Since 22 January 2022, the Ordinance also regulates domestic tenancies of subdivided units (SDU) by providing tenants of regulated tenancies with a security of tenure of 4 years; restricting the renewal rent for the 2-year second term tenancy; and imposing statutory requirements for regulated tenancies, etc.

Advisory and Mediatory Services

Comprehensive and free advisory and mediatory services are available to the public on landlord and tenant matters. Advisory 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.

More information on landlord and tenant matters can be obtained from the Department's website or 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

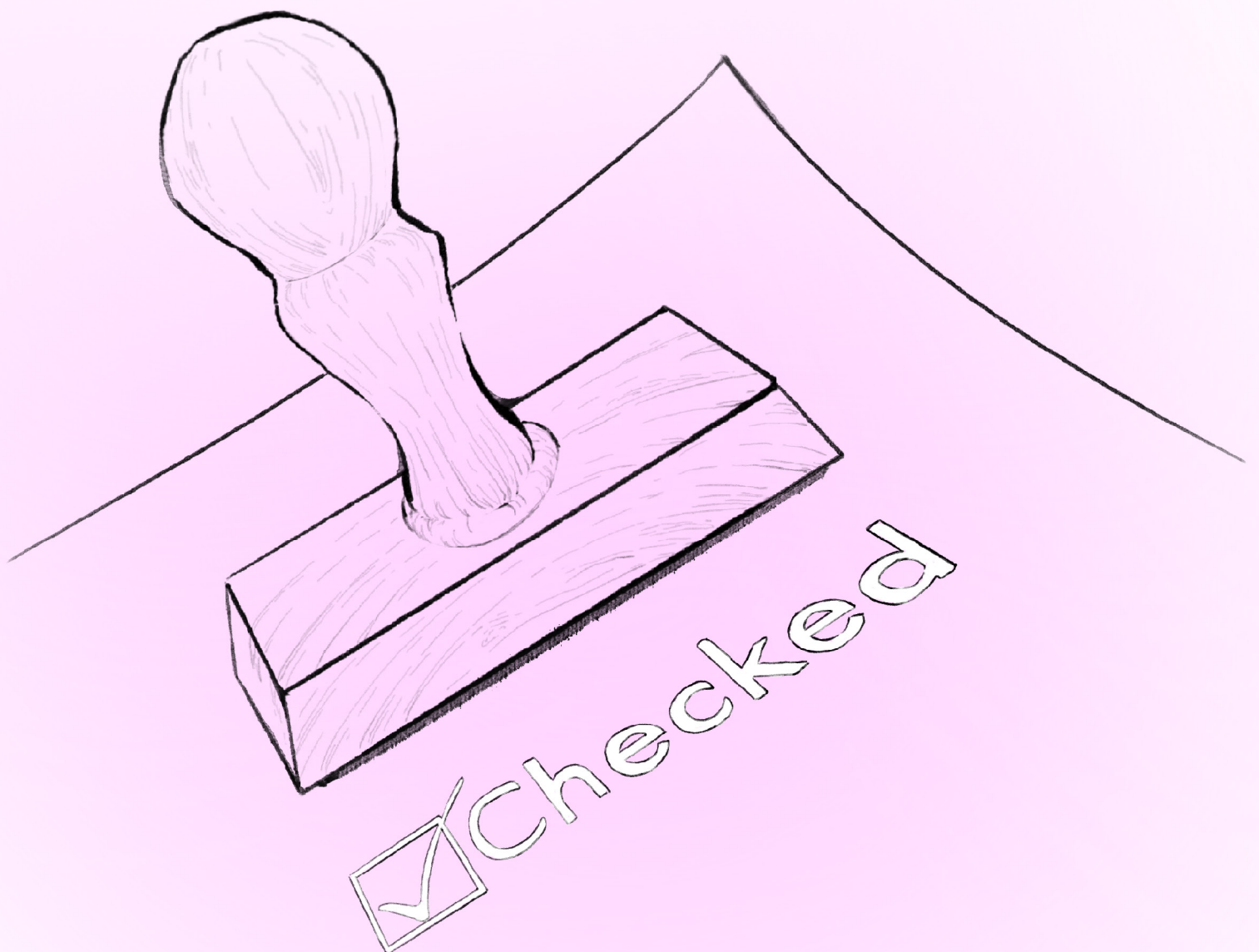
The Department endorses Notices of New Letting or Renewal Agreement (Form CR109) and Notices of Tenancy (Form AR2) submitted by landlords in respect of domestic tenancies and regulated tenancies respectively. These endorsed notices are required in legal proceedings for recovery of rent. A landlord of 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.

The Department has also been publishing the analysed SDU rental information reported in the Form AR2 on a monthly basis for reference by the public.



服務表現和成就

Performance and Achievements



22

評估差餉和地租
Rating and Government Rent

27

帳目和發單
Accounting and Billing

30

估價及物業資訊服務
Valuation and Property Information Services

34

業主與租客服務
Landlord and Tenant Services

35

服務表現和目標
Performance and Service Targets

服務表現和成就

Performance and Achievements

評估差餉和地租

修訂和更新估價冊及地租登記冊

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

表 10 顯示 2023-24 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：

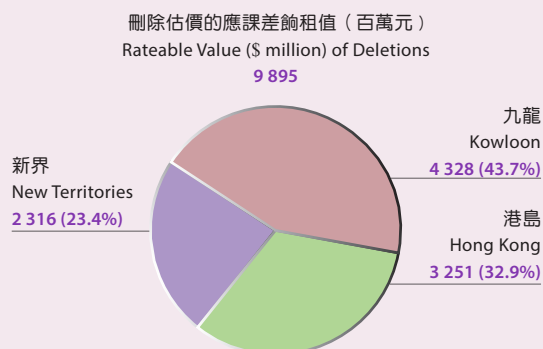
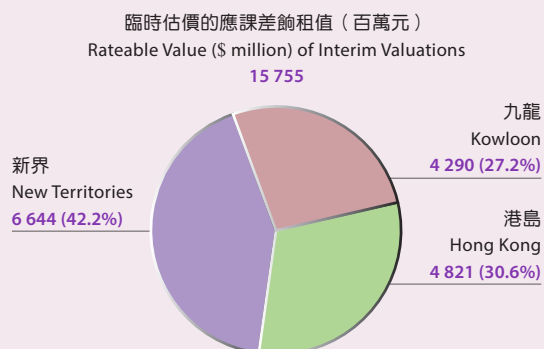
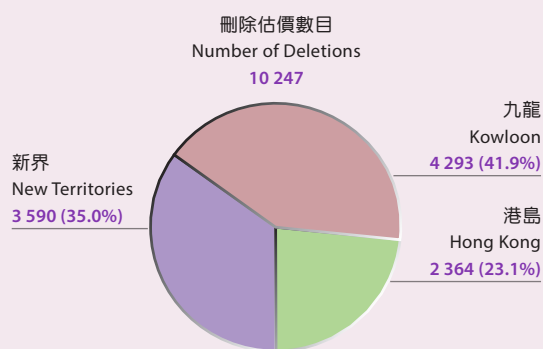
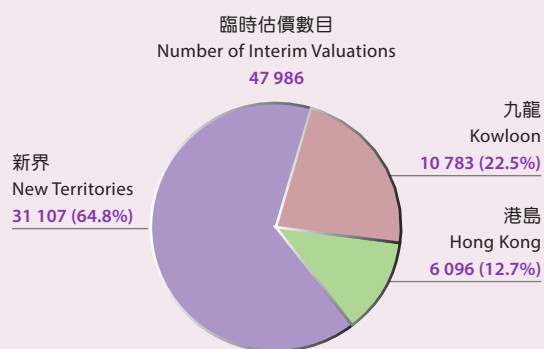
Rating and Government Rent

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 2023-24 are shown in Table 10. The following charts show the distribution by area of the total numbers and rateable values of interim valuations and deletions in the Valuation List and Government Rent Roll:

2023-24 年度臨時估價和刪除估價
Interim Valuations and Deletions in 2023-24



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2024-25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2 698 387個物業的應課差餉租值，以及載於地租登記冊內2 126 888個物業的應課差餉租值。

新應課差餉租值乃根據2023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2024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2.1%和2.2%。

在新的估價冊內，其中55.7%物業的應課差餉租值平均上升6.7%，另有40.5%物業的應課差餉租值維持不變，餘下3.8%物業的應課差餉租值則平均下跌6.5%。

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 2 698 387 assessments in the Valuation List and 2 126 888 assessments in the Government Rent Roll were reviewed in the revaluation for 2024-25.

The new rateable values which took effect on 1 April 2024 were based on market rents as at the designated reference date of 1 October 2023.

The exercise had resulted in an average increase in rateable values of 2.1% for rates and 2.2% for Government rent.

For 55.7% of the properties in the new Valuation List, the rateable values were increased by 6.7% on average. Another 40.5% had no change in rateable values. The remaining 3.8% of the properties had their rateable values decreased by 6.5% on average.

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



服務表現和成就

Performance and Achievements

建議、反對和上訴

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

然而，如地租登記冊內的記項與估價冊的相同，則只可就估價冊的記項提交建議書、反對通知書或上訴通知書。在適當情況下，如估價冊內的記項因建議書、反對通知書或上訴通知書而有所修改，地租登記冊的相關記項亦會作同樣的修改。

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

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

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

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

表 12 詳列本署過去兩年處理的建議書、反對書和上訴個案數目。

Proposals, Objections and Appeals

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

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

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

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

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

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

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



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指定百分率而徵收的。2023-24 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 2024 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 specified percentage of rateable value. For the financial year 2023-24, 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.

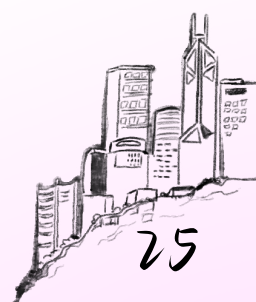
Water Concessions

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 2024 are summarised in the table below:

按供水情況扣減差餉的物業 Properties with Water Concessions				
	應繳差餉獲扣減 7.5% Rates payable reduced by 7.5%		應繳差餉獲扣減 15% Rates payable reduced by 15%	
	數目 No.	應課差餉租值（千元） Rateable Value (\$'000)	數目 No.	應課差餉租值（千元） Rateable Value (\$'000)
港島 Hong Kong	-	-	8	31 870
九龍 Kowloon	-	-	1	43
新界 New Territories	1	10	464	43 058
總數 Overall	1	10	473	74 971



服務表現和成就

Performance and Achievements

根據《地租（評估及徵收）條例》（第 515 章）徵收地租

截至 2024 年 4 月 1 日，地租登記冊記載的估價物業單位有 2 126 888 個。

2023-24 年度，本署為徵收地租而作出的臨時估價有 40 299 個，刪除估價則有 5 814 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（評估及徵收）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。

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 2024 年 3 月 31 日，有 234 684 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。

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 2024 was 2 126 888.

The number of interim valuations and deletions carried out in 2023-24 for Government rent purposes were 40 299 and 5 814 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.

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 2024, there were 234 684 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.



服務表現和成就 Performance and Achievements

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：

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)
2019-20	-	-	489	96
2020-21	-	-	2 019	538
2021-22	-	-	1 033	465
2022-23	325	142	1 266	1 755
2023-24	965	486	1 110	302

帳目和發單

Accounting and Billing

差餉收入

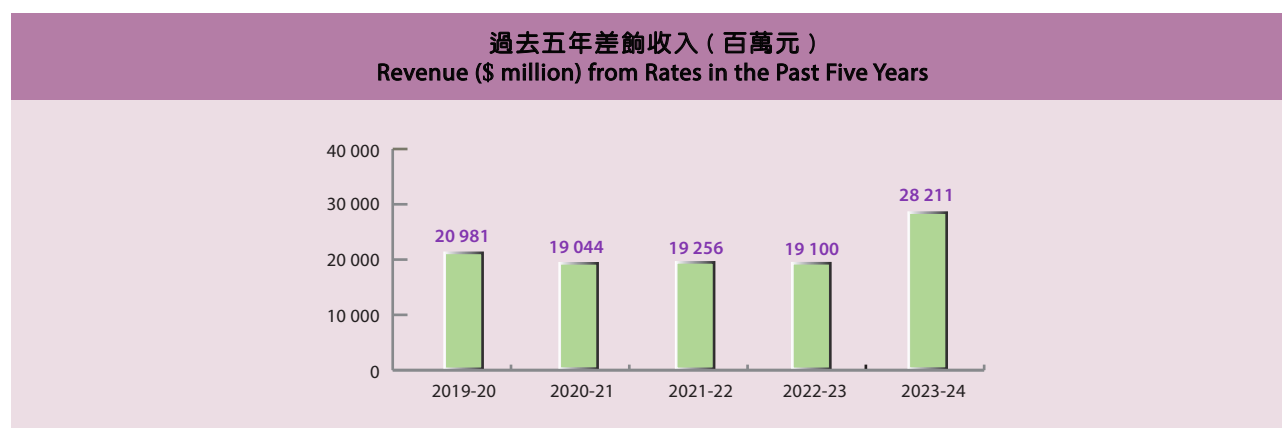
Revenue from Rates

2023-24 年度的差餉收入約為 282.11 億元，反映了年內因差餉寬減措施而少收約 60.49 億元的款額。

The revenue from rates in 2023-24 was about \$28 211 million, reflecting the revenue foregone of about \$6 049 million attributable to rates concession granted in the year.

下圖顯示過去五年的差餉總收入：

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



服務表現和成就

Performance and Achievements

差餉退款

只有空置土地和因政府取得相關法院頒令而空置的物業，才可獲退還差餉。2023-24 年度退還的款額微不足道。

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 2023-24

差餉欠款

2023-24 年度，本署向欠交差餉的業主追討欠款的個案約有 32 000 宗。

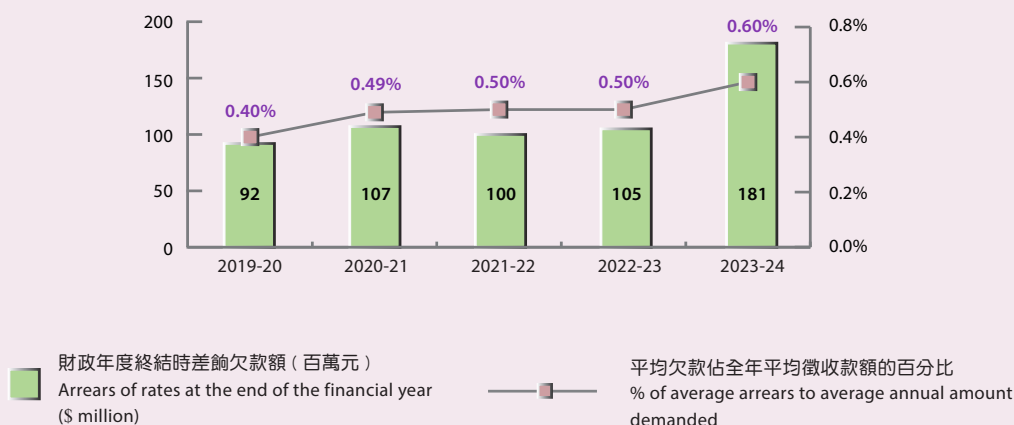
Arrears of Rates

In 2023-24, the Department took recovery action in respect of arrears outstanding for about 32 000 cases.

