

差餉物業估價署年報

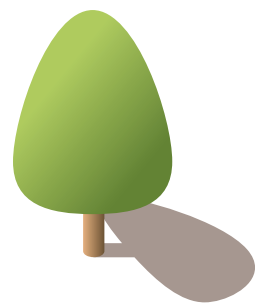
Rating and Valuation Department
Annual Summary

2022-23



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



2022-23 差餉物業估價署 年報



Rating and Valuation Department Annual Summary



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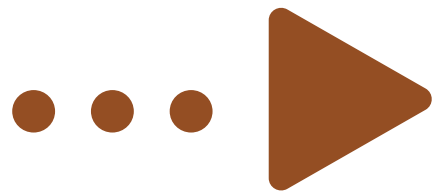
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署长序言

Commissioner's Overview





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2022-23 年度，香港物业市场与本地经济状况一样，陷入一片低迷。随着所有防疫措施和旅游限制解除，香港踏入复常阶段，加上中国内地经济前景向好，本地消费强劲，访港旅客增加，通胀温和，劳工市场亦有所改善，本港经济在 2023 年年初表现乐观。然而，地缘政局持续紧张和俄乌战争导致全球经济情况严峻，高息及通胀环境连同金融状况收紧令本地经济持续受压。

The property market in Hong Kong suffered a downturn in 2022-23 in line with local economic conditions. As Hong Kong has returned to normalcy following the lifting of all anti-epidemic measures and travel restrictions, the Hong Kong economy was upbeat in the beginning of 2023 with strong local consumption, increased inbound tourism, moderate inflation and improving labour market, backed by a positive economic outlook in the mainland China. Yet, the difficult global economic conditions in a high interest rate and inflationary environment with tightened financial conditions caused by rising geopolitical tensions and the Russian-Ukrainian war has continued to weigh on the local economy.

为支援有需要的市民和备受压力的企业，并促进经济复苏以迈向高质量发展，财政司司长宣布推出差饷宽减作为其中一项纾缓措施，所有差饷缴纳人均获 2022 年 4 月至 2023 年 3 月四个季度的差饷宽减。每个应缴差饷的住宅物业单位首两个季度及最后两个季度的宽减额分别以每季 1 500 元和 1 000 元为上限；而每个应缴差饷的非住宅物业单位的宽减额则分别以每季 5 000 元和 2 000 元为上限。计划惠及 342 万个物业的差饷缴纳人，而政府收入则减少 152 亿元。

2022 年为差饷物业估价署成立 75 周年志庆。有赖同事齐心协力，本署上下一心服务市民并提供具成本效益、专业和以客为本的服务。在 2022-23 年度，我们亦成功达到或超越本署主要职能服务范畴下的所有工作目标。

挑战与成果

2023-24 年度的全面重估仍然是我们一项核心且具挑战性的工作。我们在紧迫的时限内，参照 2022 年 10 月 1 日这指定依据日期的租金资料，全面重估估价册和地租登记册所载约 475 万个已估价物业单位的应课差饷租值。市民可于 2023 年 5 月 31 日或之前于本署网站和物业资讯网查阅新的估价。我们正在审核约 65 000 份要求下调应课差饷租值的建议书，这再次是近年来一个相当高的数字。

As one of the relief measures announced by the Financial Secretary to support people in need and enterprises under pressure, and sustain economic recovery in moving towards high-quality development, rates concession was provided to all payers for the four quarters from April 2022 to March 2023. For each domestic rateable tenement, the concession ceilings for the first two and last two quarters were \$1 500 and \$1 000 per quarter respectively, whereas the ceilings for each non-domestic rateable tenement were \$5 000 and \$2 000 per quarter respectively. The scheme benefited ratepayers of 3.42 million properties with \$15.2 billion in revenue foregone.

The year 2022 marked the 75th Anniversary of the Rating and Valuation Department. With concerted efforts of colleagues, the Department is committed to serving the public and delivering cost-effective, professional and customer-centric services. We also successfully achieved or exceeded the performance targets for all service areas in respect of the Department's major functions in 2022-23.

Challenges and Achievements

The 2023-24 annual revaluation remained to be a core and challenging task. The rateable values of about 4.75 million assessments in the Valuation List and Government Rent Roll were reviewed within a tight timeframe by reference to the rental information as at the designated reference date of 1 October 2022. The new assessments were available for public inspection online at the Department's website and the Property Information Online (PIO) service until 31 May 2023, and we are currently reviewing around 65 000 proposals seeking to reduce the rateable values, again a very high number amongst recent years.

自对分间单位（俗称「劏房」）实施租务管制的《业主与租客（综合）条例》第IVA部于2022年1月22日生效以来，我们不遗余力地执行多项新职责，包括推广规管制度、处理公众查询和投诉、提供免费咨询和调解服务、批署通知书，以及处理表格等。

本署致力为市民排忧解难，对滥收水电费等任何违反条例的行为均严正执法，并已成立执法及调查特遣队以提升执行能力。本着负责任和「以结果为目标」的态度，我们采取多管齐下的方式，并与其他部门保持紧密联系，主动识别、调查和跟进涉嫌违例个案。有赖相关同事克尽己职，截至2023年10月，已有16名劏房业主因违反条例而被定罪。此外，我们已提前超额完成行政长官于《2022年施政报告》中提出与水务署于2023-24年度完结前联合造访4 000个劏房住户的主要绩效指标。

本署一直积极促进电子政府发展。我们的物业资讯网服务提供基本物业资料以及最新的差餉和地租帐目资料，而「电子差餉地租单」服务则让注册用户能够方便快捷地接收电子帐单及进行电子缴款。2023年3月，我们亦提升了递交电子表格的服务，让市民可透过「智方便」平台，利用已认证单一数码身份自动预先填写资料。

Since Part IVA of the Landlord and Tenant (Consolidation) Ordinance to implement tenancy control on subdivided units (SDUs) came into force on 22 January 2022, the Department has exerted full efforts in undertaking a diverse spectrum of new duties, including promoting the regulatory regime; handling public enquiries and complaints; providing free advisory and mediatory services; endorsing notices and processing forms, etc.

Dedicated to addressing people's concerns and difficulties in life, the Department seriously takes enforcement actions against any contraventions of the Ordinance such as overcharging of water and electricity, etc., and has enhanced our implementation capability by setting up an enforcement and investigation task force. Being responsible and "result-oriented", we have adopted a multi-pronged approach with close interdepartmental liaison to proactively identify, investigate and follow up on suspected offences. Upto October 2023, 16 SDU landlords were convicted of contravening the Ordinance, thanks to the dedicated efforts of staff concerned. We have also exceeded in advance the key performance indicator of conducting joint visits with the Water Supplies Department to 4 000 SDU households by 2023-24 as announced in the Chief Executive's 2022 Policy Address.

The Department has all along been actively advancing the development of e-Government. Our PIO service provides essential property information and up-to-date information of rates and Government rent accounts, whereas the eRVD Bill service enables registered users to receive e-demands and settle e-payment quickly and conveniently. In March 2023, we also upgraded our e-Form submission service to allow automatic pre-filling of information through the iAM Smart service using the authenticated single digital identity.

机遇与展望

在 2022-23 年度，本署忙于进行筹备工作，以执行就检讨差饷制度提出的建议。我们会继续积极就住宅物业引入累进差饷制度，有关安排暂定于 2024-25 年度第四季开始实施。

在未来数年推行多个电脑发展项目时，我们会善用新科技，务求令电子政府服务更实用、更方便和更以客为本，并会寻求机遇将工作流程电子化、简化工序，并与其他政府部门合作，以改进服务及推陈出新。

我衷心感谢全体同事在过去一年的坚定支持和通力合作，使我们得以将目标达成。在前人于过去 75 年来奠定的坚实基础之上，我和同事们会团结一致，继续追求卓越和提供优质服务。我们亦会巩固自身的优势，以应对未来众多挑战。

差饷物业估价署署长
萧家贤太平绅士
2023 年 10 月

Opportunities and Prospects

During 2022-23, the Department was busy making preparatory work to implement the proposals arising from the review of the rating system. We will continue to press ahead the introduction of progressive rating system for domestic properties tentatively from the fourth quarter of 2024-25.

In undertaking a number of computer development projects in the coming years, we will capitalise new technologies to pursue more useful, convenient and customer-centric e-Government services and explore opportunities to digitalise workflow, streamline processes and collaborate with other Government departments for service improvements and innovation.

I would like to express my gratitude to all our staff for their unflinching support and cooperation in turning goals into achievements during the year. Riding on the solid foundation laid down by our predecessors over the past 75 years, my colleagues and I stand united as a team to continue our quest for excellence and delivery of quality services. We will also consolidate our strengths to meet with many challenges ahead.

Kevin K Y SIU, JP
Commissioner of Rating and Valuation
October 2023

理想和使命

Vision and Mission



理想 Vision

在全球提供物业估价和资讯服务的公营机构中，成为典范。

To be a world-wide model as a public agency in property valuation and information services.

使命

提供公平合理的估价，迅速地征收差饷及地租。
提供优质的物业资讯和相关服务，配合社会的需要。
推广资讯和技术交流，提高物业市场透明度和效率。
扩展积极进取的部门文化和团队精神。

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.

Mission

信念

称心服务

我们主动掌握顾客的需要，时刻提供称心满意的服务。

全力承担

我们就服务水平和表现，竭诚尽责。

专业精神

我们善用专业知识、技术和经验，并坚守至高的诚信。

创新求进

我们力求创新，积极进取，掌握机遇和勇于面对挑战。

以人为本

我们重视每一位同事、伙伴和顾客，以互重互信的精神，同心协力，开拓未来。

物有所值

我们善用资源，向顾客和伙伴提供最佳服务。

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.

