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Commissioner's Overview





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# 署長序言

## Commissioner's Overview

差餉物業估價署署長

Commissioner of Rating and Valuation

蕭家賢太平紳士

Kevin K Y SIU, JP



香港經濟在 2024-25 年度呈現溫和增長，不同領域均有正向發展。在中央政府的政策支持下，加上受惠於國家穩定而持續擴張的經濟，特區政府在過去數年在提振本地經濟、保障就業和支援企業各方面均取得了重大進展。

年內，本署如期對應課差餉租值較高的住宅物業單位成功實施新的累進差餉制度。作為政府財政整合計劃的一部分，累進差餉制度預計每年可帶來 8.2 億元的額外收入，對民生的影響亦減至最低，只有約 1.9% 的私人住宅物業單位受影響。另外，香港持續面對由國際地緣政治局勢緊張、息口環境相對偏高和消費模式改變所帶來的挑戰。為紓緩所有差餉繳納人的經濟壓力，他們在 2024 年 4 月至 6 月首個季度獲得差餉寬減，每個應繳差餉物業的寬減額以 1 000 元為上限。

In 2024-25, Hong Kong's economy grew modestly with positive developments on various fronts. Backed up by the Central Government's policies and the stable and expanding economy of our country, the Government has made great strides in bolstering the local economy, safeguarding jobs and supporting enterprises in the past few years.

During the year, the Department successfully implemented the new progressive rating regime for high-value domestic tenements as scheduled. As a part of the Government's fiscal consolidation programme, the progressive rating system would provide an estimated additional revenue of \$820 million per year, while minimising the impact on people's livelihood with about 1.9% of private domestic tenements affected. On the other hand, rates concession was given to all ratepayers for the first quarter from April to June 2024 subject to a cap of \$1 000 for each rateable tenement with a view to alleviating their economic pressure, as Hong Kong continued to face challenges from heightened international geopolitical tensions, a relatively high interest environment and changes to the consumption pattern.

差餉物業估價署年報2024-25

Rating and Valuation Department Annual Summary

2025 年標誌着香港差餉制度成立 180 周年。差餉稅制隨著社會與時並進，已發展成簡單公平有效的制度，並且合理地分配繳納差餉的責任，為政府提供穩定可靠的收入，以構建更美好的香港。一如既往，本署將繼續竭誠為市民提供更優質的服務，並透過創新科技的應用提升差餉制度的管理及效率。

The year 2025 marked the 180<sup>th</sup> anniversary of the Hong Kong rating system. It has improved over time alongside the community and has evolved into a simple, equitable and effective system, fairly distributing the rates liability and contributing a steady and reliable Government revenue for shaping a better Hong Kong. As always, the Department will continue to serve the public better with dedication and enhance the administration and efficiency of the rating system through the application of innovative technology.

## 挑戰與成果

住宅物業單位的累進差餉制度已經實施，以進一步落實「能者多付」的原則。自 2025 年 1 月 1 日起，應課差餉租值超過 550 000 元的住宅物業單位，首 550 000 元的應課差餉租值按 5% 徵收差餉，其後的 250 000 元按 8% 徵收，而超出 800 000 元的部分則按 12% 徵收。本署網站備有網上計算機，以估算應繳差餉及地租款額。季度徵收通知書亦已簡化，更清楚地顯示帳目資料及適用個案的應繳累進差餉款額。

## Challenges and Achievements

The progressive rating system for domestic properties was implemented to further reinforce the "affordable user pay" principle. Starting from 1 January 2025, rates for domestic tenements with rateable value over \$550 000 are charged at 5% of the rateable value on the first \$550 000, at 8% on the next \$250 000, and at 12% on the portion exceeding \$800 000. An online calculator is available at the Department's website to estimate the rates and Government rent payable. The quarterly demand has also been simplified to display clearer billing information and show the amount of progressive rates charged for applicable cases.

With the concerted efforts of colleagues, the 2025-26 annual revaluation was successfully completed within a tight schedule, covering 4.88 million assessments in the Valuation List and Government Rent Roll. The new assessments, by reference to the rental level as at the designated reference date of 1 October 2024, were available online for public inspection at the Department's website and the Property Information Online service until 31 May 2025. Around 83 000 proposals for reductions in rateable values were received, marking a record high in the past four decades. We are currently reviewing the proposals with a view to issuing the corresponding decisions before 1 December 2025.

在各同事的齊心協力下，2025-26 年度全面重估估價冊和地租登記冊所載的 488 萬個已估價物業單位的工作，在緊迫的時限內順利完成。市民已可在 2025 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 2024 年 10 月 1 日這指定依據日期的租金水平所評定的新估價。本署共接獲約 83 000 份要求下調應課差餉租值的建議書，數字是過去 40 年來的新高。我們現正覆核收到的建議書，務求在 2025 年 12 月 1 日前發出相應的決定通知書。

# 署長序言

## Commissioner's Overview

本署致力促進電子政府發展，持續提升顧客服務。為讓商業用戶可更方便快捷地管理多個物業單位的差餉及地租評估和帳目事宜，本署已推出以客為本的一站式網上平台「差餉百寶箱」，為已登記用戶提供多項服務，包括可就多個物業單位更簡便地提交電子建議書及查閱相關的電子決定通知書。