該財政年度終結時，約有 36 000 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 2024 年 3 月 31 日，錄得的拖欠差餉額約為 1.81 億元，相等於全年差餉徵收額的 0.6%。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：

Some 36 000 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 2024, about \$181 million of rates arrears, or 0.6% 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



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

2023-24 年度按第 515 章評估的地租收入約為 124.41 億元。

截至 2024 年 3 月 31 日，拖欠地租的帳目約有 24 000 個，未收的款項約為 1.07 億元，平均欠款佔全年平均地租徵收額 0.8%，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。

Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2023-24 was about \$12 441 million.

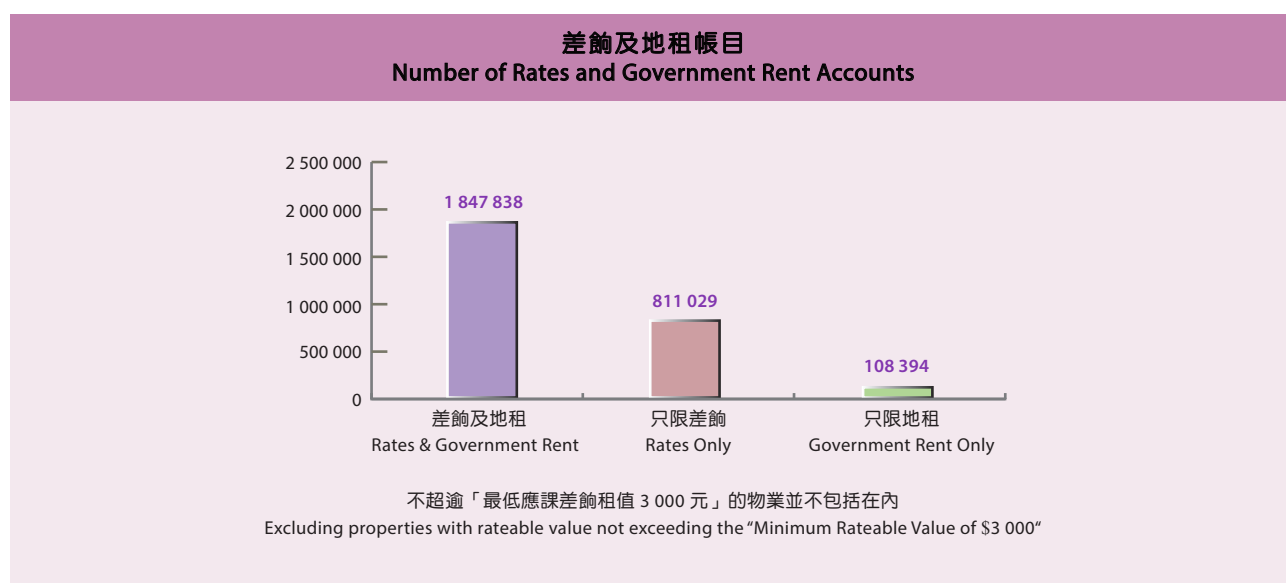
Some 24 000 accounts had rent arrears as at 31 March 2024, comprising about \$107 million. The percentage of average arrears to average annual Government rent demanded was 0.8%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

差餉和地租帳目

截至 2024 年 4 月 1 日，本署處理約 277 萬個差餉和地租帳目。下圖顯示各類帳目的數量：

Rates and Government Rent Accounts

About 2.77 million rates and Government rent accounts were maintained by the Department as at 1 April 2024. These accounts are set out in the chart below:



宣傳準時繳款

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

Announcement on Prompt Payment

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



服務表現和成就 Performance and Achievements

估價及物業資訊服務

印花稅

2023-24 年度，本署共接獲 70 290 宗需作審查和估價的個案，並提供 8 060 項估價，涉及的物業均屬申報價值偏低，以及在轉讓時未有註明轉讓價值。

下圖顯示過去五年這方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2023-24, the number of cases received for examination and valuation was 70 290. The Department provided 8 060 valuations where the stated consideration was considered inadequate and for properties transferred without stated consideration.

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



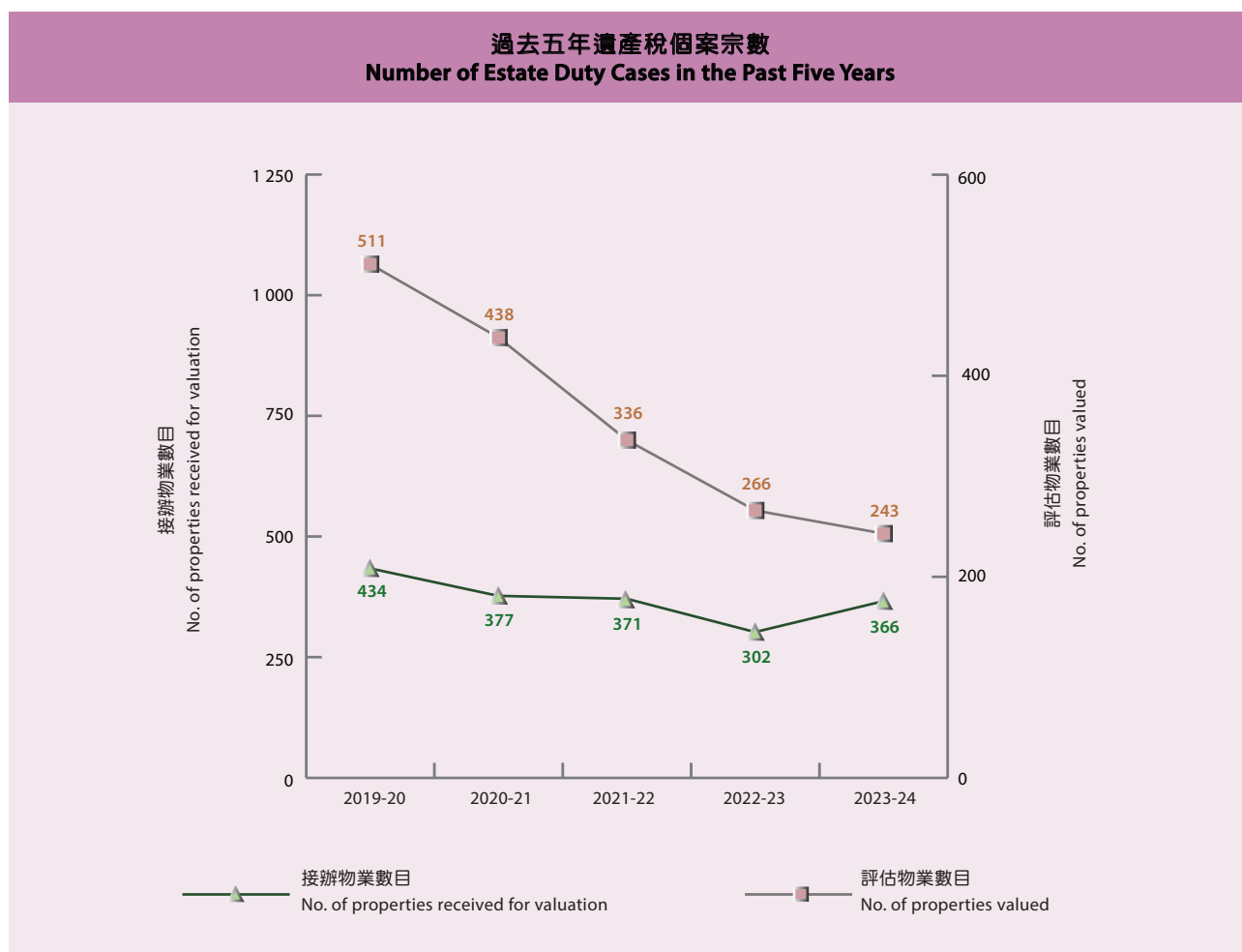
服務表現和成就 Performance and Achievements

遺產稅

年內共有 81 宗個案交由本署評定物業價值，涉及 366 個物業。下圖顯示過去五年的遺產稅工作量：

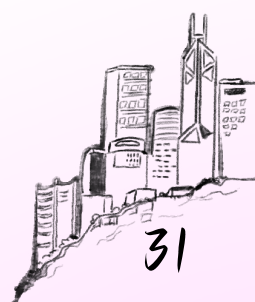
Estate Duty

During the year, 81 cases involving 366 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



雖然遺產稅已於 2006 年 2 月取消，但本署仍接到此日期之前的個案。

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



服務表現和成就 Performance and Achievements

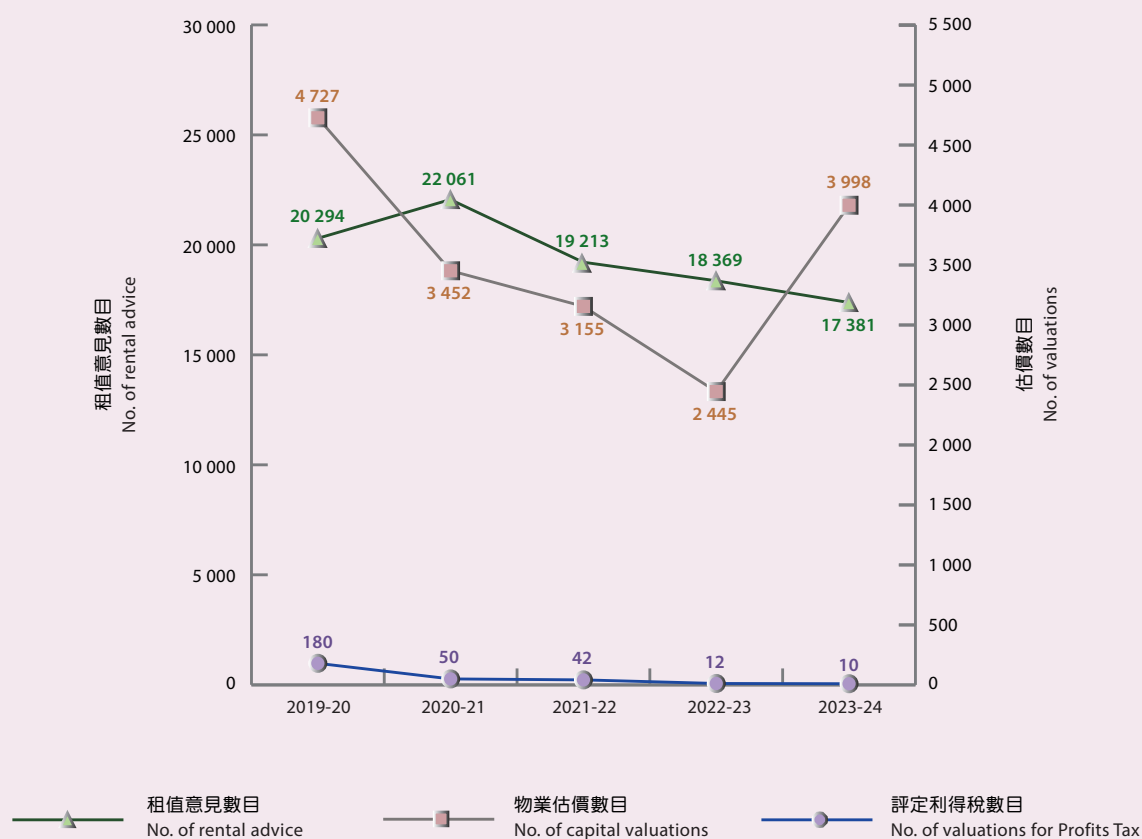
為其他政府部門提供估價服務

過去一年間，為其他政府部門提供的估價服務，包括 17 381 宗租值意見、3 998 個物業售價評估，以及處理 10 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：

Valuations for Other Government Departments

Other valuations, including 17 381 rental advice, 3 998 capital valuations and 10 profits tax cases, were provided to other Government departments 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



服務表現和成就 Performance and Achievements

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。除了不時回應公眾人士、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》2024年版回顧2023年物業市場的情況，並預測2024及2025年的樓宇落成量。市民可登入本署網站免費下載。

市民亦可在本署網站瀏覽《香港物業報告 - 每月補編》，並免費下載有關物業租金、售價和落成量的統計資料，或致電2152 2152透過本署的24小時自動電話資訊服務，以傳真方式索取資料。

本署一向致力促進物業市場的公平和透明度。為配合實施《地產代理條例》（第511章），市民可利用本署物業資訊網的收費服務，索取住宅物業（不包括村屋）樓齡、實用面積和許可用途的資料。物業資訊網亦可供市民於網上查詢物業最近三個估價年度的應課差餉租值，以及差餉和地租帳目資料，而所需費用遠較其他查詢途徑為低。

Property Information Services

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

The 2024 edition of the “Hong Kong Property Review” gives a review of the property market in 2023 and provides forecasts of completions in 2024 and 2025. 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

2023-24 年度獲編配門牌號數的發展項目有 892 個，其中 832 個位於新界。

除在已有門牌編配系統的地區恆常地為新建樓宇編配門牌號數外，本署亦為以往沒有正式門牌號數的新界鄉郊地區，有系統地編配正式的門牌號數。

樓宇名稱

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

業主與租客服務

諮詢和調解服務

2023-24 年度，本署處理約 90 000 宗查詢，其中 35 000 宗由本署每天派駐土地審裁處當值的人員處理，另有 700 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

2023-24 年度，本署共處理約 79 000 份新租出或重訂協議通知書（表格 CR109）和租賃通知書（表格 AR2）。

Building Numbering

During 2023-24, 892 developments were allotted with building numbers, of which 832 were in the New Territories.

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

Names of Buildings

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

Landlord and Tenant Services

Advisory and Mediatory Services

In 2023-24, around 90 000 enquiries were handled, with 35 000 and 700 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 79 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2023-24.



服務表現和成就 Performance and Achievements

服務表現和目標

服務承諾

在 2023-24 年度服務承諾所載的全部 11 項工作均達標或超額完成。



Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2023-24 Performance Pledge, the set service levels or targets were either achieved or exceeded.