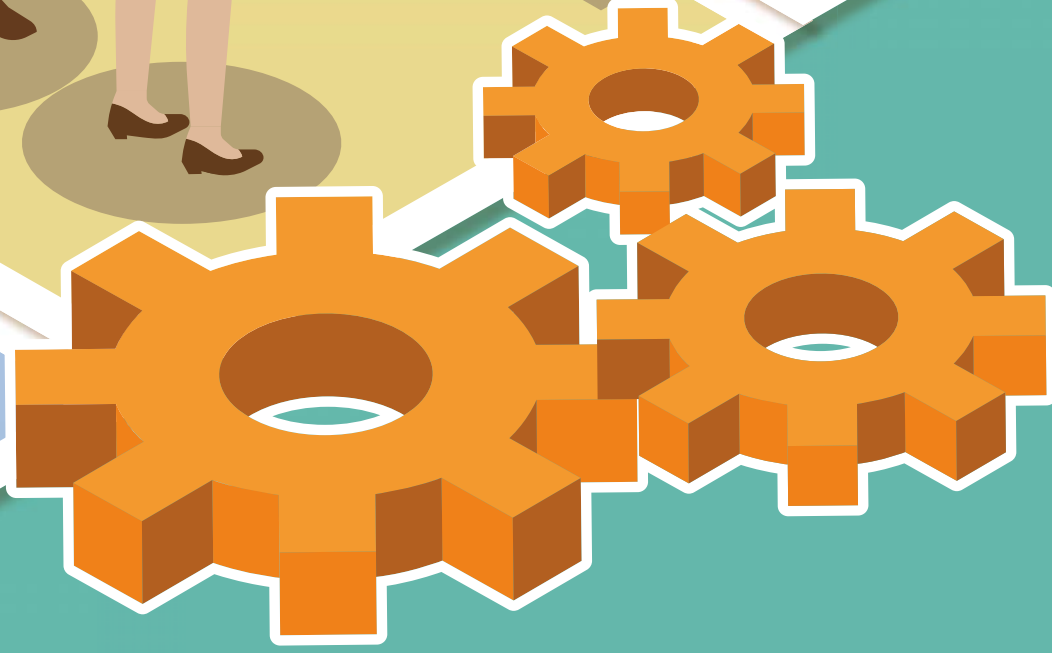
Value for Money

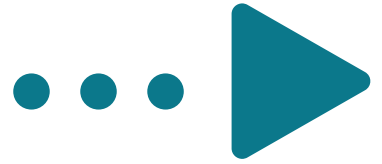
We strive to provide the best service to our customers and partners in the most cost-effective manner.

Values

职能

Functions





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业主与租客服务
Landlord and Tenant Services

差饷物业估价署的主要职能计有：

- 评估差饷和地租；
- 管理差饷和地租的帐目与发单；
- 为政府的决策局和部门提供物业估价服务；
- 为政府的决策局和部门、公共机构与私营机构提供物业资讯服务；以及
- 执行《业主与租客（综合）条例》（第7章），包括就租务事宜向业主及租客提供谘询和调解服务，并采取适当执法行动。

评估差饷

差饷是一项就使用物业而征收的税项，并按应课差饷租值乘以一个指定百分率征收。

应课差饷租值是根据物业在指定日期可取得的全年租金估值。

根据《差饷条例》（第116章），差饷物业估价署署长负责编制估价册，载列全港已评估差饷的物业单位。

估价册

估价册载录所有已评估差饷的物业及其应课差饷租值。

截至2023年4月1日，估价册所载的差饷估价物业单位有2 661 349个，应课差饷租值总值约为6 940亿元，详情请参阅表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.

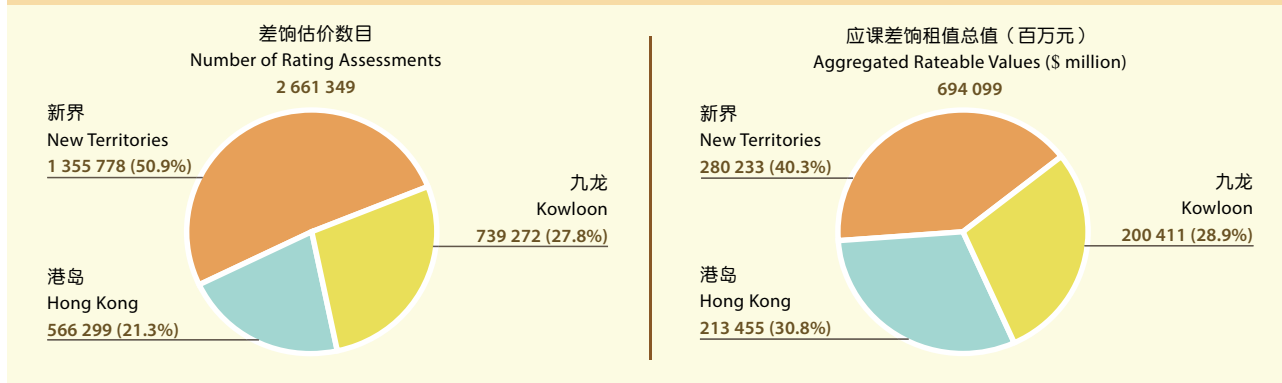
The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

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 2023 contained 2 661 349 rating assessments with a total rateable value of about \$694 billion. Further details are shown in Tables 1 - 8.

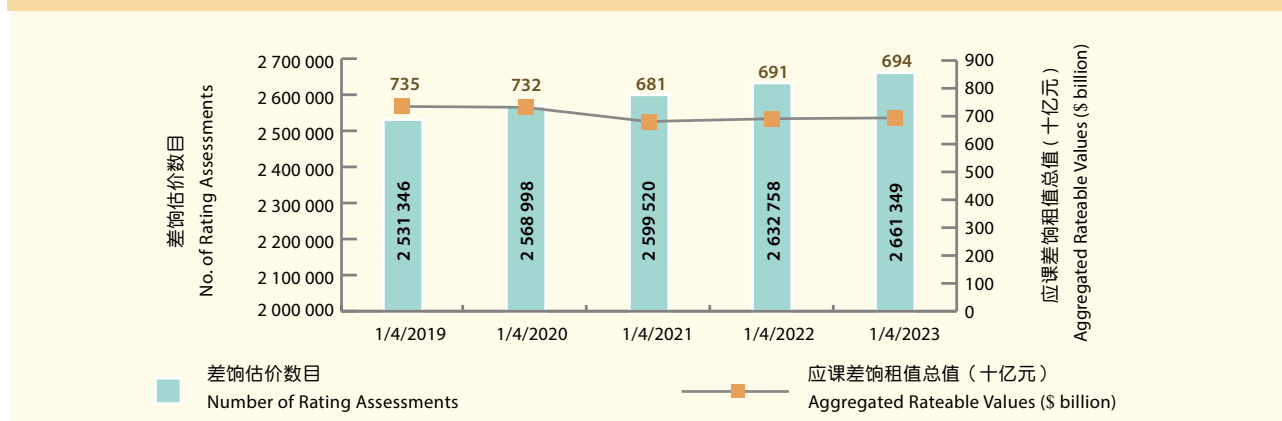
截至2023年4月1日的差饷估价数目和应课差饷租值总值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2023



下图显示过去五年差饷估价数目及应课差饷租值总值：

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

过去五年差饷估价数目和应课差饷租值总值
Number of Rating Assessments and Aggregated Rateable Values in the Past Five Years



评估地租

香港的土地一般由政府以须缴纳地租的政府租契批出。

本署负责评定两类根据下列法例征收，并按物业的应课差饷租值计算的地租：

- (a) 《地租（评估及征收）条例》（第 515 章）；以及
- (b) 《政府租契条例》（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).

根据《地租（评估及征收）条例》（第 515 章） 评估的地租

差餉物業估價署署長負責評估和徵收地租，並編制地租登記冊，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 2023 年 4 月 1 日，地租登記冊所載的估價物業單位有 2 092 460 個，應課差餉租值總值約為 4 390 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，則本署會另行厘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 2 092 460 assessments as at 1 April 2023 with an aggregated rateable value of about \$439 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.

根据《政府租契条例》（第 40 章）评估的地租

可续期租契续期后的地租评估和征收方法，受到《政府租契条例》（第 40 章）规管。条例规定，有关地租为物业在租契续期日的应课差饷租值的 3%。这类地租有别于第 515 章所指的地租，其数额于续期后维持不变，直至该土地重新发展为止。重建完成后，地租会修订为新建建筑物的应课差饷租值的 3%。

本署须按第 40 章的规定，为续期和重新发展的个案向地政总署署长提供新地租额，并通知土地注册处处长登记新地租，以及答复市民有关的查询。

帐目和发单

由 1995 年 7 月 1 日起，差饷物业估价署署长接管差饷发单和帐目修订的职务，包括追讨差饷欠款。

由 1997 年 6 月 28 日起，本署根据《地租（评估及征收）条例》（第 515 章）负责发单征收地租。

差饷和按第 515 章征收的地租均须每季预缴。倘物业须同时缴纳差饷和地租，差饷缴纳人会收到合并征收通知书。

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.

物业估价服务

印花税

本署审查物业的转让，向印花税署署长（由税务局局长兼任）提供估值方面的意见，以保障政府的印花税收入。如申报的转让价值低于市值，本署会提供物业的合理市值估价。

本署亦为没有订明价值的转让物业提供估值。



遗产税

虽然遗产税由2006年2月起取消，但本署仍须处理在此日期之前的个案，向遗产税署署长提供物业估价，以厘定遗产税。

为其他政府部门提供估价服务

本署亦经常因应其他政府部门和半官方机构的工作需要而提供估价服务。

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 and quasi-Government bodies for their operational purposes.

