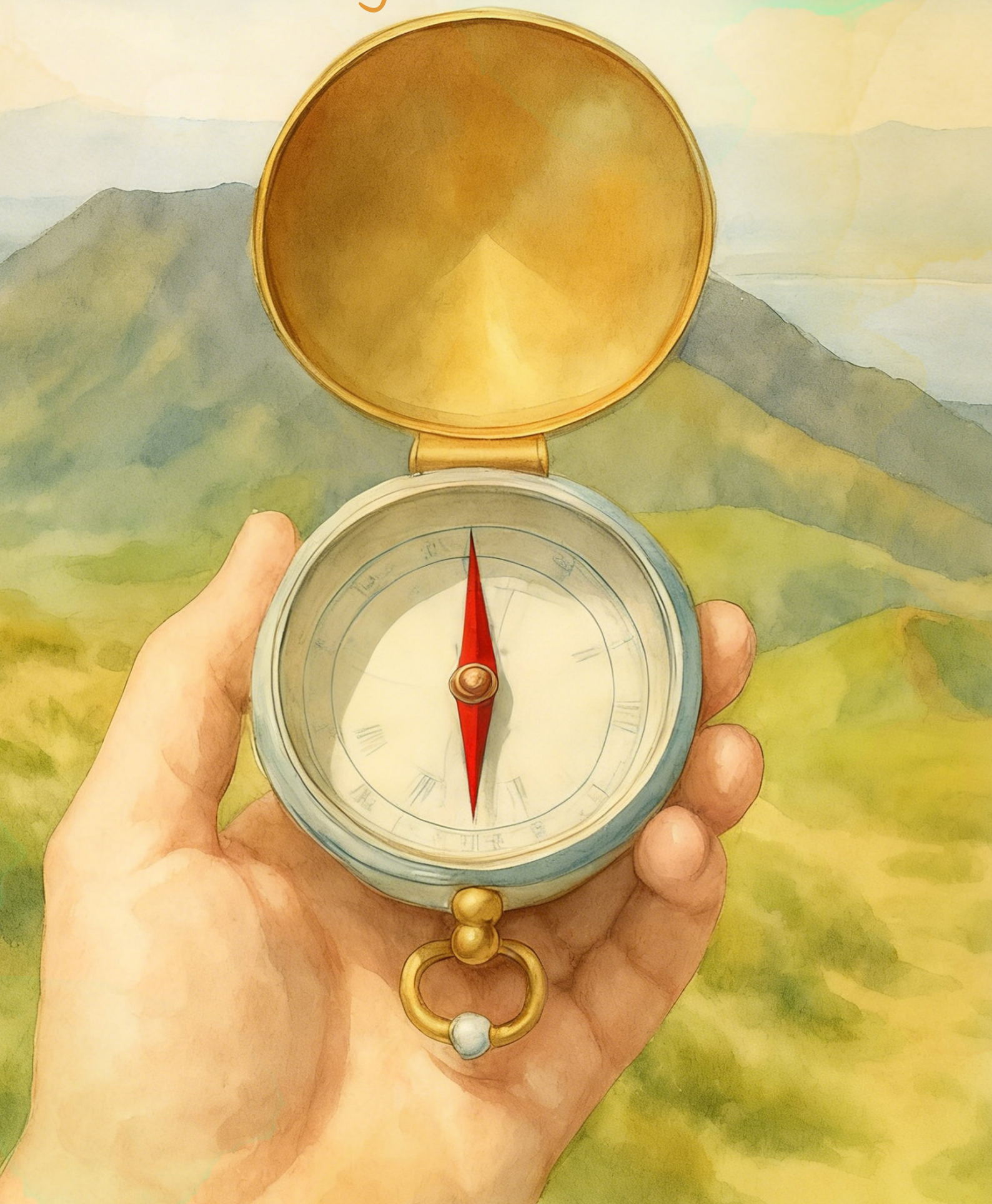


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Challenges Ahead



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迎接挑戰

Challenges Ahead

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

本署會繼續對涉嫌違反租務管制的個案堅決執法。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，本署已為2025-26年度訂立績效指標，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。我們將繼續宣傳租務管制制度，以加強公眾的認知。

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。

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 will continue to take resolute 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 for 2025-26 on checking landlords of no less than 1 000 subdivided unit households on whether they have committed offences for regulated tenancies. We will also continue to promote the tenancy control regime with a view to raising public awareness.

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.

迎接挑戰 Challenges Ahead

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。

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.

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和評估本港物業等工作外判。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。

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 and assessment of properties in the territory. 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.

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。我們現正制定部門資訊科技計劃，以有系統和具策略性的方式定下中短期的創新科技計劃，藉以提升本署公共服務的效率，優化人力及資源運用，並把握推行電子政府的機遇。

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 are in the progress of formulating the Departmental Information Technology Plan to enhance efficiency in delivering the Department's public services, optimise the use of manpower and resources, and pursue e-Government opportunities by leveraging innovation and technology solutions in a systematic and strategic manner in the short to medium-term.