24 小時自動電話資訊服務及 1823

本署設有 24 小時自動電話資訊服務（電話號碼 2152 2152），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以傳真方式，索取物業市場統計數字等資料。

此外，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。

24-hour Automated Telephone Enquiry Service and 1823

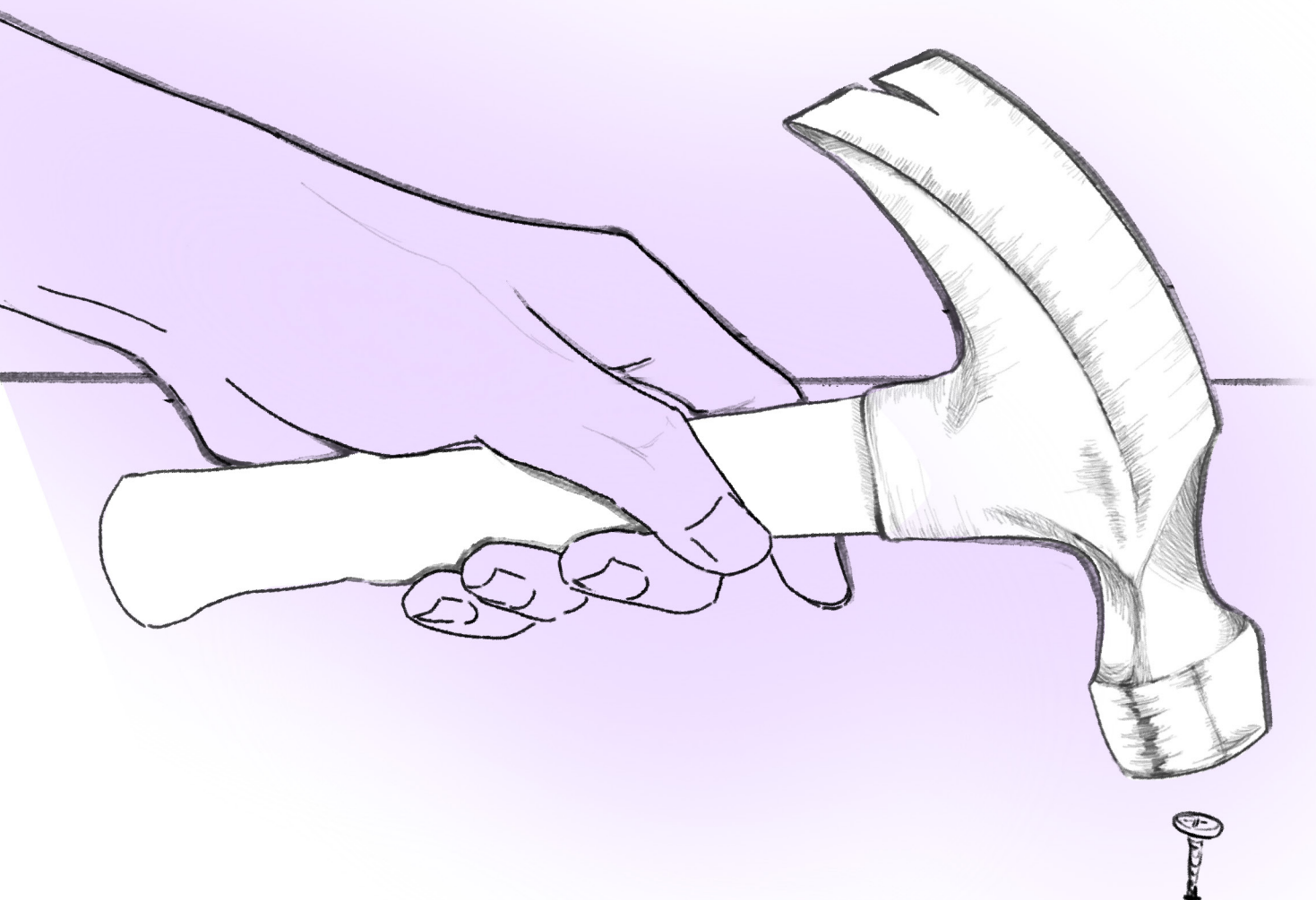
Our 24-hour automated telephone enquiry service (telephone number 2152 2152) provides recorded information on rating, Government rent as well as landlord and tenant matters plus updated information on rates and/or Government rent billing and collection matters. Callers may obtain certain information such as property market statistics by facsimile.

In addition, the public may dial 2152 0111 to access a 24-hour operator answering service operated by the "1823", covering all matters handled by the Department.



新增和 優化服務

New and Improved Services



38

物業資訊網
Property Information Online

39

遞交電子表格及通知書
Electronic Submission of Forms and Notices

40

徵收差餉地租電子通知書和
電子繳費
Electronic Rates/Government Rent
Demands and Payment

41

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

新增和優化服務 New and Improved Services

物業資訊網

物業資訊網設有功能全面的中英雙語搜尋服務，為市民提供下列網上查詢服務，可用作尋找逾 270 萬個物業地址記錄：

收費服務

（透過繳費靈、轉數快、主要信用卡、Apple Pay 或 Google Pay 付款）

- 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。

Property Information Online

Equipped with a versatile bilingual search engine, the Property Information Online provides the following online enquiry services of over 2.7 million property address records for the public:

Chargeable Service

(payment through PPS, Fast Payment System (FPS), major credit cards, Apple Pay or Google Pay)

- 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 (available 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).



新增和優化服務 New and Improved Services

遞交電子表格及通知書

本署接受以電子方式遞交按《差餉條例》、《地租（評估及徵收）條例》和《業主與租客（綜合）條例》規定須送達的指明表格和通知書。這項既方便又環保的電子表格服務涵蓋本署所有其他公用表格，並透過「智方便」的個人身份認證，將已儲存的資料自動填寫於電子表格。我們亦於2024年3月進一步優化服務，透過「智方便」平台的簡化介面，提升用戶體驗，令市民更易接達本署大部分表格。

Electronic Submission of Forms and Notices

We accept electronic submission of specified forms and notices required to be served under the Rating Ordinance, the Government Rent (Assessment and Collection) Ordinance and the Landlord and Tenant (Consolidation) Ordinance. This convenient and environmental-friendly e-Form submission service covers all other public forms of the Department, and allows automatic pre-filling of information through "iAM Smart" using the authenticated single digital identity. In March 2024, we further upgraded the service with a streamlined interface from the "iAM Smart" portal to enhance user experience and accessibility to most of the forms.



新增和優化服務 New and Improved Services

徵收差餉地租電子通知書和電子繳費

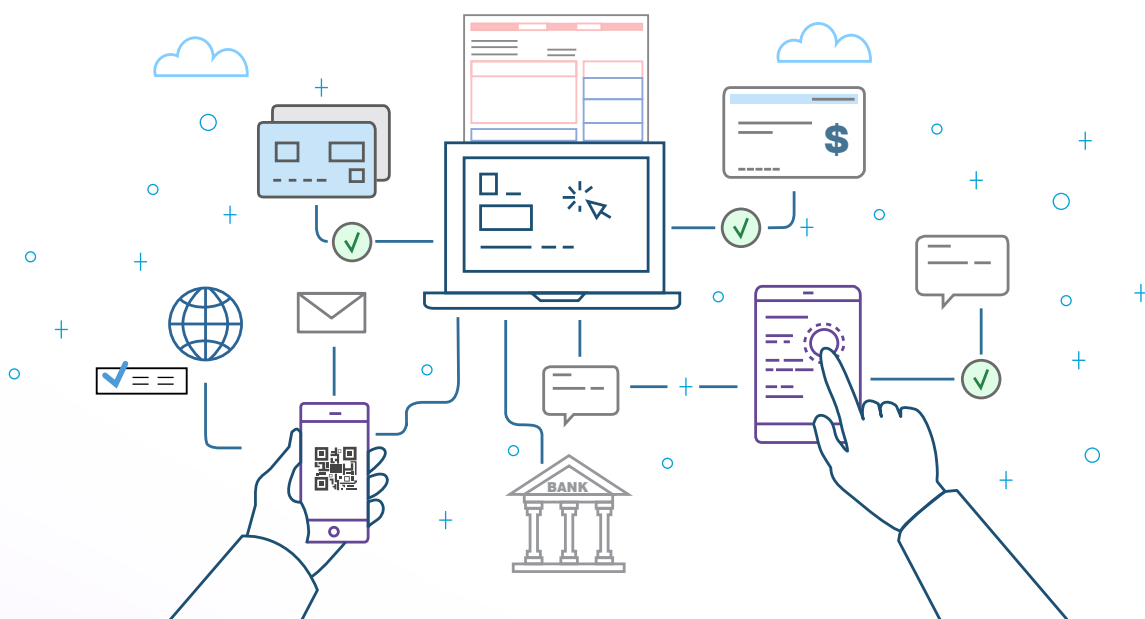
「電子差餉地租單」服務提供一站式發單和繳款服務，支援「智方便」並讓已登記用戶可收取和即時清繳電子帳單、接收有關發出物業詳情申報表（表格 R1A）的通知、查詢付款記錄，以及更新有關帳目的通訊地址或其他個人資料。持有多個物業的繳納人也可利用「電子差餉地租單」服務，一次過清繳全部帳項，並輕易地管理其綜合帳目。

本署接受以繳費靈、網上銀行繳費服務、轉數快、主要信用卡和電子支票 / 電子本票的電子方式繳付差餉及地租。所有徵收通知書均印有轉數快二維碼，繳納人可使用任何支援轉數快的流動銀行應用程式或電子錢包快捷繳款。繳納人亦可利用從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。

Electronic Rates/Government Rent Demands and Payment

Supported by “iAM Smart”, the eRVD Bill Service allows registered subscribers to enjoy a seamless billing and payment service by receiving electronic demands and settling them instantly, obtaining notification about the issue of Requisition for Particulars of Tenements (Form R1A), enquiring the payment history and updating 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 easily manage their consolidated accounts.

We accept e-payment of rates and Government rent using PPS, internet banking payment service, FPS, major credit cards and e-Cheque/e-Cashier's Order. FPS payment code is available on all demands for prompt payment using any supporting mobile banking applications or e-wallets. Payers can also obtain a “payment QR code” from our online Account Enquiry services for making payment at post offices and convenience stores.



分間單位租務管制

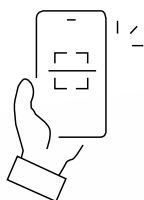
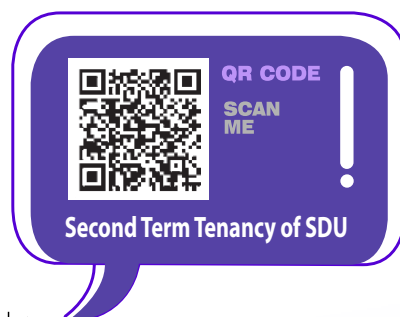
本署繼續堅決執法，打擊涉嫌違反租務管制的個案。為鼓勵市民盡快向本署舉報涉嫌違規個案，除透過電話熱線、電郵、傳真、郵寄或親身到訪的現有渠道之外，本署自 2023 年 4 月及 10 月起提供兩份簡單表格，分別供租客查詢租賃通知書（表格 AR3）和供租客作出投訴（表格 AR4）。我們呼籲市民盡快舉報任何涉嫌違規個案，此舉將有助及早遏止違法行為。

自 2023 年 5 月起，在分析租賃通知書（表格 AR2）所申報的分間單位（俗稱「劏房」）租金資料後，本署每月發布劏房的租金中位數，供市民參考。此外，我們於 2023 年年底展開新一輪宣傳教育工作，以推廣次期租賃，以及劏房業主和租客須遵從的程序。為方便他們履行自身的法律責任，並商議次期租賃的租金，本署已提供相關法定表格（表格 AR1）及網上「次期租賃租金計算機」，讓他們可簡單方便地計算法例所准許的續期租金最高款額。請瀏覽 www.rvd.gov.hk/tc/tenancy_matters/second_term_tenancy.html 了解更多詳情，包括「一圖看清」、小冊子及教學短片等。

Tenancy Control of Subdivided Units

The Department continues to take resolute enforcement action against suspected offences under the tenancy control regime. To encourage the public to report suspected contravention to the Department promptly, the Department has provided two simple forms, one for Tenant's Enquiry about Notice of Tenancy (Form AR3) and the other for Tenant to Lodge a Complaint (Form AR4) since April and October 2023 respectively, in addition to the existing channels through telephone hotline, by email, fax, post, or in person. We appeal to the public to report any suspected contravention promptly. This would help curb illegal acts as soon as possible.

Upon analysis of the subdivided unit (SDU) rental information reported in the Notice of Tenancy (Form AR2), we have been publishing the median rents of SDUs on a monthly basis for reference by the public since May 2023. Besides, the Department started a new round of publicity and education work in late 2023 to promote the second term tenancy and the procedures that ought to be followed by SDU landlords and tenants. To facilitate them in discharging their legal obligations and negotiating the rent for the second term tenancy, the Department has provided the relevant statutory form (Form AR1) and the online "Second Term Tenancy Rent Calculator", which easily and conveniently calculates the maximum amount of renewed rent as permitted by the law. More details, including a concise guide, brochures and tutorial videos, etc. are available at www.rvd.gov.hk/en/tenancy_matters/second_term_tenancy.html.



迎接挑戰

Challenges Ahead



44

差餉制度檢討
Review on Rating System

44

每年全面重估應課差餉租值
Annual General Revaluation

44

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

45

評估地租
Government Rent Assessment

45

外判機遇
Outsourcing Opportunities

45

推行部門資訊科技計劃
Implementation of Departmental
Information Technology Plan

迎接挑戰 Challenges Ahead

差餉制度檢討

年內，本署積極推行建議適用於應課差餉租值超過 550 000 元住宅物業單位的累進差餉制度，相關的籌備工作進展良好。待立法會通過有關立法建議後，我們將準備就緒，於 2025 年 1 至 3 月季度起按照 2024-25 年度《財政預算案》的建議落實新制度，並發出徵收通知書，顯示適用個案的應繳累進差餉款額。

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，實有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

本署一向不遺餘力地對涉嫌違反租務管制的個案採取執法行動。我們的執法及調查特遣隊不辭勞苦，以多管齊下的方式，加快調查和識別涉嫌違規個案，並與其他決策局 / 部門緊密合作，採取適當法律行動。為進一步提升執法力度和加強阻嚇力，本署已訂立績效指標，目標是在 2024-25 年度查核不少於 1 000 個分間單位的業主有否觸犯針對規管租賃的罪行。我們將繼續宣傳規管制度，以加強公眾的認知。

Review on Rating System

During the year, the Department has made good progress in the preparatory work for implementing the proposed progressive rating system for domestic tenements with rateable value over \$550 000. Upon passage of the relevant legislative proposal by the Legislative Council, we will stand ready to implement the new regime and issue demands showing the progressive rates for applicable cases starting from the January to March 2025 quarter as proposed in 2024-25 Budget Speech.

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

The Department has spared no efforts in taking enforcement against suspected breaches of the tenancy control regime. Our enforcement and investigation task force has worked hard and adopted a multi-pronged approach to expedite the investigation and identification of suspected offences and pursue appropriate legal actions in close collaboration with other bureaux/ departments. To further step up enforcement and strengthen the deterrent effect, the Department has set a key performance indicator targeting to check landlords of no less than 1 000 subdivided unit households in 2024-25 on whether they have committed offences for regulated tenancies. We will also continue to promote the regulatory regime with a view to raising public awareness.