物业资讯服务

物业市场资料

在评估差饷和物业价值的过程中，本署收集到大量物业资料，因此能够为政府提供物业市场方面的专业意见。本署定期编制多项统计数据，并分发给决策局和其他政府部门参考。

此外，本署亦会应各局和部门的要求，展开专题分析。

本署每年出版《香港物业报告》，回顾过往一年物业市场的情况，并预测未来两年的楼宇落成量。报告亦载有主要物业类别的总存量和空置量。

本署亦编制《香港物业报告－每月补编》，定期更新物业售价、租金统计、市场回报率、落成量、买卖宗数和成交总值的资料。

上述两份刊物可于本署网站免费浏览。

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.



编配门牌号数

根据《建筑物条例》（第 123 章），差饷物业估价署署长获授权向建筑物的拥有人发出命令，规定在有关建筑物标示获编配的门牌号数。

本署已透过媒体定期推行有关建筑物拥有人有责任标示正确门牌号数的宣传活动。现时，本署亦会举办地区性门牌号数标示运动，提醒有关人士正确标示门牌号数，让邮差和紧急救援人员等公务人员更有效率为市民服务。

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.



楼宇名称

本署出版的《楼宇名称》，详列本港大部分楼宇的中英文名称、地址和落成年份。这刊物可于本署网站免费浏览。

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.

业主与租客服务

本署负责执行《业主与租客（综合）条例》（第7章），该条例对业主与租客双方的权利和义务均有所规定。自2022年1月22日起，该条例亦规管分间单位作住宅用途的租赁，包括向租客提供为期四年的租住权保障、就为期两年的次期租赁续期租金设限，以及对规管租赁实施法定要求等。

咨询和调解服务

本署人员免费为市民提供全面的租务咨询和调解服务。本署亦定期派员到各区民政事务处会见市民和每天到土地审裁处当值，提供咨询服务。

市民亦可浏览本署网站或透过本署24小时自动电话资讯服务，获得一般租务资讯。

执法和检控

本署就涉嫌触犯第7章的个案作出调查，并按该条例考虑采取法律行动。

新租出或重订协议通知书及租赁通知书

本署为业主批署分别就住宅租赁和规管租赁而提交的新租出或重订协议通知书（表格CR109）和租赁通知书（表格AR2）。经批署的通知书是采取法律行动追收欠租时所需的文件。规管租赁的业主如没有合理解释而未有按规定向本署提交租赁通知书，即属触犯第7章的有关罪行。

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 by providing tenants 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.

General information on landlord and tenant matters can be obtained from our website or through the Department's 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.

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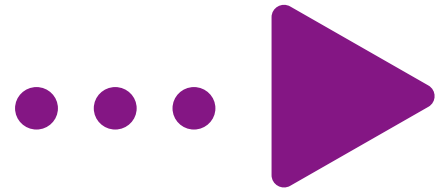
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评估差饷和地租

修订和更新估价册及地租登记册

本署不时修订和更新估价册及地租登记册内的资料，有关工作包括加入新建楼宇或须缴纳差饷及/或地租的物业、删除已拆卸楼宇和无须继续评估差饷及/或地租的物业，或删除曾更改结构的物业的原有估价，然后加入重新评定的估价。「临时估价」和「删除估价」是修订估价册及地租登记册的常用方法。

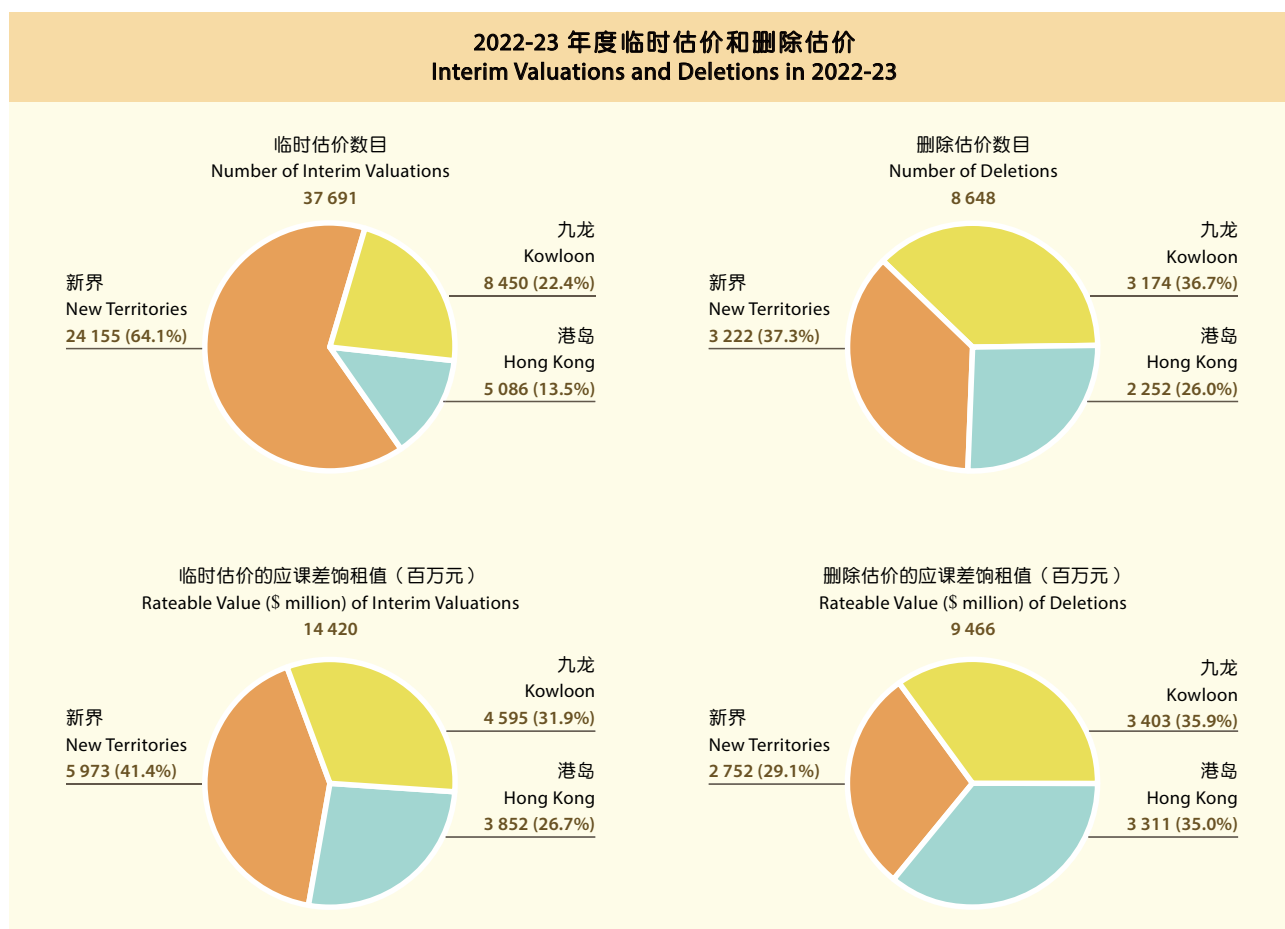
表 10 显示 2022-23 年度临时估价和删除估价的数目。下列图表显示估价册及地租登记册内按区域划分的临时估价和删除估价数目，以及有关的应课差饷租值：

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 2022-23 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:



每年重估应课差饷租值

不同类别和位于不同地区的物业，其租金水平会随时间受各种不同因素影响而有所改变。为提供一个健全及公平的税基，本署自1999年起，每年均全面重估应课差饷租值，反映最新的租金水平。

在全面重估2023-24年度应课差饷租值的过程中，本署重新评估了载于估价册内2 661 349个物业的应课差饷租值，以及载于地租登记册内2 092 460个物业的应课差饷租值。

新应课差饷租值乃根据2022年10月1日这指定依据日期的市场租金而厘定，生效日期是2023年4月1日。

重估完成后，差饷及地租的应课差饷租值分别平均上升0.2%和0.6%。

在新的估价册内，其中33.2%物业的应课差饷租值平均上升6.3%，另有53.3%物业的应课差饷租值维持不变，余下13.5%物业的应课差饷租值则平均下跌6.4%。

表11详列全面重估应课差饷租值后，主要类别物业的差饷和地租变动情况。

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 2 661 349 assessments in the Valuation List and 2 092 460 assessments in the Government Rent Roll were reviewed in the revaluation for 2023-24.

The new rateable values which took effect on 1 April 2023 were based on market rents as at the designated reference date of 1 October 2022.

The exercise had resulted in an average increase in rateable values of 0.2% for rates and 0.6% for Government rent.

For 33.2% of the properties in the new Valuation List, the rateable values were increased by 6.3% on average. Another 53.3% had no change in rateable values. The remaining 13.5% of the properties had their rateable values decreased by 6.4% on average.

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



建议、反对和上诉

任何人如欲反对估价册或地租登记册内的记项，可于每年4月和5月向署长提交建议书，要求修改有关记项。

然而，如地租登记册内的记项与估价册的相同，则只可就估价册的记项提交建议书、反对通知书或上诉通知书。在适当情况下，如估价册内的记项因建议书、反对通知书或上诉通知书而有所修改，地租登记册的相关记项亦会作同样的修改。

缴纳人如欲就临时估价、删除估价或更正估价册及地租登记册内的资料提出反对，可于有关通知书送达后28天内，向署长提交反对书。

本署的专业人员会详细考虑所有建议书和反对书。如没有收到撤销通知书或不曾达成修改协议，本署便会发出决定通知书。

接获决定通知书的人士倘仍不满意该决定，可于决定通知书送达后28天内，向土地审裁处上诉。

在此情况下，本署的专业人员会以专家证人身份，代表差饷物业估价署署长出席土地审裁处的聆讯，并准备专家证据以支持相关上诉涉及的估价册及地租登记册记项。

表12详列本署过去两年处理的建议书、反对书和上诉个案数目。

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.

