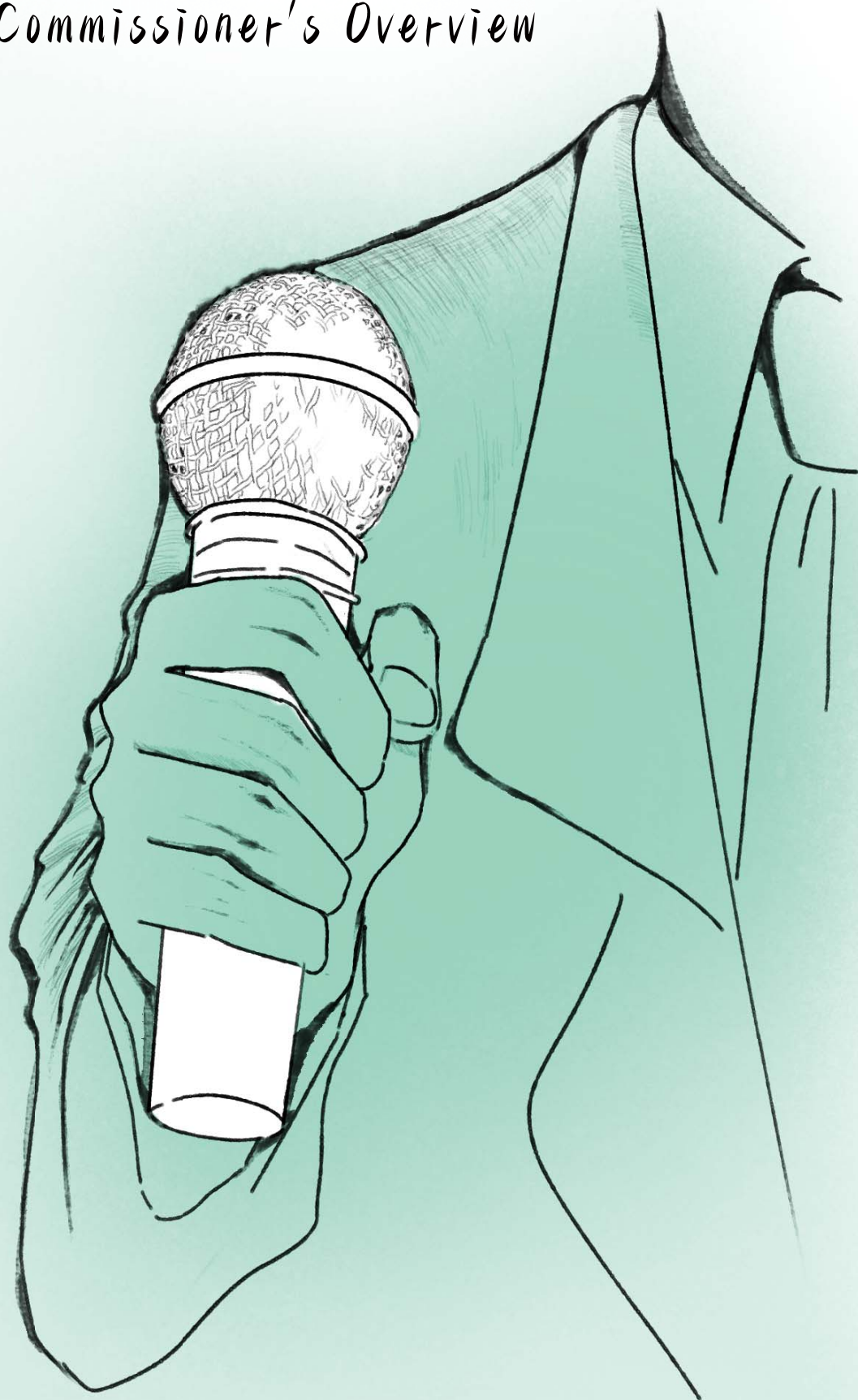


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差餉物業估價署署長
蕭家賢太平紳士
Kevin KY SIU, JP
Commissioner of Rating and Valuation

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.



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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

Challenges and Achievements

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。

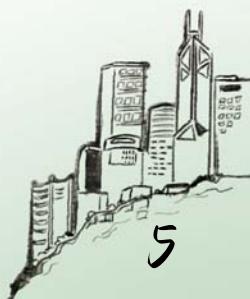
As always, the successful completion of the 2024-25 annual revaluation of 4.82 million assessments in the Valuation List and Government Rent Roll within a tight timeframe required close team work and concerted efforts of colleagues. The new assessments, by reference to the rental level as at the designated 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.

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。

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.

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。

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.



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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.



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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