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。雖然土地審裁處、上訴法庭和終審法院先後駁回上訴人就估價問題提出的上訴，而本署隨後亦已解決部分涉及地租的上訴個案，但我們仍會繼續與其他上訴人商討，以解決餘下個案。

隨着《政府租契續期條例》（第 648 章）在 2024 年 7 月 5 日生效，適用租契的業權人在租契續期後須每年繳納相當於按《地租（評估及徵收）條例》（第 515 章）評估的物業應課差餉租值百分之三的地租。本署負責評估和徵收所涉及的地租，並會預早通知相關繳納人有責任於租契續期後繳納地租。

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、以及視察樓宇門牌號數展示狀況和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，仍屬我們今後需要面對的挑戰。

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。我們已開展下一個部門資訊科技計劃的籌備工作，以有系統和具策略性的方式定下中短期的創新科技計劃，藉以提升本署的公共服務並把握推行電子政府的機遇。

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. Although the appeals on valuation issues from the appellants were dismissed by the Lands Tribunal, the Court of Appeal and then the Court of Final Appeal, and the Department has subsequently settled some of the outstanding Government rent appeals, we will continue to discuss with appellants with a view to resolving the remaining appeals.

As the Extension of Government Leases Ordinance (Cap. 648) came into operation on 5 July 2024, owners of the applicable leases so extended are required to pay an annual Government rent amounting to 3% of the rateable value of the property as assessed in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515). The Department is engaged in assessing and collecting the Government rent involved, and will notify the relevant payers in advance in respect of their Government rent liability after lease extension.

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, as well as inspection of display of building numbers and 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.

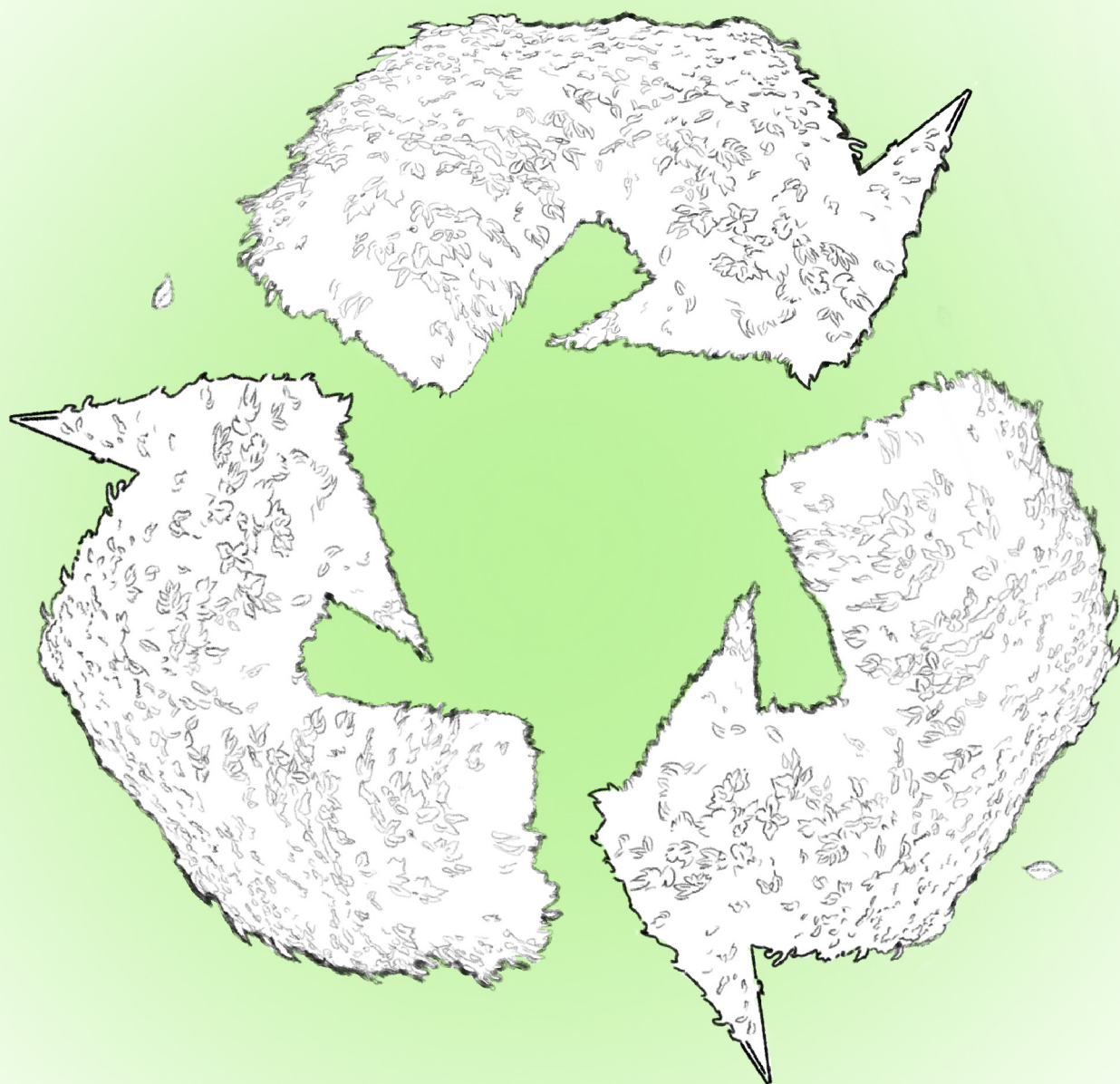
Implementation of Departmental Information Technology Plan

This strategic blueprint aligns the Department with the e-Government environment and improves customer-centric services and business operations. We have commenced the preparations for the next Departmental Information Technology Plan to advance the delivery of the Department's public services and pursue e-Government opportunities by leveraging innovation and technology solutions in a systematic and strategic manner in the short to medium-term.



環保報告

Environmental Report



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

環保報告

Environmental Report

本署主要負責評估物業的差餉與地租、修訂有關帳目和發出徵收通知書，並向政府決策局和部門提供物業估價服務、編製物業市場統計數字，以及執行《業主與租客（綜合）條例》，並提供相關的諮詢與調解服務。

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 administer the Landlord and Tenant (Consolidation) Ordinance and provide relevant advisory and mediatory services to the public.

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。

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.



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；
- 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，例如參觀 O·PARK1 有機資源回收中心，讓同事了解香港在食物廢棄物管理方面遇到的挑戰，以及如何將食物廢棄物轉化為可再生能源；舉辦「無痕山野遊」行山活動，同事在遊覽山林的旅程中順帶執拾垃圾，以推廣保護大自然的訊息。

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；

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;
- encouraged staff to put forward green suggestions such as through Staff Suggestions Scheme and in Departmental Consultative Committee meetings;
- set up a online 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. visit to the organic resources recovery centre, O·PARK1, for staff to understand the challenges encountered in food waste management in Hong Kong and how food waste can be converted into renewable energy; and "Leave No Trace" hiking for staff to have a litter pick while hiking to promote the message of environmental protection.

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;



環保報告

Environmental Report

- 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；
 - 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。
- 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;
 - 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

- 採購兩輛電動車以更換現有車輛，並安裝相關充電設備；
- 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

- adopt two electric vehicles (EV) for replacement and install relevant equipment to support the use of the EV;
- 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；
- 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。

Saving of Paper and Envelopes

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

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



環保報告 Environmental Report

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

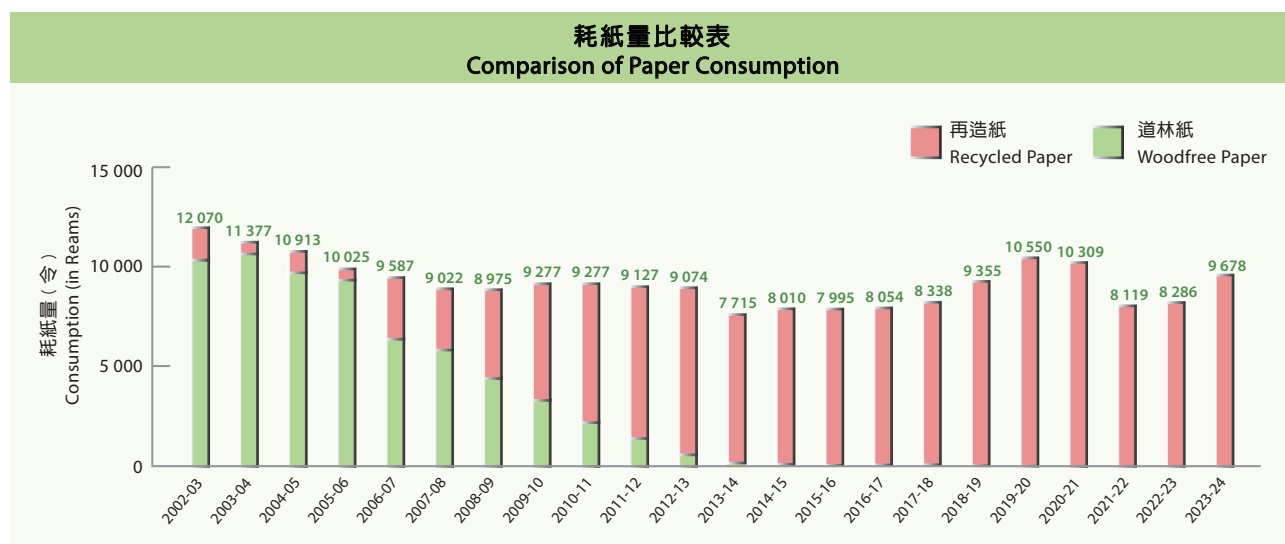
減少耗紙量

2023-24 年度本署的 A3 和 A4 紙耗用量合共為 9 678 令，較 2002-03 年度的 12 070 令減少 20%。此外，2023-24 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 2023-24 was 9 678 reams, indicating a reduction of 20% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2023-24 was met by recycled paper.



來年本署定當繼續提醒同事注意保護環境，確保紙張用得其所。

In the coming year, the Department shall keep on promoting environmental awareness among colleagues and endeavour to continue to economise consumption.

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 2024 年 3 月 31 日為止，約有 161 000 個獨立帳目整合成大約 2 200 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，超過 87 500 個用戶登記使用「電子差餉地租單」服務，連結超過 122 000 個繳納人帳戶，當中超過 64% 用戶選擇停收通知書印文本。本署會繼續節約用紙，及提倡綠化環境。

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 2024, about 161 000 individual accounts were merged into around 2 200 consolidated accounts, and these payers holding multiple properties can receive a single consolidated demand. At the same time, over 87 500 subscribers have registered for the eRVD Bill Service, linking up over 122 000 payer accounts, and over 64% of them opted to drop their paper bills. The Department will continue its efforts to reduce paper consumption and promote a greener environment.



環保報告

Environmental Report

節約能源

政府訂定新的「綠色能源目標」，由 2020-21 年度至 2024-25 年度期間減少總耗電量 6%。在運作環境與 2018-19 年度相若的基礎上，本署位於長沙灣政府合署的辦公室^{註 1}在 2023-24 年度的總耗電量為 832 776 千瓦小時，較 2018-19 年度的耗電量 (927 477 千瓦小時) 節省了 10%。

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。2023-24 年度共回收了 33 774 公斤廢紙及 922 個用完的碳粉盒和噴墨盒。

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和做法，並提醒員工注意：

- 遵守所有適用於汽車操作的條例和規例；
- 每年為部門車輛安排全面檢查，確保車輛操作正常；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》。

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。

Energy Conservation

The Government has set a new “Green Energy Target” for saving energy of 6% from 2020-21 to 2024-25. Under comparable operating conditions in 2018-19 as the baseline, the Department's office in Cheung Sha Wan Government Offices (CSWGO) ^{Note 1} consumed 832 776 kWh of electricity in 2023-24, achieving an overall 10% energy saving as compared to that of 2018-19 at 927 477 kWh.

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2023-24, 33 774 kilograms of waste paper and 922 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 CSWGO, has been awarded the “Good Class” Indoor Air Quality Certificate since 2009.

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.



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，本署一向主動積極推動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，本署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。本署亦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，本署持續善用資訊科技，在開發或更新電腦系統時，盡量把內部工作流程及工序數碼化，以期減省紙張用量。

電子檔案保管系統

本署計劃於 2024 年底推行中央電子檔案保管系統。除了可以提升保存和管理政府檔案的效率外，中央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，為改善香港的空氣質素出一分力。

註一：長沙灣政府合署的辦公室具備獨立電錶，可顯示由 2018-19 年度至 2023-24 年度的耗電量，供評估在相若運作環境下的客觀節約用電表現。

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 all 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. We also provide an e-submittable option to facilitate 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 and strive to seek opportunities for digitalising our internal workflow and processes with a view to minimising the paper consumption.

Electronic Recordkeeping System (ERKS)

The Department aims to implement the Central ERKS in late 2024 to enhance efficiency in preparing and managing government records. The adoption of the Central ERKS will also reduce the use of paper in official businesses.

Clean Air Charter

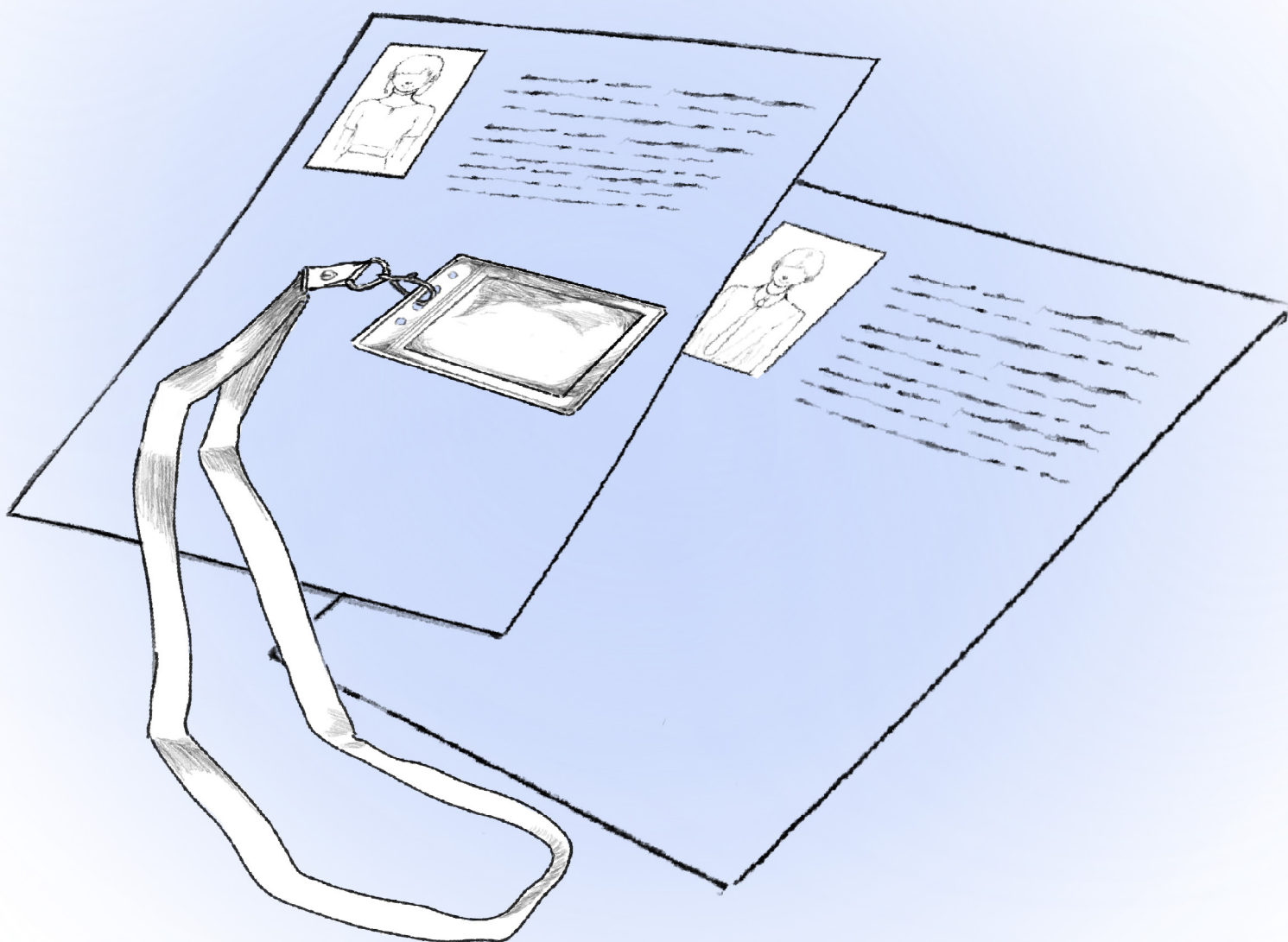
The Department will continue to adopt energy-efficient measures in all its practices in an effort to improve Hong Kong's air quality in compliance with the commitments of the Clean Air Charter.