差饷征收率

差饷是根据应课差饷租值乘以一个百分率而征收的。2022-23 财政年度的差饷征收率为 5%，这征收率自 1999-2000 年度起一直维持不变。

现时所有差饷收入均拨归政府一般收入帐目。

按供水情况扣减差饷

任何物业如只获政府输水管供应未经过滤的淡水，每年缴纳的差饷额可获扣减 7.5%。

如没有淡水供应，则每年缴纳的差饷额可获扣减 15%。

下表概括列出截至 2023 年 4 月 1 日，这些按供水情况获扣减差饷的物业数目和应课差饷租值总数：

Rates Percentage Charge

Rates are payable at a percentage of rateable value. For the financial year 2022-23, 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 2023 are summarised in the table below:

按供水情况扣减差饷的物业 Properties with Water Concessions				
	应缴差饷获扣减 7.5% Rates payable reduced by 7.5%		应缴差饷获扣减 15% Rates payable reduced by 15%	
	数目 No.	应课差饷租值 (千元) Rateable Value (\$'000)	数目 No.	应课差饷租值 (千元) Rateable Value (\$'000)
港岛 Hong Kong	-	-	8	30 664
九龙 Kowloon	-	-	1	43
新界 New Territories	1	10	466	42 274
总数 Overall	1	10	475	72 981

根据《地租（评估及征收）条例》（第 515 章）征收地租

截至 2023 年 4 月 1 日，地租登记册记载的估价物业单位有 2 092 460 个。

2022-23 年度，本署为征收地租而作出的临时估价有 28 909 个，删除估价则有 4 650 个，详情见表 10。

2001 年 3 月，终审法院就发展用地和农地应否评估地租一案作出裁决。法院确认本署的观点，认为根据《地租（评估及征收）条例》和《地租规例》的条文，发展用地、重新发展用地和农地均须缴纳地租。

此外，土地审裁处聆讯一宗发展用地估价方法的测试个案，并于 2008 年 2 月作出裁决，结果认同本署所采用的估价方法，但上诉人不服审裁处的裁决，并就法律观点先后向上诉法庭和终审法院上诉。上诉法庭于 2010 年 11 月及终审法院于 2012 年 12 月一致驳回有关上诉。

根据《政府租契条例》（第 40 章）为可续期土地契约征收地租

本署负责评估按《政府租契条例》征收的地租，并通知地政总署有关估价以供其发单及征收之用。截至 2023 年 3 月 31 日，有 233 813 个帐户须根据此条例缴纳地租。由于愈来愈多这类租契续期，加上此类土地在续期后重新发展逐渐增多，因此会有更多物业须根据第 40 章缴纳地租。

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 2023 was 2 092 460.

The number of interim valuations and deletions carried out in 2022-23 for Government rent purposes were 28 909 and 4 650 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 2023, there were 233 813 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.

下表显示过去五年本署处理的个案宗数，以及评估的应课差饷租值总值：

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:

过去五年处理的地租（第 40 章）个案 Government Rent (Cap. 40) Cases Handled in the Past Five Years				
年度 Year	续期 Renewal		重新发展 Redevelopment	
	已估价物业数目 No. of Assessments	应课差饷租值总值（百万元） Total Rateable Value (\$ million)	已估价物业数目 No. of Assessments	应课差饷租值总值（百万元） Total Rateable Value (\$ million)
2018-19	511	107	1 963	602
2019-20	-	-	489	96
2020-21	-	-	2 019	538
2021-22	-	-	1 033	465
2022-23	325	142	1 266	1 755

帐目和发单

Accounting and Billing

差饷收入

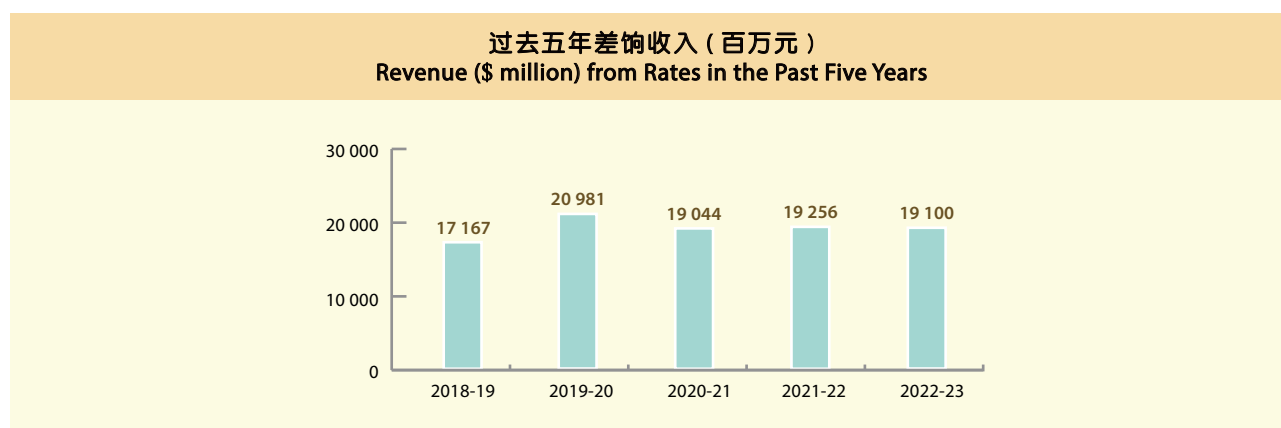
Revenue from Rates

2022-23 年度的差饷收入约为 191 亿元，反映了年内因差饷宽减措施而少收约 152.36 亿元的款额。

The revenue from rates in 2022-23 was about \$19 100 million, reflecting the revenue foregone of about \$15 236 million attributable to rates concession granted in the year.

下图显示过去五年的差饷总收入：

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



差饷退款

只有空置土地和因政府取得相关法院颁令而空置的物业，才可获退还差饷。2022-23 年度退还的款额微不足道。

差饷欠款

2022-23 年度，本署向欠交差饷的业主追讨欠款的个案约有 33 000 宗。

该财政年度终结时，约有 28 000 个帐目尚未清缴欠款，此数目并不包括现正办理原居村民豁免差饷申请的物业。截至 2023 年 3 月 31 日，录得的拖欠差饷额约为 1.05 亿元，相等于全年差饷征收额的 0.5%。此差饷欠款比率远低于其他司法管辖地区所征收类似物业税项的欠款比率。下图显示过去五年的差饷欠款情况：

Refund of Rates

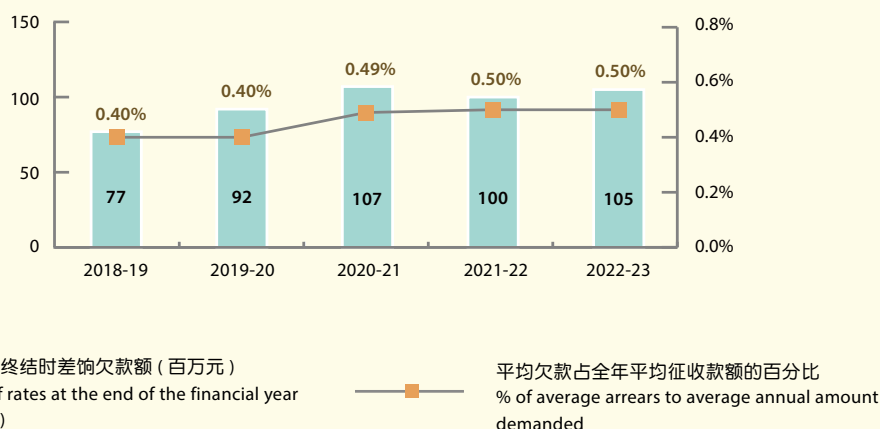
Only vacant open land and vacancies resulting from relevant Court Orders obtained by the Government are eligible for refunds. The amount of refund was negligible in 2022-23.

Arrears of Rates

In 2022-23, the Department took recovery action in respect of arrears outstanding for about 33 000 cases.