為保障分間單位租客的權益，本署繼續全力打擊違反《業主與租客（綜合）條例》（第7章）第IVA部租務管制的行為，例如濫收水電費等。本署一直以多管齊下的方式主動識別和調查涉嫌違規的個案，並採取適當法律行動。截至2025年9月，本署已檢控1 229個案，當中871宗已被定罪，成功定罪比率達100%，涉及758名分間單位業主，總罰款額達2 331 000元。

有賴各同事羣策羣力，本署在2024-25年度達成績效指標，查核不少於1 000個分間單位戶的業主有否觸犯針對規管租賃的罪行。此外，我們於2025年3月展開新一輪宣傳教育工作，以提高公眾對租務管制主要罪行的認知。

年內，本署持續安排同事參與由公務員學院及其他政府部門舉辦的各項課程、參觀活動和研討會，藉以進一步加深同事對香港特區的憲制秩序、國家發展與國家安全的認識。同事們亦秉持「一個政府」的精神，積極響應各項社區和義工服務，並參與政府的大型行動。在2024年「公務員義工嘉許計劃」中，本署義工隊榮獲卓越義工團隊獎銅獎及兩項個人獎項，以表揚同事們投入幫助社會上不同階層有需要人士和對社區服務的貢獻。此外，義工隊於2024年9月探訪居於

The Department is committed to advancing the e-Government initiatives and continuously enhancing our customer service. To help business payers with multiple tenements manage their rating and Government rent assessments and accounts more easily and conveniently, we have launched the Rates Kit, a customer-centric one-stop online portal that allows registered users to, amongst other services, easily submit proposal forms and receive relevant notices electronically in bulk.

To help safeguard the interests of tenants living in subdivided units (SDUs), the Department continues to spare no efforts in combating contraventions of tenancy control under Part IVA of the Landlord and Tenant (Consolidation) Ordinance (Cap. 7), such as overcharging of water and electricity, etc. We have been adopting a multi-pronged approach in proactively identifying, investigating and pursuing appropriate legal actions on suspected contraventions. As of September 2025, the Department has prosecuted 1 229 cases, of which 871 cases have been convicted with a 100% success rate, involving 758 SDU landlords and fines amounting to \$2 331 000.

In 2024-25, thanks to the concerted efforts of our colleagues, the Department achieved the key performance indicator of checking landlords of no less than 1 000 SDU households on whether they have committed offences for regulated tenancies. In addition, we launched a new round of publicity and education work in March 2025 to enhance public awareness of the key offences under the tenancy control regime.

During the year, the Department has continued to further deepen our colleagues' understanding of the Hong Kong SAR's constitutional order, the country's development and national security through attendance at various programmes, visits and seminars organised by the Civil Service College and other Government departments. Our colleagues have also staunchly supported various community and volunteer services, and participated in large-scale Government operations with a "One Government" mindset. In recognition of the devotion to helping

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深水埗公共屋邨的長者及傷健人士並向他們派發福袋，一同慶祝中華人民共和國成立七十五週年。

the people in need from all walks of life and contributions to community services, our Volunteer Service Team was honoured to receive the Bronze Prize for the Outstanding Volunteer Team Award, along with two individual awards under the 2024 Civil Service Volunteer Commendation Scheme. In September 2024, the Team also celebrated the 75<sup>th</sup> anniversary of the founding of the People's Republic of China by visiting and distributing gifts to the elderly and the handicapped living in a public housing estate in Sham Shui Po.

## 機遇與展望

為應對層出不窮的業務需求，以及提供更方便實用的電子政府服務，本署致力持續善用創新科技，精簡工序和將工作流程數碼化，並促進跨部門協作。例如，我們即將為一站式網上平台「差餉百寶箱」的用戶推出人工智能聊天機械人，為商業用戶提供全天候即時及互動的個人化客戶支援。

本署亦正審視工作優次及內部資源，務求提升服務效率，並提供更具成本效益的公共服務。此外，我們將繼續竭盡全力實施和執行分間單位的租務管制，並與其他部門攜手合作，以加強對分間單位租客的保障。

我衷心感謝全體同事羣策羣力、秉持專業精神全力以赴，以致 2024-25 年度的所有工作得以達標，並成功落實各項主要措施。展望將來，我和同事們會發揮自身優勢，靈活應變，迎難而上，並繼續力求卓越，提供優質公共服務。

## Opportunities and Prospects

To support the evolving business needs and provide more useful and convenient e-Government services, the Department is dedicated to continuously leverage innovation and technology, streamline and digitalise processes, and advance cross-departmental collaboration in our work. For instance, we will soon deploy an AI-enabled chatbot for users of our online one-stop portal, Rates Kit, to provide business payers with 24/7 instant and interactive personalised customer support.

The Department is also reviewing work priorities and internal resources with a view to enhancing service efficiency and delivering more cost-effective public services. Besides, we will continue to exert our best efforts to administer and enforce the tenancy control of SDUs, and collaborate with other departments for furthering the protection to tenants of SDUs.

I extend my gratitude to all our staff for the great teamwork, professionalism and unwavering support in achieving all performance targets and successfully delivering key initiatives in 2024-25. Moving forward, my colleagues and I will build on our strengths and navigate the challenges ahead with agility and resilience, while continuing our pursuit of excellence in delivering public services.

差餉物業估價署署長  
蕭家賢太平紳士  
2025 年 9 月

Kevin K Y SIU, JP  
Commissioner of Rating and Valuation  
September 2025