Note 1: Separately metered electricity consumption figures are only available at the Department's office in CSWGO to facilitate a quantitative assessment of performance in electricity consumption saving from 2018-19 to 2023-24 under comparable operating conditions.



人力資源

Human Resources



59

部門架構
Organisation Structure

60

人手編制
Staffing

60

培訓與發展計劃
Training and Development Plan

65

知識管理系統
Knowledge Management System

65

職員關係和參與
Staff Relations and Participation

66

社交和康樂活動
Social and Recreational Activities

人力資源 Human Resources

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Mr Ben OR

助理署長(行政及職員培訓)
Assistant Commissioner
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Staff Development)

蔡民偉太平紳士
Mr Leo M W CHOY, JP

副署長
Deputy Commissioner

蕭家賢太平紳士
Mr Kevin K Y SIU, JP

署長
Commissioner

詹婉珊太平紳士
Ms Sandy JIM, JP

助理署長(專責事務)
Assistant Commissioner
(Special Duties)



吳清清女士
Ms Anita NG

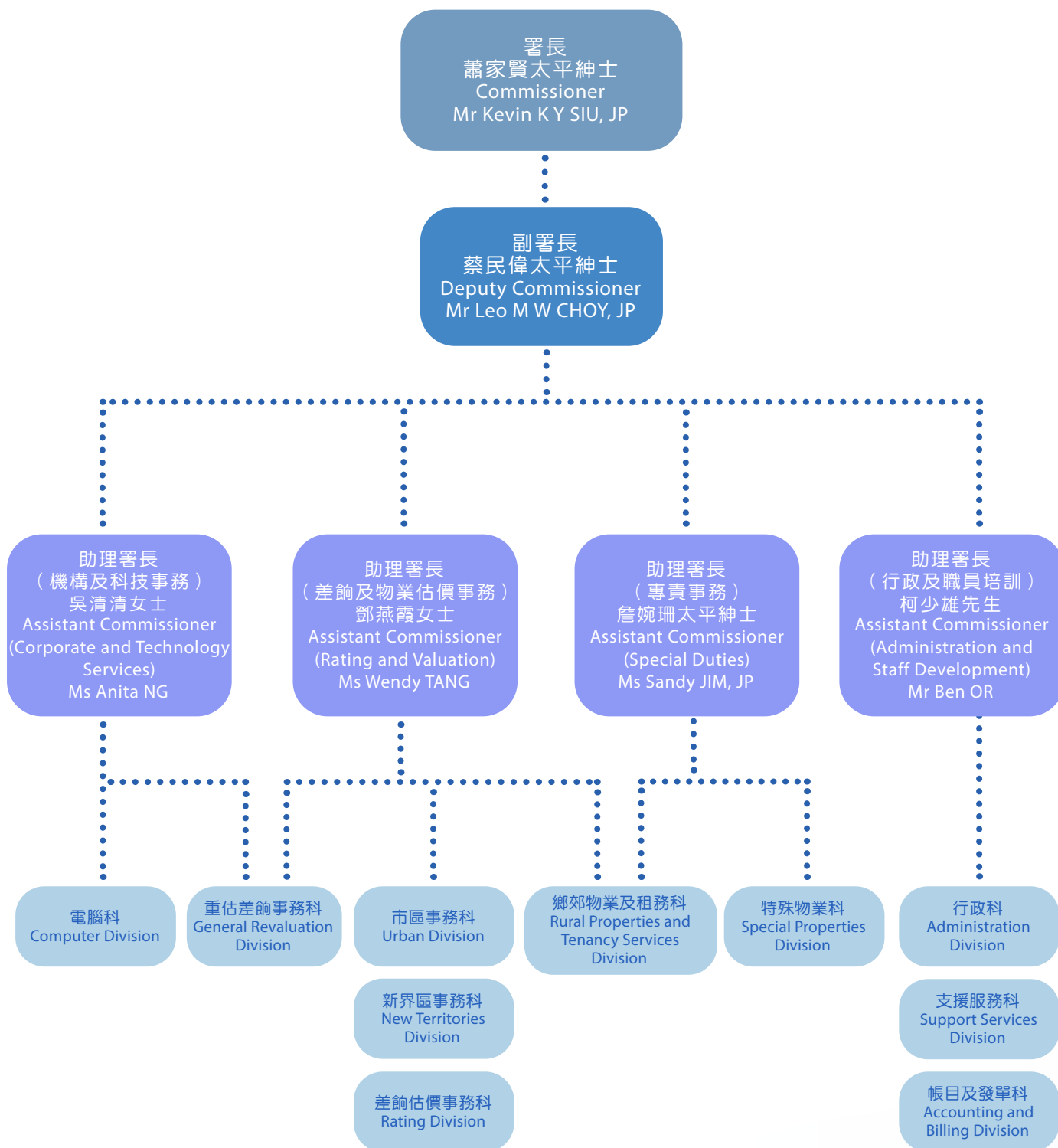
助理署長(機構及科技事務)
Assistant Commissioner
(Corporate and Technology Services)

鄧燕霞女士
Ms Wendy TANG

助理署長
(差餉及物業估價事務)
Assistant Commissioner
(Rating and Valuation)



部門架構（2024年4月1日）
Organisation Structure (1 April 2024)

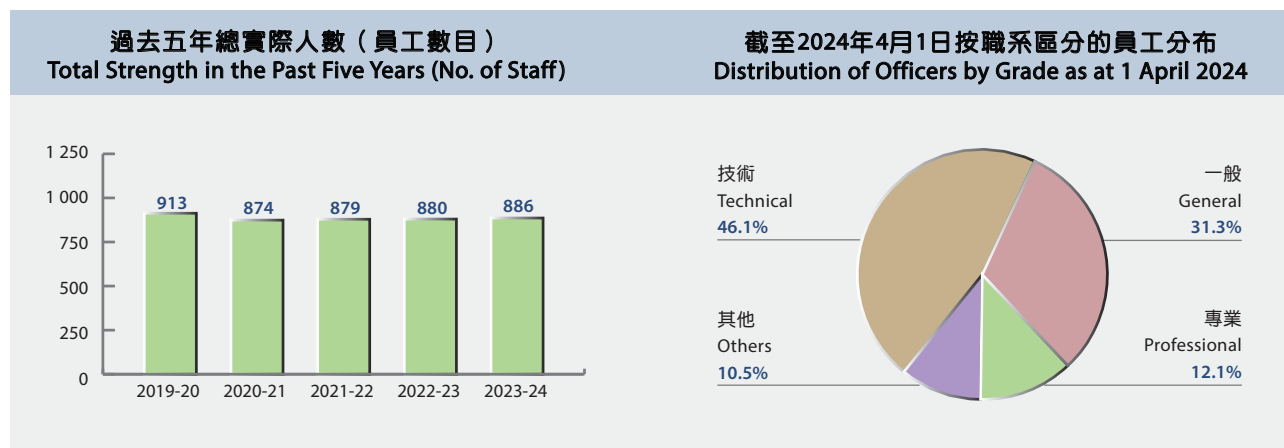


人力資源 Human Resources

人手編制

截至 2024 年 4 月 1 日，本署實際總人數為 886 人，其中包括 107 名專業職系及 409 名技術職系人員，277 名一般職系及 93 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 2024 年 4 月 1 日按職系區分的員工比例：



附錄 B 列出 2023 年 4 月 1 日和 2024 年 4 月 1 日本署的編制與實際人數比較。

本署 2023-24 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支達 6.99 億元，上年度則為 6.64 億元。

培訓與發展計劃

本署 2023-24 年度培訓與發展計劃順利推行，年內每名部門職系人員平均受訓 3.5 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，同事須面對種種挑戰，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，又照顧到同事的事業發展與個人抱負。

Staffing

As at 1 April 2024, the Department had a total strength of 886 officers comprising 107 professional and 409 technical officers, 277 officers of general grade and 93 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 2024:

Annex B sets out a comparison of the establishment and strength as at 1 April 2023 and 1 April 2024.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$699 million in 2023-24, compared with \$664 million in the preceding year.

Training and Development Plan

The Departmental Training and Development Plan for 2023-24 was implemented successfully. During the year, each departmental grade staff member received training for 3.5 days on average. The Department is fully aware of the challenges faced by our colleagues 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 the career development needs and personal aspirations of our colleagues.

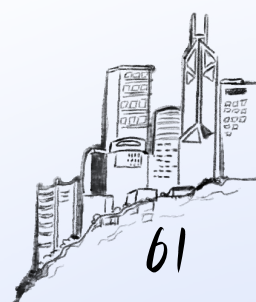


國家事務研習

年內，為提升員工的國家觀念和愛國精神，以及維護國家安全責任的意識，部門積極推薦專業和技術職系人員，參加公務員學院舉辦的多項國家事務研習課程和研討會，讓他們加深對中國政策和發展的認識。一名助理署長在國家行政學院修讀進階國家事務研習課程，一名首席物業估價測量師及三名高級物業估價測量師分別在清華大學和北京大學修讀國家事務研習課程，另有兩名物業估價測量師和五名首席物業估價主任分別在暨南大學、南京大學、中山大學、武漢大學和浙江大學修讀不同課程。

National Studies

With a view to strengthening staff members' sense of national identity and patriotism, and their awareness of their responsibility for safeguarding national security, we have nominated professional and technical staff to attend various national studies programmes and seminars organised by Civil Service College (CSC) during the year to deepen their understanding of China's policies and development as they advance in their career. An Assistant Commissioner attended the Advanced National Studies Course at the Chinese Academy of Governance, a Principal Valuation Surveyor and three Senior Valuation Surveyors (SVSs) attended National Studies Courses at Tsinghua and Peking Universities whereas two Valuation Surveyors (VSs) and five Principal Valuation Officers attended various courses at Jinan, Nanjing, Sun Yat-sen, Wuhan and Zhejiang Universities respectively.



人力資源

Human Resources

專業職系人員培訓

為配合事業發展和掌握海外的最新估價實務，本署安排了一名物業估價測量師於 2023 年 9 月前赴英國物業估價局進行短期實習。英國專家學院亦於 2023 年 10 月舉辦為期兩天的專家證人培訓課程，共有八名物業估價測量師參加。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三場內部研討會，涵蓋不同專業課題。

為物業估價測量見習生、年資較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 年和 2004 年相繼推出。自 2018-19 年度，本署更將計劃擴展至物業估價主任及見習物業估價主任職系。年內，本署已安排九名高級物業估價測量師指導 29 名年資較淺的物業估價測量師 / 助理物業估價測量師，而三名資深的物業估價測量師則指導六名物業估價測量見習生。

本署為物業估價測量見習生制訂周詳有序的計劃，幫助他們獲取專業資格。2023-24 年度，六名物業估價測量見習生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

For career development and updating practices overseas, a VS was attached to the Valuation Office Agency of the United Kingdom for a short time from September 2023. A two-day expert witness course run by the Academy of Experts, United Kingdom, was held in October 2023 for eight VSs. For continuous professional development, three in-house seminars on different professional topics were held for professionally qualified officers and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates (VSGs) and junior VSs/Assistant Valuation Surveyors (AVSs) have been in place since 2003 and 2004 respectively. Since 2018-19, the scheme has also been extended to the Valuation Officer and Valuation Officer Trainee grades. During the year, there were 29 junior VSs/AVSs placed under the mentorship of nine SVSs, as well as six VSGs under the mentorship of three experienced VSs.

A systematic programme is provided for VSGs to attain professional qualification. In 2023-24, six VSGs passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and were elected to professional membership.



專業講座 / 與內地和海外同業交流

掌握估價專業的最新發展，包括其他司法管轄區的估價實務尤為重要。故此，本署經常與內地和海外同業保持聯繫，並互相分享行業知識和經驗。

2023年7月，來自北京大學林肯研究院城市發展與土地政策研究中心及中國人民大學的學者到訪本署，了解香港差餉制度。2023年6月，本署六名人員參加國際房產稅學會與國際評估人員協會合辦的網上研討會。年內，另有11名人員參加國際房產稅學會舉辦的網上培訓課程。

Professional Talks/Exchanges with Mainland and Overseas Counterparts

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

In July 2023, scholars of the Peking University – Lincoln Institute Center for Urban Development and Land Policy and Renmin University of China visited the Department to learn about the Hong Kong rating system. In June 2023, six staff members attended a virtual valuation symposium jointly organised by the International Property Tax Institute (IPTI) and the International Association of Assessing Officers. Moreover, 11 staff members attended online valuation training courses organised by the IPTI during the year.



人力資源

Human Resources

內部培訓課程

本署職員培訓組舉辦了各式各樣的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 41 班，涵蓋 24 個課題，共有 1 016 名學員出席。

本署為 258 名員工舉辦了一共九個度身訂造的團隊建立工作坊。年內，本署亦就設計思維訓練和顧客服務兩個範疇舉辦了四個度身訂造的內部工作坊，共有 80 名員工參加。

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 41 classes covering 24 topics were held during the year, with a total attendance of 1 016 trainees.

A total of nine customised workshops on team building were organised for 258 staff members. Four customised workshops on design thinking and customer service were also held in-house during the year for 80 staff members.