Some 28 000 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 2023, about \$105 million of rates arrears, or 0.5% 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:

过去五年差饷欠款
Arrears of Rates in the Past Five Years



所有数字并不包括现正办理原居村民豁免差饷申请的物业所未缴之差饷
All figures exclude the outstanding rates for properties where applications for rates exemption by indigenous villagers were being processed

地租收入及欠款

2022-23 年度按第 515 章评估的地租收入约为 124.34 亿元。

截至 2023 年 3 月 31 日，拖欠地租的帐目约有 22 000 个，未收的款项约为 8 900 万元，平均欠款占全年平均地租征收额 0.7%，此欠款额并未包括现正办理原居村民为其拥有物业申请租金优惠而暂缓缴纳地租的欠款。

差饷和地租帐目

截至 2023 年 4 月 1 日，本署处理约 273 万个差饷和地租帐目。下图显示各类帐目的数量：

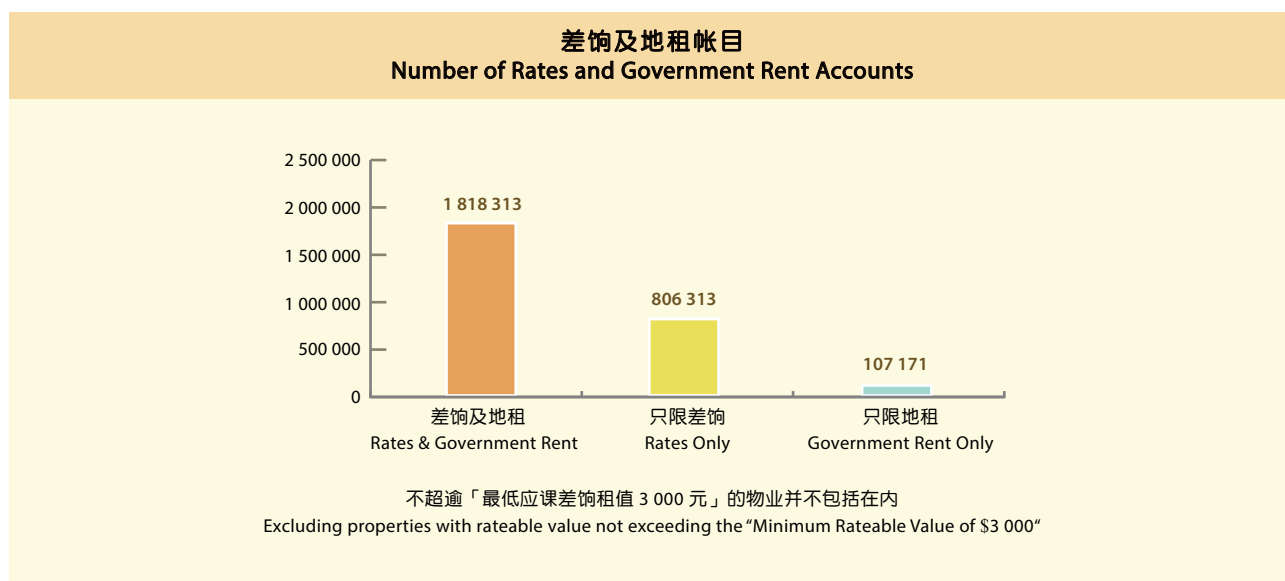
Revenue from Government Rent and Arrears

The revenue from Government rent assessed under Cap. 515 in 2022-23 was about \$12 434 million.

Some 22 000 accounts had rent arrears as at 31 March 2023, comprising about \$89 million. The percentage of average arrears to average annual Government rent demanded was 0.7%. This amount excluded the outstanding Government rent for properties owned by indigenous villagers where applications for rent concession were being processed.

Rates and Government Rent Accounts

About 2.73 million rates and Government rent accounts were maintained by the Department as at 1 April 2023. These accounts are set out in the chart below:



宣传准时缴款

每季到期缴纳差饷和地租的月份，本署均透过电视播出宣传短片，并且在电台广播，提醒缴纳人准时缴纳差饷和地租。

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.

估价及物业资讯服务

印花税

2022-23 年度，本署共接获 76 750 宗需作审查和估价的个案，并提供 7 971 项估价，涉及的物业均属申报价值偏低，以及在转让时未有注明转让价值。

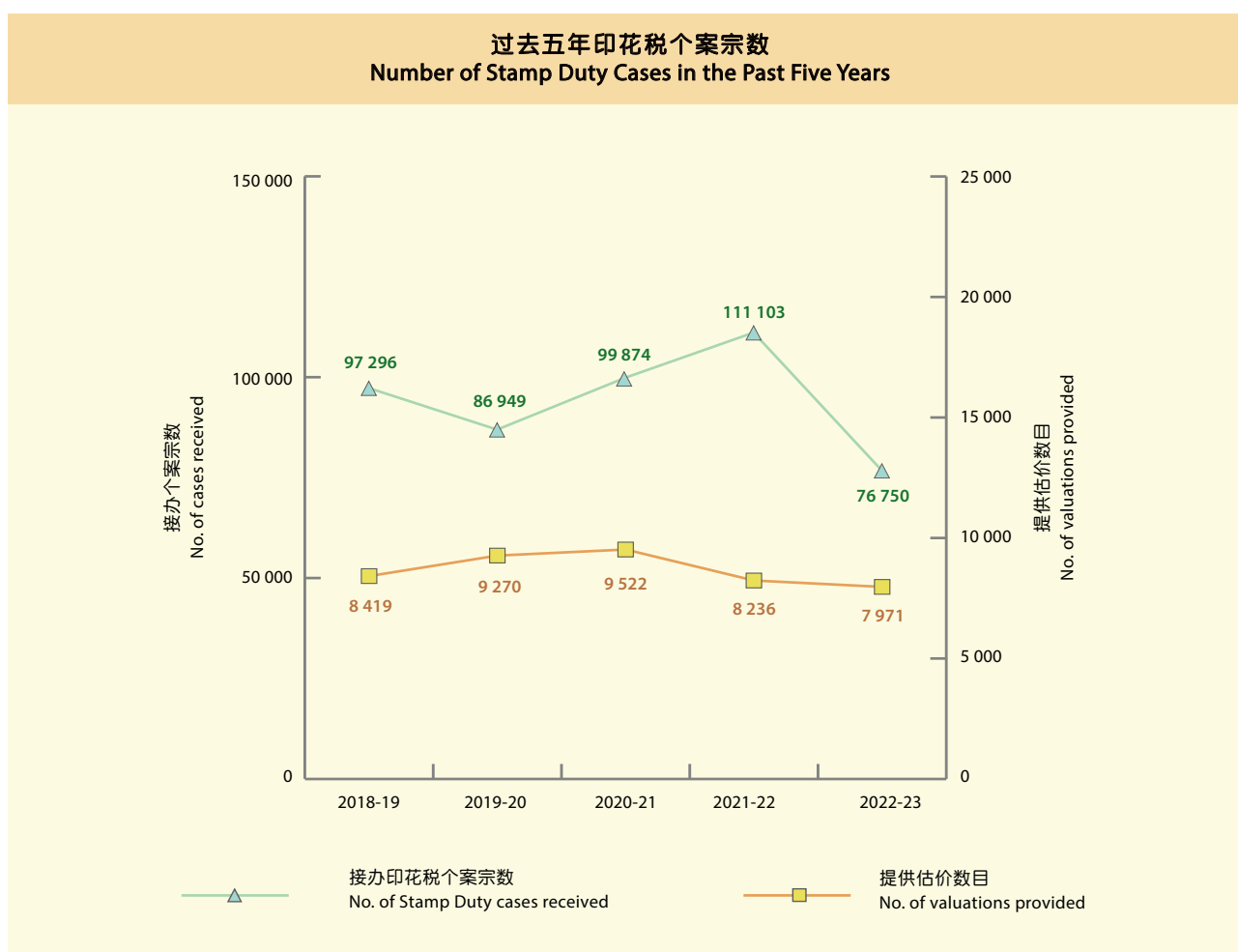
下图显示过去五年这方面的工作量：

Valuation and Property Information Services

Stamp Duty

In 2022-23, the number of cases received for examination and valuation was 76 750. The Department provided 7 971 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:

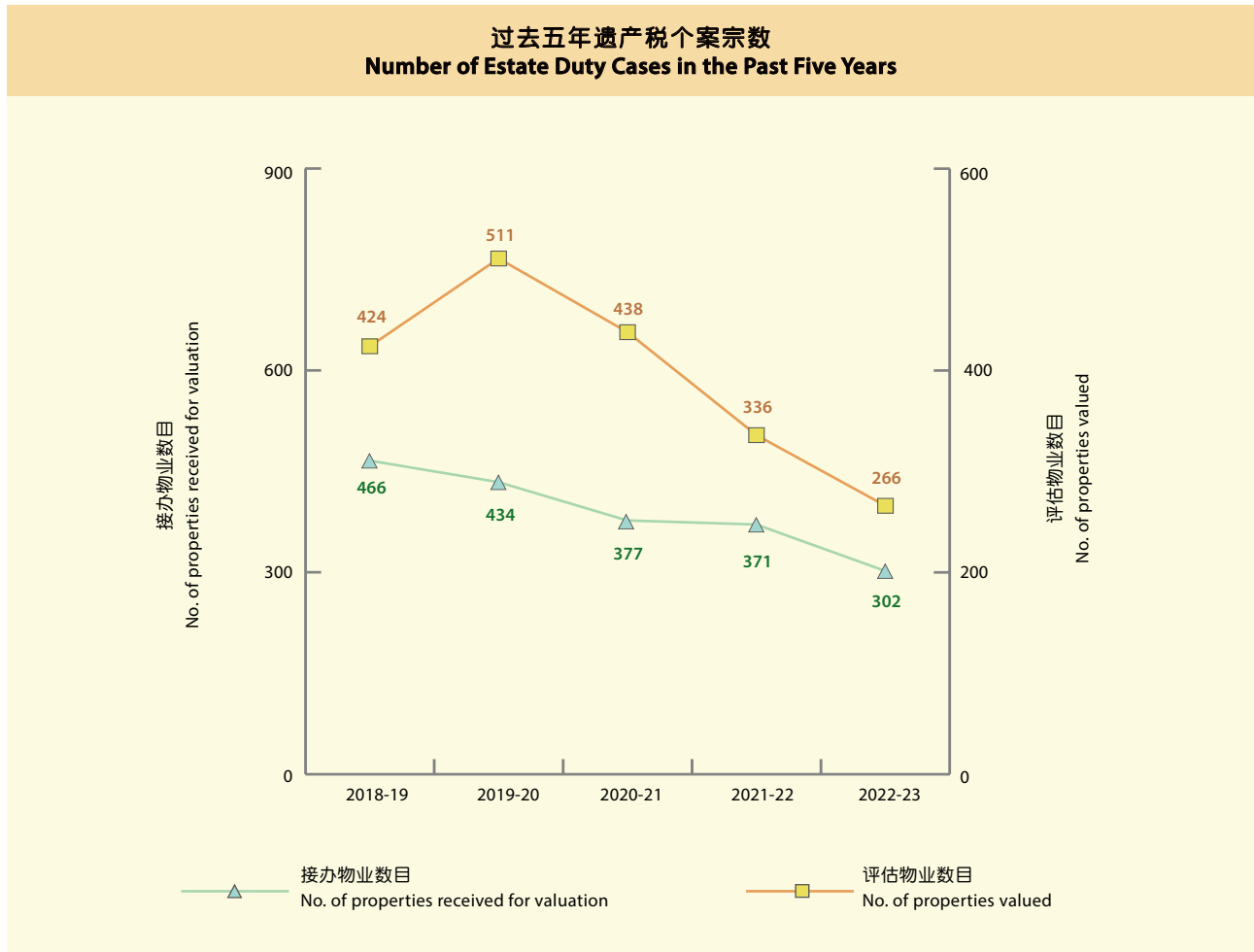


遗产税

年内共有 97 宗个案交由本署评定物业价值，涉及 302 个物业。下图显示过去五年的遗产税工作量：

Estate Duty

During the year, 97 cases involving 302 properties were forwarded to the Department for valuation. The graph below shows the volume of Estate Duty work in the past five years:



