



職能

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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2025年4月1日，估價冊所載的差餉估價物業單位有2 731 011個，應課差餉租值總值約為7 450億元，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 specified percentage(s) of rateable value.

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

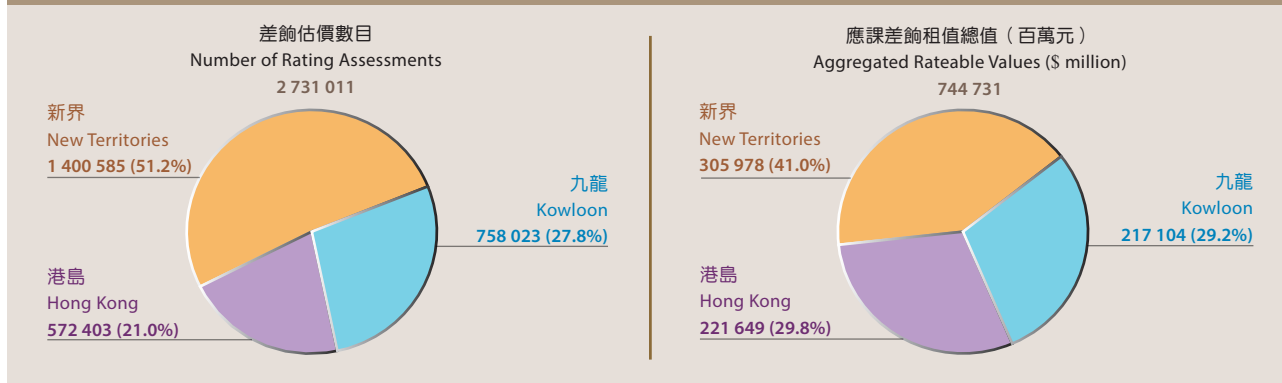
The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

The Valuation List

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

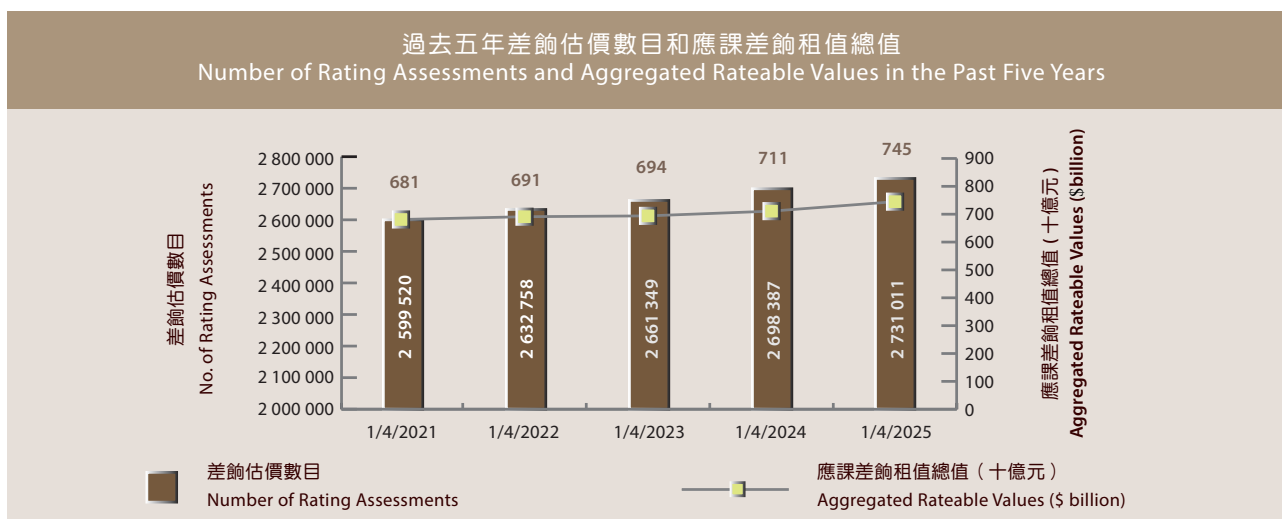
The Valuation List as at 1 April 2025 contained 2 731 011 rating assessments with a total rateable value of about \$745 billion. Further details are shown in Tables 1 - 8.

截至2025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 2025



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:



評估地租

香港的土地一般由政府以須繳納地租的政府租契批出。

本署負責評定兩類根據下列法例徵收，並按物業的應課差餉租值計算的地租：

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

Government Rent Assessment

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

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

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

根據《地租（評估及徵收）條例》（第 515 章） 評估的地租

差餉物業估價署署長負責評估和徵收地租，並編製地租登記冊，載列所有根據本條例適用租契的物業及其應課差餉租值。截至 2025 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 153 429 個，應課差餉租值總值約為 4 740 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) 藉《新界土地契約（續期）條例》（第 150 章）續期的政府租契；
- (b) 藉《政府租契續期條例》（第 648 章）續期的政府租契；或
- (c) 租契中有訂明責任繳交每年租金，而租金相等於租出土地的不時的應課差餉租值 3% 的政府租契。

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 of an applicable lease under this Ordinance. The Government Rent Roll contained 2 153 429 assessments as at 1 April 2025 with an aggregated rateable value of about \$474 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 the following leases:

- (a) a Government lease extended by the New Territories Leases (Extension) Ordinance (Cap. 150);
- (b) a Government lease extended by the Extension of Government Leases Ordinance (Cap. 648); or
- (c) a Government lease under which there is an express obligation to pay an annual rent of an amount equal to 3% of the rateable value from time to time of the land leased.

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

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

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

Accounting and Billing

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

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

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

物業估價服務

印花稅

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

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.

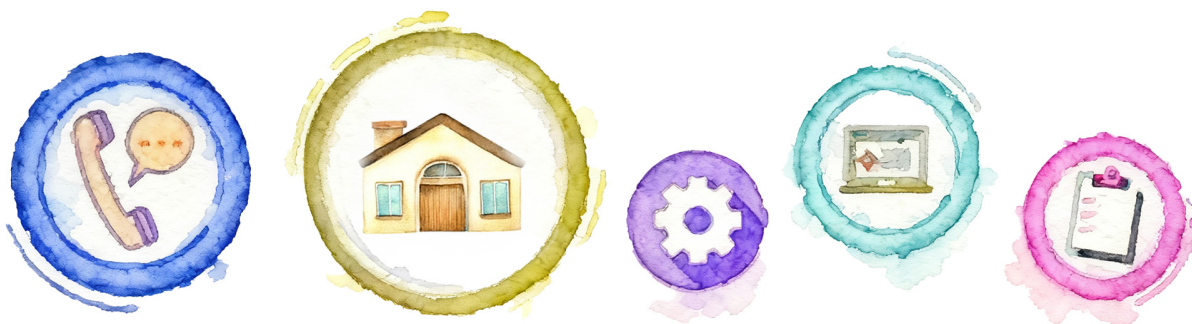
Valuations are also provided in cases where a property is transferred with no consideration paid.

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作住宅用途的租賃，包括向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，即屬觸犯該條例的有關罪行。

此外，本署每月發布從表格AR2中所得並經分析的分間單位租金資料，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 this 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 this Ordinance.

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