為加深了解本署架構和職能，年內有 52 名新聘任人員和新調任到本署的一般及共通職系人員完成了網上入職課程。

To familiarise with the Department's organisation and functions, 52 new recruits and officers of the general and common grades posted to the Department completed an online induction course during the year.

其他培訓課程

至於由公務員學院、政府其他決策局 / 部門和服務提供者舉辦的各類課程，年內共有 1 458 人次參加，當中 110 人次修讀了不同的電腦課程。

Other Training Courses

For other wide-ranging courses organised by the CSC, other Government bureaux/departments and service providers, a total attendance of 1 458 was recorded during the year, of which 110 were related to various computer courses.



知識管理系統

知識管理系統作為「一站式知識平台」，已成為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。相關平台亦提供涵蓋不同課題的網上課程，讓同事能隨時自學。

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。

本署亦會恆常舉辦工餘茶敘，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。

Knowledge Management System

The Knowledge Management System serves as a “one-stop knowledge shop”, providing a single access point for internal information and knowledge as well as collaborative tools including project support tools and a discussion forum for colleagues to share advice and information on topics of interest. Online courses on various topics are also available in the system for colleagues’ self-learning at any convenient time.

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 regularly, during which staff and the management can share knowledge and experience and exchange views in a relaxed atmosphere.



人力資源

Human Resources

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。

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

本署康樂社舉辦各類活動，包括遠足、中文書法興趣班、手工藝工作坊、桌遊體驗日，以及羽毛球、保齡球、足球和乒乓球等比賽，大受同事歡迎。

在喜慶節日如中秋節及農曆新年，康樂社為同事安排訂購應節禮品，反應熱烈。此外，康樂社亦舉辦了中秋節猜燈謎，聖誕英文書法工作坊和新春揮春工作坊，與同事們共賀佳節。

康樂社的經費來源包括員工福利基金、入會費和各項活動的報名費。

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 members.

Social and Recreational Activities

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

Recreation Club

The Department's Recreation Club organised various activities, including hiking, interest classes on Chinese calligraphy, handmade art and craft workshops, board games sessions and competitions on badminton, bowling, football and table tennis, etc. 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 the Mid-Autumn Festival lantern riddles, Christmas English calligraphy and Chinese New Year fai chun workshops 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.



義工隊和慈善活動

年內，本署義工隊與多個非牟利團體合作，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和九龍社團聯會等。義工隊亦鼎力支持各類社區和義工服務，例如宣傳推廣 2023 年區議會一般選舉、清潔海灘、探訪長者、參與籌款和兒童及青少年教育活動等。

本署參與公益金舉辦的各項活動，籌得善款逾 47 000 元。另外，在同事及其親友的支持下，本署在 2024 年 1 月組織了一支步行隊伍，參與公益金五十五周年百萬行。

Volunteer Service Team and Charity

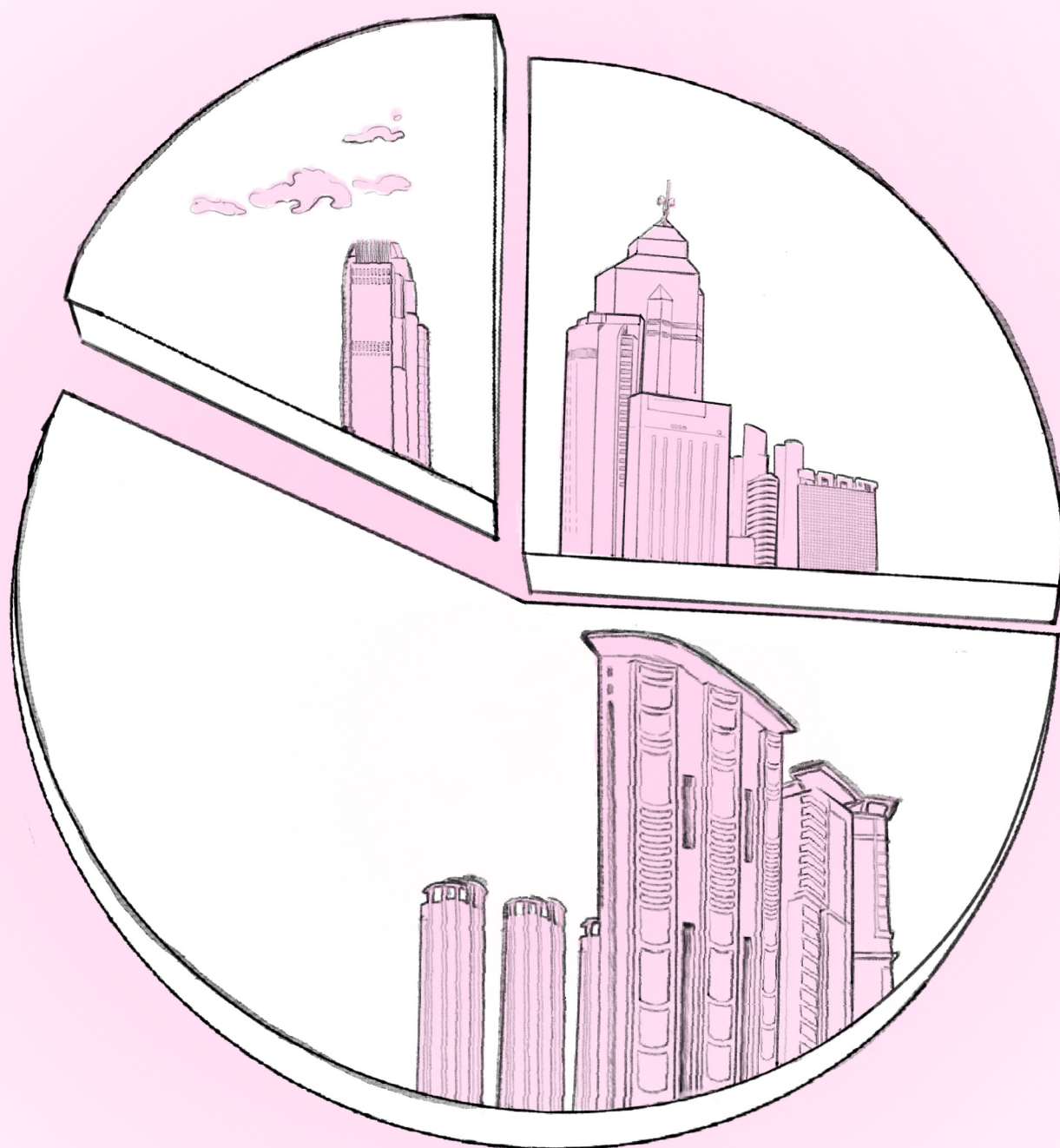
During the year, the Volunteer Service Team of the Department collaborated with different non-profit making organisations, such as Yang Memorial Methodist Social Service and Kowloon Federation of Associations, etc. to serve the people in need from all walks of life. The Team also staunchly supported a wide variety of community and volunteer services, such as promoting the 2023 District Council Ordinary Election, cleaning beaches, paying home visits to the elderly, participating in fund-raising events, educational activities for the children and the youth, etc.

The Department raised over \$47 000 in total for various charity events organised by the Community Chest. Besides, with the support of our colleagues, their families and friends, the Department formed a Walkathon Team to participate in the Community Chest 55th Anniversary Walk for Millions in January 2024.



附表

Tables



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

表 Table 1

估價冊 - 截至 2024 年 4 月 1 日各地區的已估價物業
Valuation List - Assessments by District as at 1 April 2024

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	154 754	85 056 858
灣仔	Wan Chai	115 430	49 592 425
東區	Eastern	205 877	52 725 804
南區	Southern	93 973	29 091 138
港島	Hong Kong	570 034	216 466 225
油尖旺	Yau Tsim Mong	190 734	65 711 180
深水埗	Sham Shui Po	139 184	33 579 456
九龍城	Kowloon City	165 705	40 141 696
黃大仙	Wong Tai Sin	95 636	20 418 252
觀塘	Kwun Tong	154 626	45 934 249
九龍	Kowloon	745 885	205 784 833
葵青	Kwai Tsing	118 352	45 654 847
荃灣	Tsuen Wan	136 856	31 214 475
屯門	Tuen Mun	185 405	26 491 559
元朗	Yuen Long	213 330	34 550 495
北區	North	110 454	16 836 001
大埔	Tai Po	126 922	20 546 184
沙田	Sha Tin	246 281	52 545 969
西貢	Sai Kung	179 634	36 267 419
離島	Islands	65 234	24 645 631
新界	New Territories	1 382 468	288 752 580
總數	OVERALL	2 698 387	711 003 637



表 Table 2

估價冊 - 截至 2024 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 2024

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	74 059	13 353 763	9 946	3 803 809	14 110	11 733 442	431	229 263	98 546	29 120 278
灣仔 Wan Chai	51 390	9 268 306	8 989	3 163 397	12 420	9 052 421	237	44 597	73 036	21 528 720
東區 Eastern	137 546	23 150 799	16 996	5 323 204	5 559	2 920 493	174	102 657	160 275	31 497 152
南區 Southern	47 004	7 150 771	4 185	1 467 498	11 816	10 876 929	61	141 696	63 066	19 636 894
港島 Hong Kong	309 999	52 923 639	40 116	13 757 907	43 905	34 583 286	903	518 212	394 923	101 783 044
油尖旺 Yau Tsim Mong	99 903	14 311 447	14 604	4 748 911	4 969	2 790 583	389	65 945	119 865	21 916 886
深水埗 Sham Shui Po	86 666	11 377 802	6 808	1 756 320	3 890	2 038 483	303	184 760	97 667	15 357 365
九龍城 Kowloon City	91 154	13 775 425	19 429	5 498 832	12 878	6 734 552	219	357 278	123 680	26 366 088
黃大仙 Wong Tai Sin	72 057	8 816 655	1 437	414 794	502	219 250	108	10 844	74 104	9 461 543
觀塘 Kwun Tong	95 504	12 074 867	1 672	403 986	244	81 559	136	46 564	97 556	12 606 976
九龍 Kowloon	445 284	60 356 197	43 950	12 822 844	22 483	11 864 427	1 155	665 391	512 872	85 708 859
葵青 Kwai Tsing	71 672	9 003 626	2 948	733 149	626	196 321	276	64 548	75 522	9 997 644
荃灣 Tsuen Wan	77 894	11 561 825	8 634	2 025 329	2 034	756 036	388	49 503	88 950	14 392 692
屯門 Tuen Mun	128 836	12 971 981	5 068	870 816	3 471	1 181 577	297	111 188	137 672	15 135 562
元朗 Yuen Long	148 560	14 664 306	15 569	2 926 799	9 569	2 464 285	1 406	47 092	175 104	20 102 482
北區 North	82 796	7 667 006	3 832	471 699	4 135	895 407	1 542	48 730	92 305	9 082 842
大埔 Tai Po	84 098	9 581 167	8 171	1 630 880	9 277	3 401 171	492	42 909	102 038	14 656 127
沙田 Sha Tin	155 272	21 329 521	17 945	4 457 561	7 642	3 303 926	214	202 676	181 073	29 293 684
西貢 Sai Kung	134 141	19 833 277	10 281	2 586 234	6 458	3 638 997	119	129 737	150 999	26 188 245
離島 Islands	43 061	4 416 154	8 602	1 717 716	4 075	1 629 907	267	9 030	56 005	7 772 807
新界 New Territories	926 330	111 028 863	81 050	17 420 182	47 287	17 467 627	5 001	705 413	1 059 668	146 622 085
總數 OVERALL	1 681 613	224 308 699	165 116	44 000 933	113 675	63 915 341	7 059	1 889 016	1 967 463	334 113 988

* 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.



表 Table 3

估價冊 - 截至 2024 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 2024

		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 #	
地區	District	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)
中西區	Central and Western	-	-	-	-	5	40 604	878	189 494
灣仔	Wan Chai	-	-	-	-	-	-	3	205 731
東區	Eastern	3 009	329 557	618	50 045	73	3 061 600	1 409	364 528
南區	Southern	8 929	673 536	1 598	95 395	42	1 585 659	5	43 988
港島	Hong Kong	11 938	1 003 093	2 216	145 440	120	4 687 863	2 295	803 741
油尖旺	Yau Tsim Mong	-	-	-	-	4	302 960	662	68 100
深水埗	Sham Shui Po	5 595	376 697	1 135	60 000	138	5 269 919	8	70 007
九龍城	Kowloon City	-	-	-	-	47	2 113 675	330	448 815
黃大仙	Wong Tai Sin	19 508	1 533 795	3 908	228 416	136	4 954 370	-	-
觀塘	Kwun Tong	12 532	824 323	3 523	162 573	214	9 397 896	342	342 439
九龍	Kowloon	37 635	2 734 815	8 566	450 989	539	22 038 819	1 342	929 360
葵青	Kwai Tsing	12 668	976 466	1 942	106 809	161	6 391 482	469	213 105
荃灣	Tsuen Wan	-	-	-	-	184	1 192 698	175	145 901
屯門	Tuen Mun	15 119	849 218	6 234	253 181	66	1 918 625	-	-
元朗	Yuen Long	6 885	356 316	1 598	78 053	115	2 644 220	-	-
北區	North	15 192	961 139	2 397	120 063	35	1 574 081	158	27 203
大埔	Tai Po	17 137	1 489 980	3 749	235 501	18	624 664	-	-
沙田	Sha Tin	23 825	1 992 479	2 695	177 973	111	5 280 475	19	249 291
西貢	Sai Kung	12 637	1 067 740	2 570	168 512	37	2 096 158	249	126 642
離島	Islands	-	-	-	-	71	1 341 508	-	-
新界	New Territories	103 463	7 693 338	21 185	1 140 092	798	23 063 911	1 070	762 143
總數	OVERALL	153 036	11 431 246	31 967	1 736 521	1 457	49 790 593	4 707	2 495 244

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.