虽然遗产税已于 2006 年 2 月取消，但本署仍接到此日期之前的个案。

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

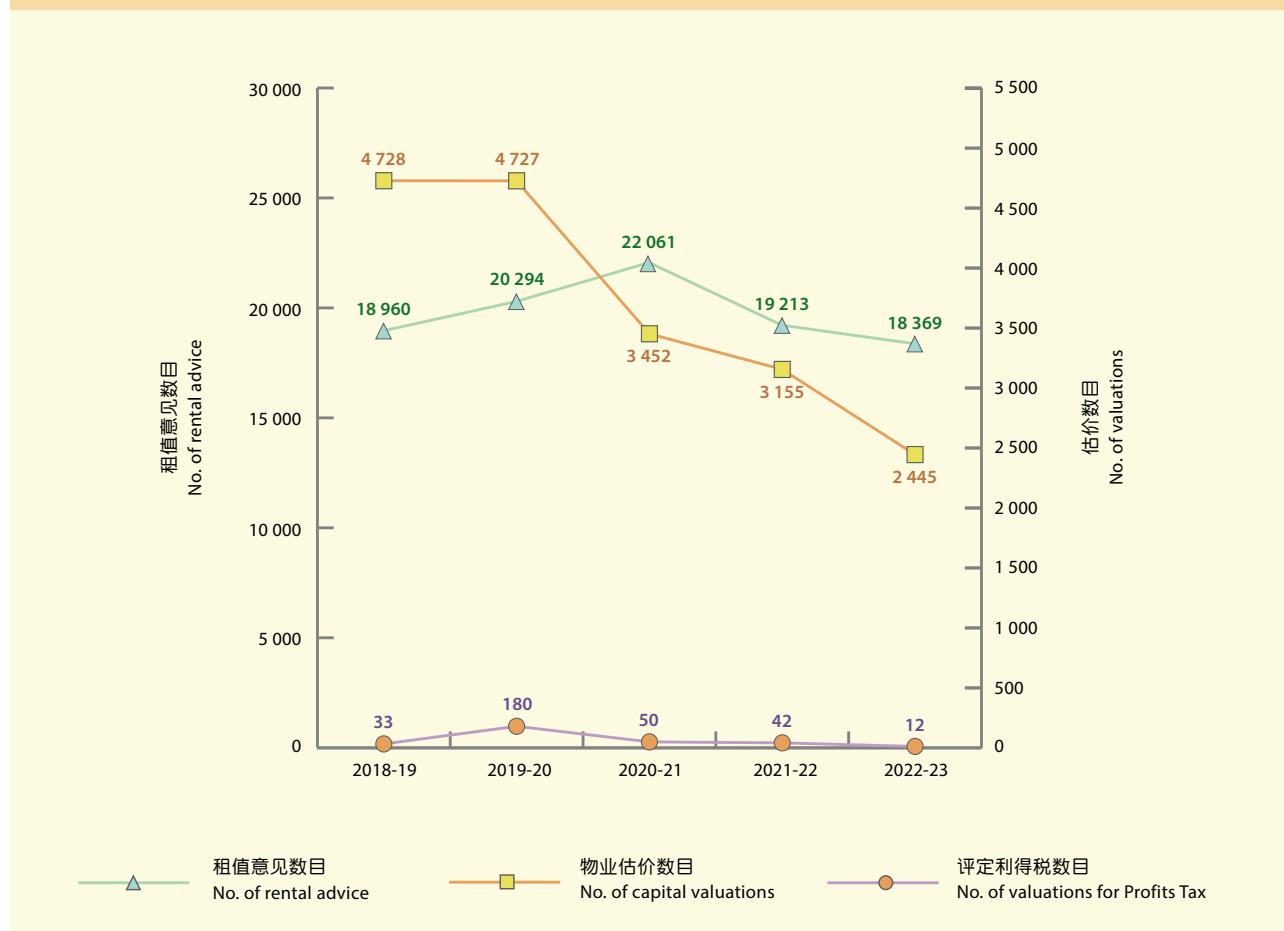
为其他政府部门和半官方机构提供估价服务

过去一年间，为其他政府部门和半官方机构提供的估价服务，包括 18 369 宗租值意见、2 445 个物业售价评估，以及处理 12 宗利得税个案。下图概述本署过去五年提供的这类估价服务：

Valuations for Other Government Departments and Quasi-Government Bodies

Other valuations, including 18 369 rental advice, 2 445 capital valuations and 12 profits tax cases, were provided to other Government departments and quasi-Government bodies in the past year. These valuation services given in the past five years are summarised in the graph below:

过去五年为其他部门提供的估价数目
Number of Valuations for Other Departments in the Past Five Years



物业资讯服务

本署继续积极进行物业研究和市场监测工作，以协助政府制定政策。除了不时回应公众人士、政府决策局、部门和机构查询资料的要求外，本署亦悉心向房屋局提供房屋产量和物业市况等物业市场的资料，以便当局准确掌握全港的房屋发展方向和市场动态。

《香港物业报告》2023年版回顾2022年物业市场的情况，并预测2023及2024年的楼宇落成量。市民可登入本署网站免费下载。

市民亦可在本署网站浏览《香港物业报告 - 每月补编》，并免费下载有关物业租金、售价和落成量的统计资料，或致电2152 2152透过本署的24小时自动电话资讯服务，以传真方式索取资料。

本署一向致力促进物业市场的公平和透明度。为配合实施《地产代理条例》（第511章），市民可利用本署物业资讯网的收费服务，索取住宅物业（不包括村屋）楼龄、实用面积和许可用途的资料。物业资讯网亦可供市民于网上查询物业最近三个估价年度的应课差饷租值，以及差饷和地租帐目资料，而所需费用远较其他查询途径为低。

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 2023 edition of the “Hong Kong Property Review” gives a review of the property market in 2022 and provides forecasts of completions in 2023 and 2024. 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.

编配门牌号数

2022-23 年度获编配门牌号数的发展项目有 830 个，其中 753 个位于新界。

除在已有门牌编配系统的地区恒常地为新建楼宇编配门牌号数外，本署亦为以往没有正式门牌号数的新界乡郊地区，有系统地编配正式的门牌号数。

楼宇名称

市民可登入本署网站免费浏览《楼宇名称》，这份刊物的资料在每季（即 1 月、4 月、7 月和 10 月）均会更新。

业主与租客服务

谘询和调解服务

2022-23 年度，本署处理约 95 000 宗查询，其中 36 000 宗由本署每天派驻土地审裁处当值的人员处理，另有 900 宗由本署每星期指定时间派往民政事务处当值的人员处理。

新租出或重订协议通知书及租赁通知书

2022-23 年度，本署共处理约 78 000 份新租出或重订协议通知书（表格 CR109）和租赁通知书（表格 AR2）。

Building Numbering

During 2022-23, 830 developments were allotted with building numbers, of which 753 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 2022-23, around 95 000 enquiries were handled, with 36 000 and 900 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 78 000 Notices of New Letting or Renewal Agreement (Form CR109) and Notice of Tenancy (Form AR2) were processed in 2022-23.

服务表现和目标

服务承诺

在 2022-23 年度服务承诺所载的全部 11 项工作均达标或超额完成。

Performance and Service Targets

Performance Pledge

For all the 11 work items listed in the 2022-23 Performance Pledge, the set service levels or targets were either achieved or exceeded.



24 小时自动电话资讯服务及 1823

本署设有 24 小时自动电话资讯服务（电话号码 2152 2152），让市民透过预录声带，查询有关差饷、地租和租务事宜，以及取得差饷及 / 或地租发单和征收的最新资讯。使用这项服务的人士亦可以传真方式，索取物业市场统计数字等资料。

此外，市民亦可致电 2152 0111，使用由「1823」接线生 24 小时接听的电话查询服务，此服务涵盖本署处理的一切事宜。

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.

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物业资讯网

物业资讯网为市民提供以下网上服务：

收费服务

- 查询私人住宅物业（不包括村屋）的实用面积、楼龄和许可用途；
- 查询估价册及 / 或地租登记册所载最近三个估价年度的应课差饷租值；以及
- 查询差饷及 / 或地租帐目。

免费服务

- 查阅新公布的估价册及地租登记册（每年3月中估价册及地租登记册公布后至5月31日在网上展示）；以及
- 差饷或地租缴纳人查询其私人住宅物业（不包括村屋）的实用面积及楼龄。

物业资讯网载有本署和土地注册处经配对的物业地址记录，提供全面的中英双语搜寻服务，市民可以五种不同的搜寻方式，寻找逾270万个物业地址记录。至于收费服务，除了接受现有的多种电子付款方式（包括缴费灵、主要信用卡、Apple Pay 和 Google Pay）外，本署还计划在2024年年初前接受「转数快」付款，为市民带来更大的方便。

Property Information Online (PIO)

The PIO has provided the public with the following online service items:

Chargeable Service

- 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 (information will be displayed 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).