表 Table 4

估價冊 - 截至 2024 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 2024

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	9 204	8 042 158	2 504	4 219 004
灣仔	Wan Chai	8 171	7 666 213	2 139	3 100 071
東區	Eastern	8 529	4 028 489	908	871 813
南區	Southern	2 285	1 324 782	361	255 401
港島	Hong Kong	28 189	21 061 642	5 912	8 446 290
油尖旺	Yau Tsim Mong	21 383	16 932 171	3 864	5 599 430
深水埗	Sham Shui Po	9 717	4 483 976	1 403	648 808
九龍城	Kowloon City	7 471	3 242 716	870	782 759
黃大仙	Wong Tai Sin	3 642	2 164 886	145	126 122
觀塘	Kwun Tong	6 299	5 031 416	306	431 155
九龍	Kowloon	48 512	31 855 165	6 588	7 588 274
葵青	Kwai Tsing	4 049	2 567 198	171	185 852
荃灣	Tsuen Wan	5 922	3 572 210	195	468 838
屯門	Tuen Mun	5 754	3 010 661	148	265 893
元朗	Yuen Long	8 144	4 335 274	410	499 418
北區	North	3 198	2 166 581	58	71 983
大埔	Tai Po	2 906	1 636 230	138	208 947
沙田	Sha Tin	5 194	5 316 674	124	274 576
西貢	Sai Kung	3 809	3 029 638	56	57 492
離島	Islands	2 776	4 277 336	72	291 363
新界	New Territories	41 752	29 911 802	1 372	2 324 363
總數	OVERALL	118 453	82 828 609	13 872	18 358 927



表 Table 5

估價冊 - 截至 2024 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 2024

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	21 580	27 426 391	-	-
灣仔	Wan Chai	13 270	12 120 132	-	-
東區	Eastern	4 096	6 288 743	196	149 116
南區	Southern	1 857	1 238 758	26	10 260
港島	Hong Kong	40 803	47 074 024	222	159 376
油尖旺	Yau Tsim Mong	21 579	12 180 121	87	25 749
深水埗	Sham Shui Po	2 516	1 271 158	961	429 818
九龍城	Kowloon City	1 120	798 995	16	8 352
黃大仙	Wong Tai Sin	451	274 144	243	49 395
觀塘	Kwun Tong	4 972	6 922 555	1 077	558 693
九龍	Kowloon	30 638	21 446 973	2 384	1 072 007
葵青	Kwai Tsing	997	965 829	319	268 474
荃灣	Tsuen Wan	1 834	820 681	440	39 602
屯門	Tuen Mun	888	183 194	-	-
元朗	Yuen Long	637	178 927	-	-
北區	North	233	123 853	53	16 045
大埔	Tai Po	61	21 776	-	-
沙田	Sha Tin	2 422	1 855 438	97	39 354
西貢	Sai Kung	54	62 664	-	-
離島	Islands	407	714 398	-	-
新界	New Territories	7 533	4 926 759	909	363 475
總數	OVERALL	78 974	73 447 756	3 515	1 594 857



表 Table 6

估價冊 - 截至 2024 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 2024

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	132 945	-	-
灣仔	Wan Chai	-	-	-	-
東區	Eastern	6 150	2 357 801	59	185 879
南區	Southern	4 021	1 337 835	10	47 130
港島	Hong Kong	10 545	3 828 581	69	233 009
油尖旺	Yau Tsim Mong	2 676	537 863	-	-
深水埗	Sham Shui Po	5 870	2 374 631	52	182 387
九龍城	Kowloon City	3 417	1 283 753	109	146 953
黃大仙	Wong Tai Sin	3 912	1 176 797	2	2 652
觀塘	Kwun Tong	20 571	5 984 608	88	244 407
九龍	Kowloon	36 446	11 357 651	251	576 399
葵青	Kwai Tsing	18 749	4 744 050	818	4 393 369
荃灣	Tsuen Wan	13 029	3 769 160	364	791 626
屯門	Tuen Mun	7 243	2 035 472	271	177 211
元朗	Yuen Long	1 200	996 101	100	164 523
北區	North	1 876	678 371	43	187 557
大埔	Tai Po	343	1 090 552	-	-
沙田	Sha Tin	10 078	2 361 200	303	936 196
西貢	Sai Kung	38	862 327	5	9 366
離島	Islands	25	124 274	114	300 660
新界	New Territories	52 581	16 661 507	2 018	6 960 509
總數	OVERALL	99 572	31 847 739	2 338	7 769 917



表 Table 7

估價冊 - 截至 2024 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 2024

類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	2 005 594	74.3	388 136 346	54.7
鋪位及其他商業樓宇	Shop and Other Commercial Premises	132 325	4.9	101 187 536	14.2
寫字樓	Office	78 974	2.9	73 447 756	10.3
工貿大廈	Industrial/Office Premises	3 515	0.1	1 594 857	0.2
工廠大廈	Factory	99 572	3.7	31 847 739	4.5
貨倉	Storage Premises	2 338	0.1	7 769 917	1.1
車位 *	Car Parking Spaces *	311 915	11.6	18 561 799	2.6
其他物業	Others	64 154	2.4	88 457 686	12.4
總數	OVERALL	2 698 387	100.0	711 003 637	100.0

* 包括住宅及非住宅車位。

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



表 Table 8

估價冊 - 截至 2024 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 2024

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	2 302	5 599	15 927	23 828	0.9	0.9	
10 000 -	19 999	4 560	14 767	53 005	72 332	2.7	3.6	
20 000 -	29 999	20 612	19 925	69 100	109 637	4.1	7.6	
30 000 -	39 999	32 819	37 413	54 640	124 872	4.6	12.3	
40 000 -	49 999	17 499	20 601	43 524	81 624	3.0	15.3	
50 000 -	59 999	7 157	16 705	41 012	64 874	2.4	17.7	
60 000 -	69 999	3 857	21 693	43 722	69 272	2.6	20.3	
70 000 -	79 999	7 918	31 558	53 969	93 445	3.5	23.7	
80 000 -	89 999	7 570	34 139	76 738	118 447	4.4	28.1	
90 000 -	99 999	12 498	37 867	80 847	131 212	4.9	33.0	
100 000 -	119 999	33 362	84 464	200 859	318 685	11.8	44.8	
120 000 -	139 999	49 222	76 069	174 617	299 908	11.1	55.9	
140 000 -	159 999	59 348	65 393	134 127	258 868	9.6	65.5	
160 000 -	179 999	49 317	51 951	91 799	193 067	7.2	72.6	
180 000 -	199 999	42 160	37 889	53 982	134 031	5.0	77.6	
200 000 -	249 999	61 940	58 270	78 425	198 635	7.4	85.0	
250 000 -	299 999	31 983	31 003	35 791	98 777	3.7	88.6	
300 000 -	349 999	23 578	21 516	17 559	62 653	2.3	90.9	
350 000 -	399 999	13 982	14 997	11 326	40 305	1.5	92.4	
400 000 -	449 999	12 142	10 657	7 003	29 802	1.1	93.5	
450 000 -	499 999	10 309	8 875	5 908	25 092	0.9	94.5	
500 000 -	599 999	13 628	10 019	7 874	31 521	1.2	95.6	
600 000 -	749 999	13 671	8 759	7 280	29 710	1.1	96.7	
750 000 -	999 999	13 492	7 393	6 517	27 402	1.0	97.8	
1 000 000 -	1 499 999	10 868	6 469	5 868	23 205	0.9	98.6	
1 500 000 -	1 999 999	3 964	3 399	2 832	10 195	0.4	99.0	
2 000 000 -	2 999 999	3 650	3 080	2 636	9 366	0.3	99.3	
3 000 000 -	9 999 999	5 068	3 969	3 999	13 036	0.5	99.8	
10 000 000 -	99 999 999	1 525	1 423	1 542	4 490	0.2	100.0	
100 000 000 -	999 999 999	31	23	37	91	*	100.0	
1 000 000 000 -	99 999 999 999	2	0	3	5	*	100.0	
總數 OVERALL		570 034	745 885	1 382 468	2 698 387	100.0	-	

* 低於 0.05%。

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

* Percentage below 0.05%.

^ Figures in the “%” and “Cumulative %” columns are computed separately, and there may be apparent errors for some figures in the last column due to rounding.



表 Table 9

地租登記冊 - 截至 2024 年 4 月 1 日各地區的已估價物業
Government Rent Roll - Assessments by District as at 1 April 2024

地區	District	不超過最低應課差餉租值 *	超過最低應課差餉租值	
		Not Exceeding Minimum Rateable Value *	Above Minimum Rateable Value	應課差餉租值
		數量 Number	數量 Number	Rateable Value (千元 \$'000)
中西區	Central and Western	123	16 211	19 960 074
灣仔	Wan Chai	4	12 695	7 001 922
東區	Eastern	114	50 703	14 053 127
南區	Southern	12	50 037	12 380 164
港島	Hong Kong	253	129 646	53 395 287
油尖旺	Yau Tsim Mong	47	58 635	24 219 151
深水埗	Sham Shui Po	340	136 992	30 293 406
九龍城	Kowloon City	11	67 644	19 904 671
黃大仙	Wong Tai Sin	76	95 548	19 290 740
觀塘	Kwun Tong	314	154 460	41 665 199
九龍	Kowloon	788	513 279	135 373 166
葵青	Kwai Tsing	368	117 178	36 989 272
荃灣	Tsuen Wan	2 650	136 748	27 827 257
屯門	Tuen Mun	5 178	181 996	25 409 721
元朗	Yuen Long	30 656	202 601	30 834 317
北區	North	37 781	99 840	14 338 751
大埔	Tai Po	31 142	118 439	19 287 342
沙田	Sha Tin	5 028	240 956	48 755 172
西貢	Sai Kung	15 753	174 430	35 243 326
離島	Islands	20 613	61 565	21 761 670
新界	New Territories	149 169	1 333 753	260 446 828
總數	OVERALL	150 210	1 976 678	449 215 280

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

* Where the rateable value of a property does not exceed the Minimum Rateable Value of \$3 000, the rateable value for Government rent purposes is deemed by law to be \$1 and the Government rent payable if demanded would be 3 cents per annum. In practice, no rent demands are issued for such cases.



表 Table 10

2023-24 年度臨時估價及刪除估價 *
Interim Valuations and Deletions in 2023-24 *

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	2 979	592	3 110	1 762	7	10
	應課差餉租值 Rateable Value (千元 \$'000)	1 959 247	1 137 066	2 844 240	2 089 082	17 096	25 340
九龍 Kowloon	數量 Number	8 793	1 903	1 947	2 224	43	166
	應課差餉租值 Rateable Value (千元 \$'000)	2 746 409	1 180 630	1 309 043	2 341 516	234 741	805 059
新界 New Territories	數量 Number	26 351	1 881	2 630	447	2 126	1 262
	應課差餉租值 Rateable Value (千元 \$'000)	4 187 886	982 090	1 268 983	343 400	1 187 644	990 680
總數 OVERALL	數量 Number	38 123	4 376	7 687	4 433	2 176	1 438
	應課差餉租值 Rateable Value (千元 \$'000)	8 893 543	3 299 786	5 422 267	4 773 998	1 439 482	1 821 078

* 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.



表 Table 11

2024-25 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾
2024-25 General Revaluation - Effect on Main Property Types⁽¹⁾

物業類別 Property Type	差餉 Rates			地租 Government Rent		
	應課差餉租值 平均增減 Average Change in Rateable Value %	平均每月 差餉 (元) Average Rates Payment \$p.m.	平均每月 差餉增減 (元) Average Change in Rates \$p.m.	應課差餉租值 平均增減 Average Change in Rateable Value %	平均每月 地租 (元) Average Govt. Rent Payment \$p.m.	平均每月 地租增減 (元) Average Change in Govt. Rent \$p.m.
小型私人住宅物業 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	+2.5	555	+13	+2.5	321	+8
中型私人住宅物業 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	+1.8	1 110	+19	+1.7	640	+11
大型私人住宅物業 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	+1.1	2 459	+167	+0.9	1 206	+11
私人住宅物業 Private Domestic Premises	+2.1	717	+24	+2.2	390	+8
公屋住宅物業 ⁽³⁾ Public Domestic Premises ⁽³⁾	+1.9	265	+5	+2.0	157	+4
所有住宅物業 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	+2.1	542	+17	+2.1	306	+6
舖位及其他商業樓宇 Shop and Other Commercial Premises	+2.6	3 187	+83	+3.7	1 975	+71
寫字樓 Office	-0.7	3 840	-26	-0.8	3 386	-27
工業樓宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	+1.6	1 573	+26	+1.7	992	+17
所有非住宅物業 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	+2.2	3 031	+65	+2.2	1 729	+38
所有類別物業 All Types of Properties	+2.1	847	+23	+2.2	459	+10

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.



表 Table 12

2022-23 及 2023-24 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2022-23 and 2023-24

	差餉	Rating	地租	Government Rent
	2022-23	2023-24	2022-23	2023-24
建議書 Proposals				
接辦及完成個案 Cases received and completed	63 369	64 781	318	195
<u>覆核結果 Status on review :</u>				
- 估價作實 assessment confirmed	56 959	50 518	298	174
- 獲減應課差餉租值 rateable value reduced	5 328	4 344	12	6
- 其他 others ⁽¹⁾	1 082	9 919	8	15
反對書 Objections ⁽²⁾				
年初所餘 Outstanding at beginning of year	325	723	181	52
接辦個案 Cases received	1 834	10 778	86	3 696
完成個案 Cases completed	1 436	10 344	215	3 728
<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	1 254	3 181	110	114
- 獲減應課差餉租值 rateable value reduced	119	6 966	12	3 609
- 其他 others ⁽¹⁾	63	197	93	5
上訴 Appeals				
年初所餘 Outstanding at beginning of year	2 953	2 137	1 047	1 042
接辦個案 Cases received	487	615	72	56
完成個案 Cases completed	1 303	609	77	36
<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	437	181	13	16
- 撤銷/失效 withdrawn/lapsed	866	425	64	20
- 其他 others ⁽³⁾	-	-	-	-

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
香港物業報告 - 每月補編	Hong Kong Property Review - Monthly Supplement
差餉及地租簡介	Your Rates and Government Rent
香港差餉稅制 - 評估、徵收及管理	Property Rates in Hong Kong - Assessment, Collection and Administration
* 香港差餉稅收歷史	* The History of Rates in Hong Kong
誰有責任繳納差餉與地租	Who is responsible for paying rates and Government rent
「劏房」規管租賃的小冊子及 海報	Leaflets and Posters of Regulated Tenancies of Subdivided Unit
樓宇名稱	Names of Buildings
服務承諾	Performance Pledge
年報	Annual Summary
差餉物業估價署 - 大事年表	Chronology of Events
物業資訊網	Property Information Online
標示門牌號數	Display of Building Numbers

* 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

	1.4.2023		1.4.2024		增加/減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
署長 Commissioner	1	1	1	1	0	0
副署長 Deputy Commissioner	1	1	1	1	0	0
助理署長 Assistant Commissioner	4	2	4	3	0	+1
首席物業估價測量師 Principal Valuation Surveyor	8	8	8	8	0	0
高級物業估價測量師 Senior Valuation Surveyor	27	14	27	17	0	+3
物業估價測量師 Valuation Surveyor	71	72	71	73	0	+1
助理物業估價測量師 Assistant Valuation Surveyor	5	1	5	4	0	+3
首席物業估價主任 Principal Valuation Officer	19	8	19	10	0	+2
高級物業估價主任 Senior Valuation Officer	114	85	114	86	0	+1
物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee	319	299	319	296	0	-3
高級租務主任 Senior Rent Officer	4	3	4	3	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
高級統計主任 Senior Statistical Officer	2	2	2	2	0	0
一級統計主任 Statistical Officer I	3	3	3	3	0	0
二級統計主任 Statistical Officer II	3	3	3	3	0	0
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

	1.4.2023		1.4.2024		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	0	1	0	0	0
一級行政主任 Executive Officer I	3	4	3	3	0	-1
二級行政主任 Executive Officer II	0	0	0	1	0	+1
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
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	5	0	+1
二級私人秘書 Personal Secretary II	7	8	7	6	0	-2
機密檔案室助理 Confidential Assistant	1	1	1	1	0	0
高級文書主任 Senior Clerical Officer	17	11	18	10	+1	-1
文書主任 Clerical Officer	41	31	45	42	+4	+11
助理文書主任 Assistant Clerical Officer	118	110	120	113	+2	+3
文書助理 Clerical Assistant	108	97	104	84	-4	-13
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

	1.4.2023		1.4.2024		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	2	1	2	1	0	0
一級會計主任 Accounting Officer I	6	6	6	4	0	-2
二級會計主任 Accounting Officer II	0	1	0	3	0	+2
執達主任助理 Bailiff'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	6	5	4	4	-2	-1
二級工人 Workman II	11	11	11	11	0	0
高級電腦操作員 Senior Computer Operator	1	0	1	1	0	+1
一級電腦操作員 Computer Operator I	5	5	5	5	0	0
二級電腦操作員 / 見習電腦操作員 Computer Operator II/Student Computer Operator	7	7	7	6	0	-1
高級系統經理 Senior Systems Manager	2	2	2	2	0	0
系統經理 Systems Manager	4	3	4	3	0	0
一級系統分析 / 程序編製主任 Analyst/Programmer I	18	13	18	15	0	+2
二級系統分析 / 程序編製主任 Analyst/Programmer II	9	10	9	11	0	+1
小計 Sub-total	987	858	988	867	+1	+9

* EST. = Establishment SG. = Strength



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

	1.4.2023		1.4.2024		增加/減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
額外人員 Supernumerary Staff						
助理署長 Assistant Commissioner	1	1	0	0	-1	-1
首席物業估價主任 Principal Valuation Officer	1	1	0	0	-1	-1
高級物業估價主任 Senior Valuation Officer	8	8	7	7	-1	-1
物業估價主任 Valuation Officer	2	2	5	5	+3	+3
高級租務主任 Senior Rent Officer	1	1	0	0	-1	-1
高級文書主任 Senior Clerical Officer	3	3	1	1	-2	-2
文書主任 Clerical Officer	4	4	1	1	-3	-3
助理文書主任 Assistant Clerical Officer	0	0	2	2	+2	+2
文書助理 Clerical Assistant	2	2	2	2	0	0
高級技術主任 Senior Technical Officer	0	0	1	1	+1	+1
小計 Sub-total	22	22	19	19	-3	-3
總數 Total	1 009	880	1 007	886	-2	+6

* EST. = Establishment SG. = Strength



技術附註 Technical Notes

見於本年報內的下述用語，除另有註明外，其意思如下：

(1) 區域及地區

港島、九龍及新界區域已按區議會 2023 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 2023.

(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	111, 112, 113, 114, 115, 116, 121, 122, 123, 124(p), 141, 142, 143, 181, 182
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	124(p), 131, 132, 133, 134, 135, 140, 144, 145, 146, 147, 148(p), 149, 151(p), 152(p), 183, 184, 190
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	148(p), 151(p), 152(p), 153, 154, 155, 156, 157, 158, 161, 162, 163, 164, 165, 166, 167
南區 Southern	薄扶林、香港仔、 鴨脷洲、黃竹坑、 壽臣山、淺水灣、 春坎角、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	171, 172, 173, 174, 175, 176, 191, 192, 193, 194, 195, 196, 197, 198

(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



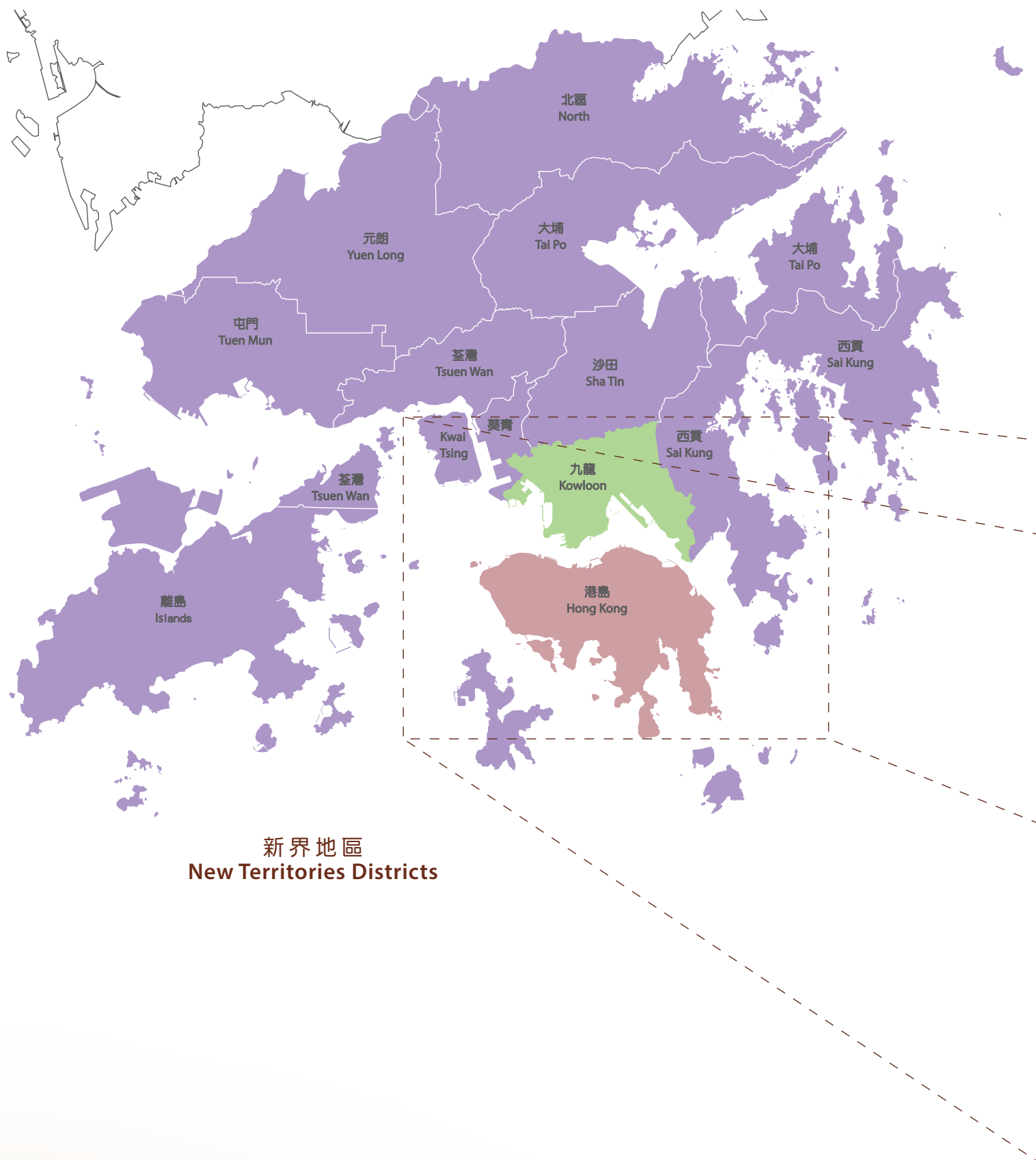
各區域及地區 Areas and Districts

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, 512(p)
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(p), 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, 549, 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, 757(p)
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(p), 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

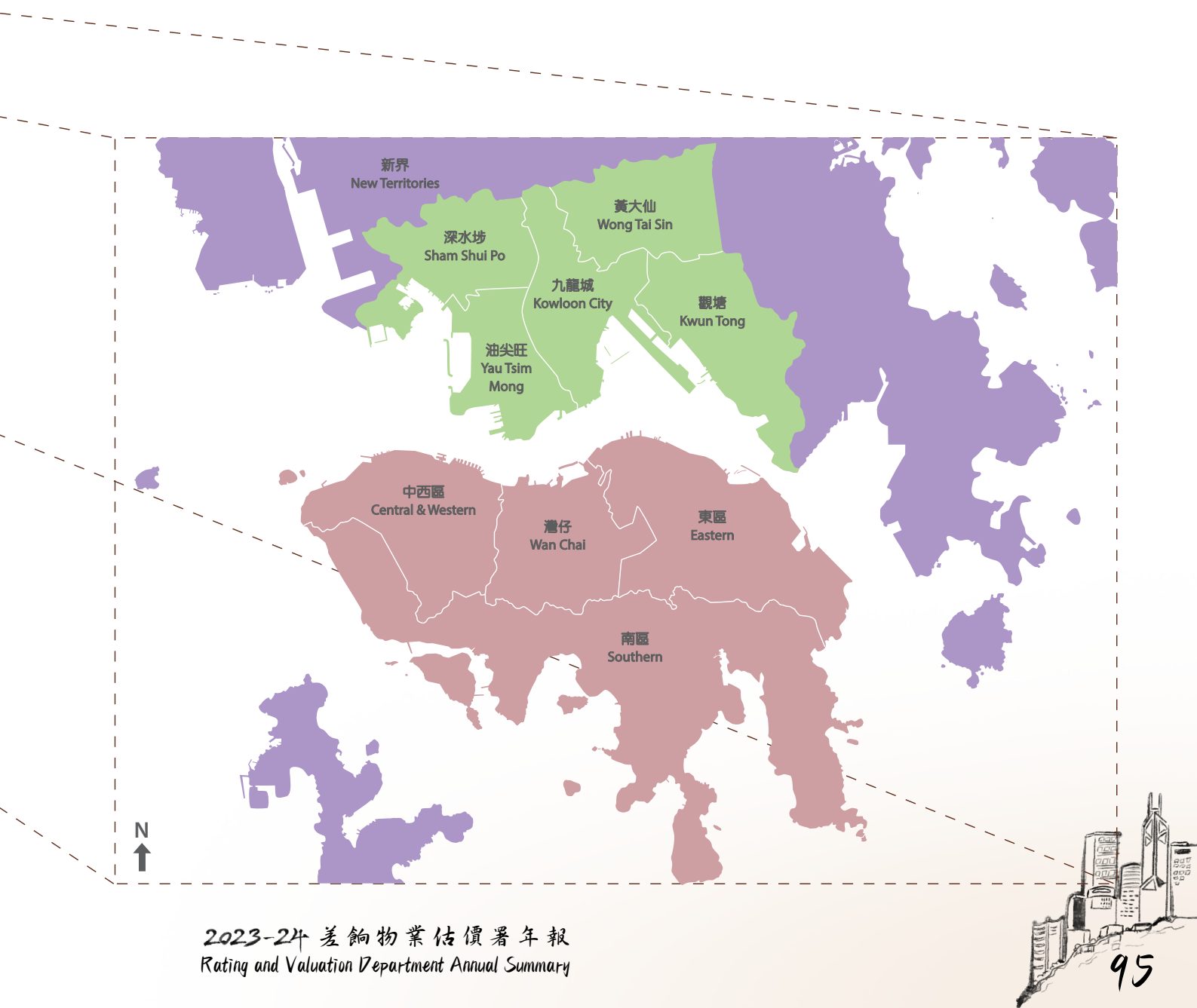


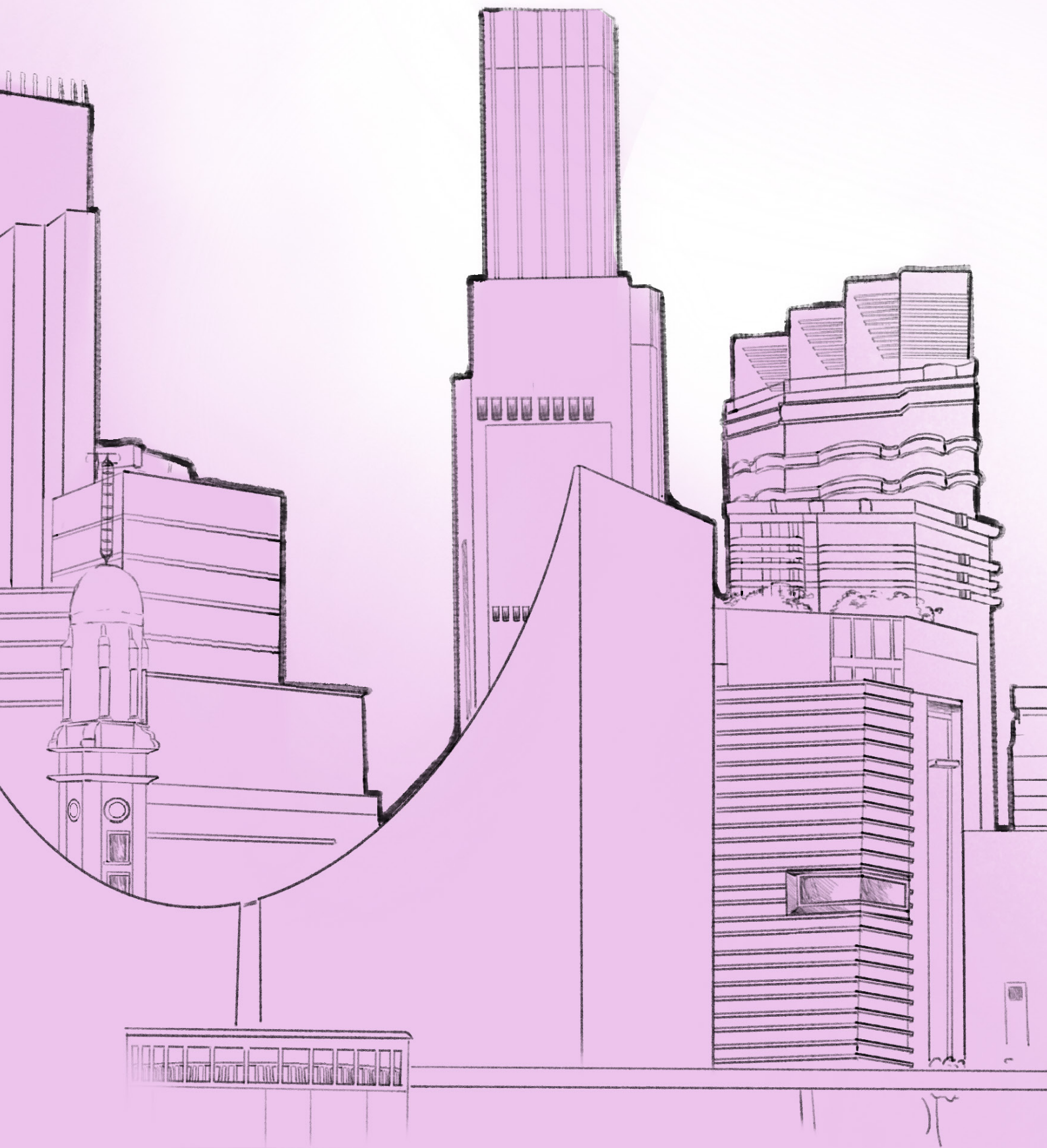
分區圖
Plans



差餉物業估價署
Rating and Valuation Department

港島及九龍地區
Hong Kong and Kowloon Districts





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