With the alignment of address records with the Land Registry, PIO offers a versatile bilingual search engine with five different searching paths of over 2.7 million property address records. In addition to the various existing e-payment methods for chargeable services (including PPS, major credit cards, Apple Pay and Google Pay), the Department plans to accept payment through the Faster Payment System (FPS) in early 2024 for added convenience of the public.

递交电子表格及通知书

本署接受以电子方式递交按《差饷条例》、《地租（评估及征收）条例》和《业主与租客（综合）条例》规定须送达的指明表格和通知书。我们在2022年6月加强了这项既方便又环保的电子表格服务，以涵盖本署所有其他公用表格，而大部分表格亦可透过「智方便」平台递交。2023年3月，我们进一步升级了这项服务，让市民可使用「智方便」进行个人身份认证，并将已储存的资料自动填写于电子表格。

Electronic Submission of Forms and Notices

We accept electronic submissions 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 was enhanced in June 2022 to cover all other public forms of the Department, while most of the forms can be accessible from the “iAM Smart” platform as well. In March 2023, we further upgraded this service to allow automatic pre-filling of information through “iAM Smart” using the authenticated single digital identity.



发出征收差饷地租电子通知书

这项一站式发单和缴款并支援「智方便」的「电子差饷地租单」服务，让已登记用户可收取及即时清缴电子帐单、接收有关发出《物业详情申报表》（表格 R1A）的通知、查询付款记录，以及更新有关帐目的通讯地址或其他个人资料。持有多个物业的缴纳人也可利用「电子差饷地租单」服务，一次过清缴全部帐项，并轻易地管理其综合帐目。

Electronic Issue of Rates/Government Rent Demands

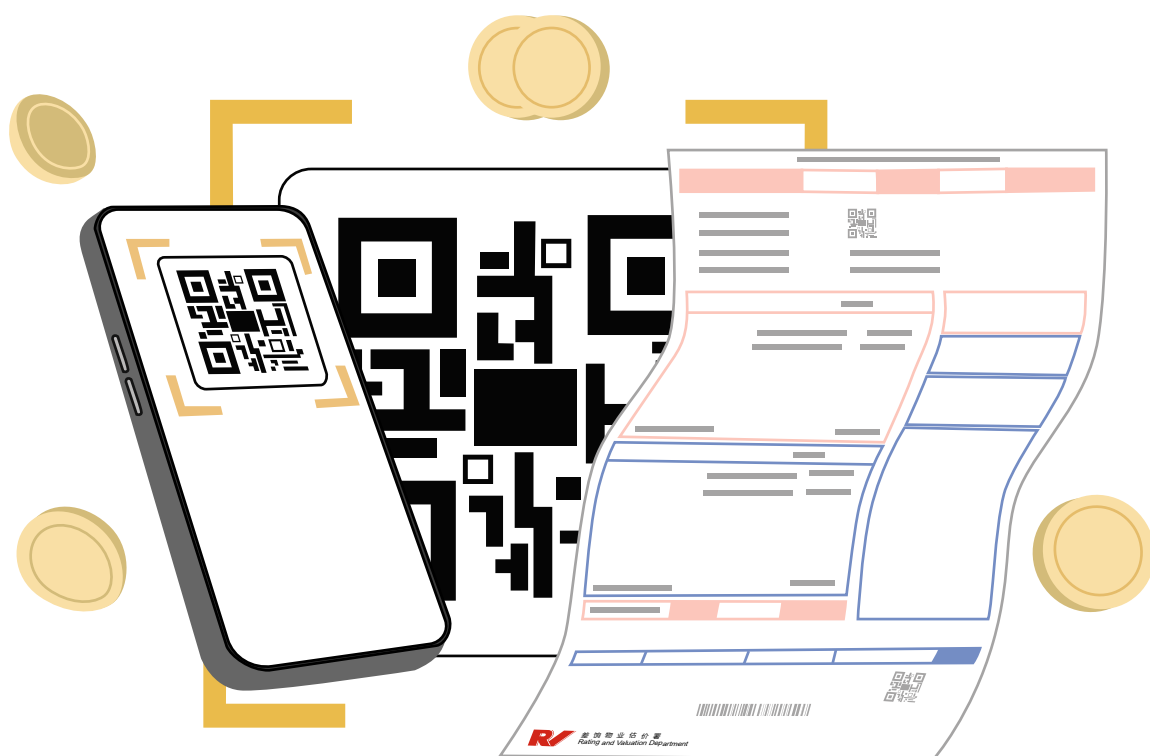
Supported by “iAM Smart”, the “eRVD Bill” Service allows registered subscribers to enjoy a seamless billing and payment service by receiving electronic demands and settling them instantly, obtaining notification about the issue of “Requisition for Particulars of Tenements” (Form R1A), enquiring the payment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

电子缴费渠道

本署为差饷及地租缴纳人提供多种快捷、方便的电子缴费渠道，包括缴费灵、网上银行缴费服务、「转数快」和电子支票/电子本票。缴纳人亦可利用本署网页「帐目查询」服务所取得的「付款 QR 码」，于邮政局和便利店缴交款项。此外，缴纳人可透过使用任何支援「转数快」的流动银行应用程式或电子钱包，扫描印备在征收差饷及/或地租通知书上或从本署网页「帐目查询」服务取得的「转数快」二维码，快捷缴款。

Electronic Payment Channels

We offer a variety of electronic channels for fast and convenient payment of rates and Government rent, including PPS, internet banking payment service, FPS and e-Cheque/e-Cashier's Order. Payers can also obtain a "payment QR code" from our online Account Enquiry Services for making payment at post offices and convenience stores. Besides, payers can scan the FPS payment code printed on the demands for rates and/or Government rent or available from our online Account Enquiry Services at our website to make payment quickly through FPS using any supporting mobile banking applications or e-wallets.



分间单位租务管制

自有关实施分间单位（俗称「劏房」）租务管制的法例于 2022 年 1 月 22 日生效之后，本署负责处理查询和投诉；就租务事宜为业主与租客提供免费咨询和调解服务；批署业主提交的租赁通知书（表格 AR2）和处理表格；主动调查涉嫌违规个案；以及采取适当的执法行动。我们呼吁市民尽快举报任何涉嫌违规个案，此举将有助尽早遏止违法行为。

此外，本署一直透过不同渠道提高市民对规管制度的认识，包括电视及电台的政府宣传短片及声带；电视、报章、公共交通工具、流动应用程序及电视节目的广告；海报及单张；以及发给目标处所业主的宣传信。我们亦分析表格 AR2 所申报的劏房租金资料，并由 2023 年 5 月起，每月发布劏房的租金中位数，供市民参考。详情请浏览 www.rvd.gov.hk/sc/our_services/part_iva.html。

Tenancy Control of Subdivided Units

Since the legislation to implement tenancy control on subdivided units (SDUs) came into force on 22 January 2022, the Department has been handling enquiries and complaints; providing free advisory and mediatory services to landlords and tenants on tenancy matters; endorsing the Notice of Tenancy (Form AR2) submitted by landlords and processing forms; proactively investigating suspected offence cases and taking enforcement action as appropriate. We appeal to the public to report any suspected contravention promptly. This would help curb illegal acts as soon as possible.

Besides, the Department has been promoting public awareness of the regulatory regime through various channels, including Announcements in the Public Interest on TV and radio; advertisements on TV, newspapers, public transport vehicles, mobile apps and an episode of TV programme; posters and leaflets; and promotional letters to landlords of target premises. We have been analysing the SDU rental information reported in Forms AR2 and starting from May 2023, we publish the median rents of SDUs on a monthly basis for reference by the public. For details, please visit www.rvd.gov.hk/en/our_services/part_iva.html.



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差饷制度检讨

本署正忙于进行筹备工作，以执行就差饷制度检讨提出的两项建议，即住宅物业新差饷宽减机制和累进差饷制度。落实有关建议不但涉及部门运作和电脑系统支援上的重大改动，还要与其他决策局/部门紧密合作等。我们的工作进展良好，目标是暂定于2024-25年度第四季起实施累进差饷制度。

每年全面重估应课差饷租值

全面重估差饷的目的，是根据市值租金水平重新评估物业的应课差饷租值，从而建立公平合理的征税基础。由于估价宗数庞大、时间迫切，加上人手紧绌，每年重估应课差饷租值实非易事。能够如常依时顺利完成这项工作，端赖周详的计划和同事专心致志的工作态度。

分间单位租务管制

为了有效执行对分间单位的租务管制及为有关租客提供适当的保障，本署不遗余力对涉嫌违反租务管制的个案采取执法行动。我们已成立执法及调查特遣队，进一步加强正采用的多管齐下方式主动识别、调查和跟进涉嫌违例个案。我们致力与其他决策局/部门，区域服务队及其他持份者携手合作，提升执法和检控效率，并加强宣传教育。此外，本署正全力开展筹备工作，以宣传次期租赁的法定要求，并促进有关业主和租客认识对将由2024年年初起开始生效的次期租赁及续租租金应采取的正确步骤。

Review on Rating System

The Department has been busy carrying out the preparatory work to implement the two proposals arising from the review on rating system, namely a new rates concession mechanism and progressive rating system for domestic properties. The proposals not only entail fundamental changes to the Department's operations and supporting computer systems, but will also require close collaboration with other bureaux/departments, etc. We have been making good progress and aim at implementing the progressive rating system from the fourth quarter of 2024-25 tentatively.

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

With a view to implementing effectively the tenancy control of subdivided units and providing appropriate protection to the relevant tenants, the Department has spared no efforts in taking enforcement against suspected breaches of the tenancy control regime. We have set up an enforcement and investigation task force, as a step to enhance further the multi-pronged approach in place to proactively identify, investigate and follow up on suspected offences. We are committed to stepping up enforcement and prosecution efficiency and strengthening publicity and education in collaboration with other bureaux/departments, the District Service Teams and other stakeholders. In addition, the Department is heavily engaged in the preparatory work for promoting the statutory requirements concerning the second term tenancy, and facilitating the relevant landlords and tenants to know the proper steps to take for the second term tenancy and the renewed rent to be effective from early 2024 onwards.

评估地租

本署早年与部分主要的上诉人展开的诉讼延宕多时，阻碍了评估发展用地地租的工作。虽然土地审裁处、上诉法庭及终审法院先后驳回上诉人就估价问题提出的上诉，而本署随后亦已解决部分涉及地租的上诉个案，但我们仍会继续与其他上诉人商讨，以解决余下个案。

外判机遇

本署一直积极发掘外判机遇，以期提高运作效率，并寻求服务改进和创新。年内，本署把空置物业调查和评估本港物业等工作外判。有效管理外判的各项主要问题，包括品质保证和风险管理，以取得预期成效，仍属我们今后需要面对的挑战。

推行部门资讯科技计划

这个策略性蓝本让本署更能配合电子政府环境，并改善以客为本的服务和业务运作。本署正落实现行部门资讯科技计划所制订的最后阶段措施。我们快将开展下一个部门资讯科技计划的筹备工作，以有系统和具策略性的方式定下短期及中期计划，借以支援我们的业务和把握推行电子政府的机遇。

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.

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.

Implementation of Departmental Information Technology Plan (DITP)

This strategic blueprint aligns the Department with the e-Government environment and improves customer-centric services and business operations. The Department is at the last phase of implementing the initiatives identified in the current DITP. We will soon be commencing the preparations of the next DITP to support our business and pursue e-Government opportunities in a systematic and strategic manner in the short to medium-term.

环保报告

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本署主要负责评估物业的差饷与地租、修订有关帐目和发出征收通知书，并向政府决策局和部门提供物业估价服务、编制物业市场统计数字，以及执行《业主与租客（综合）条例》，并提供相关的咨询与调解服务。

环保政策和目标

差饷物业估价署致力确保在营运过程中履行环保责任，恪守《清新空气约章》的承诺。本署制定了下列环保政策和目标：

政策： 差饷物业估价署使用资源时，遵循「减用、再用和再造」三大原则。

目标： 节约资源和减少废物。

本署在运作各方面均体现环保文化，日常运作中亦以推行各项环保措施为要务。为此，本署委任内务秘书为「环保经理」，负责监察和检讨部门推行环保措施的情况。

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.

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.



提高员工的环保意识

为了提高员工的环保意识，鼓励他们身体力行环保概念，提倡节约能源和提高能源效益，以及争取员工持续支持环保，本署：

- 透过内联网定期公布各项环保内务管理措施和最新的环保计划；
- 发布资源节约小锦囊；
- 鼓励员工通过公务员建议书计划和部门协商委员会会议提出环保建议；
- 建立网上讨论区，方便员工讨论部门各项改善措施；以及
- 借着康乐社筹办的活动，将环保观念从办公室推展至日常生活中，例如在本署的电子布告板设立「交换角」，让员工刊登交换二手物品的电子广告；以可循环再用的竹制餐具套装作为会员的迎新礼品，以鼓励员工减少使用一次性的塑胶餐具。

节省能源

本署在日常工作中推行的节省能源措施包括：

办公室

- 当阳光直射室内时，将百叶帘放下；
- 员工即将进入房间（例如会议室）之前，才启动空调及照明；
- 午膳时间或没有人使用办公室时关掉电灯；

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 cyber 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. exchange goods among colleagues by posting e-advertisements on "Exchange Corner" in the Department's electronic bulletin board; encourage colleagues to minimise the consumption of single-use plastic utensils by giving out reusable bamboo cutlery sets as welcome gift for club members.

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;

- 使用省电的 T5 光管，节约能源；
 - 安排能源监督在午膳时间和下班时间后定期巡查，确保办公室及会议室的电灯、仪器仪表和空调关上；
 - 办公时间内将办公室文仪器材设定至省电模式；
 - 使用定时开关器于办公时间后关闭网络打印机；
 - 避免使用非必要的照明设备，并拆除过多的光管，把一般不会用作阅读文件的地方调暗；
 - 把电脑设备室的温度调高摄氏 1 至 2 度；
 - 提醒员工穿着轻便合适的衣服。当室外的气温高于摄氏 25.5 度时，将办公室的温度保持在摄氏 25.5 度；
 - 鼓励员工徒步上落一、两层楼，以取代使用升降机；
 - 于洗手间使用自动感应水龙头以节省用水；以及
 - 使用水龙头水流控制器，节省用水，并减少消耗供水时所需能量。
- 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.

汽车

- 鼓励共用部门车队，以减少汽油消耗量；
 - 事先计划路线，以缩短行车距离和时间，避开拥挤的地区；
 - 善用外出车辆或安排多人乘搭同一车辆，避免一人用车的情况；
 - 车辆等候时停车熄火，以节省能源和减少废气排放；
 - 密切监察汽车保养，确保车辆不会排出大量废气；以及
 - 密切留意汽车耗油量。
- 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.

Vehicles

善用纸张及信封

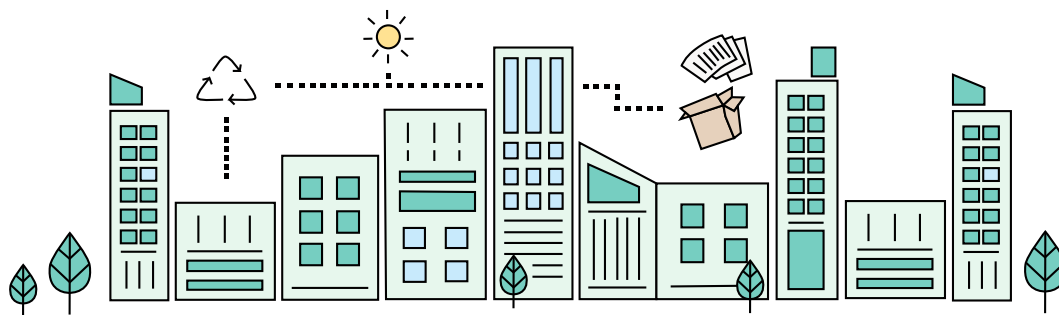
本署采取下列措施，以善用纸张及信封：

- 充分利用每张纸的正反面，并把多页资料印在同一张纸上；
- 把过时表格的空白一面用作草稿纸；
- 使用再造纸代替原木浆纸；
- 影印机旁设置环保盒，放置经单面使用的纸张，以使用于复印；
- 以可供重复使用的钉孔信封传递非机密文件；
- 于会议时使用平板电脑，减少列印会议文件；
- 重复使用信封及暂用档案夹；
- 发送传真文件后，无需再邮寄文件的正本，正本可供存档之用；
- 在适当情况下不使用传真封面页；
- 使用电脑接收传真文件，以便筛选垃圾邮件；
- 尽量缩短文件的分发名单；
- 减少指引和守则印文本的数目，广泛使用内联网和其他电子方式分发指引和守则；
- 将部门刊物、员工通讯等上载到本署的知识管理系统、电子布告板和网页；以及
- 于佳节传送电子贺卡。

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.



废物管理

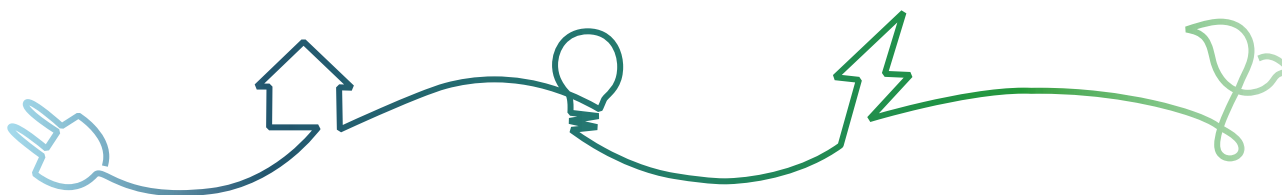
在「物尽其用，人人有责」的原则下，本署采取下列各项措施：

- 收集废纸 / 报纸作回收之用；
- 避免使用难以回收的纸张（例如纸杯及涂有塑料的纸）；
- 保持可回收的废纸干爽清洁，并尽量清除纸上的胶纸、钉书钉和回形针；
- 在日常运作以及在筹办会议和活动时，避免使用即弃物品；
- 交还用完的雷射打印碳粉盒和喷墨盒作回收之用；以及
- 参与由大厦管理处统筹的回收计划，在本署范围内放置回收箱。

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.



采购环保产品

本署致力推行环保采购，购买产品时尽可能考虑环保因素：

- 购置具有自动节能功能和符合能源效益的办公室文仪器材；
- 购置环保产品，例如再造纸、可替换笔芯的原子笔、可循环再造的碳粉盒 / 喷墨盒及环保电池 / 充电电池；
- 于采购时尽量采用环境保护署制定的环保规格；以及
- 购置具有双面影印 / 列印功能的影印机和打印机。

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.

环保方面的成果

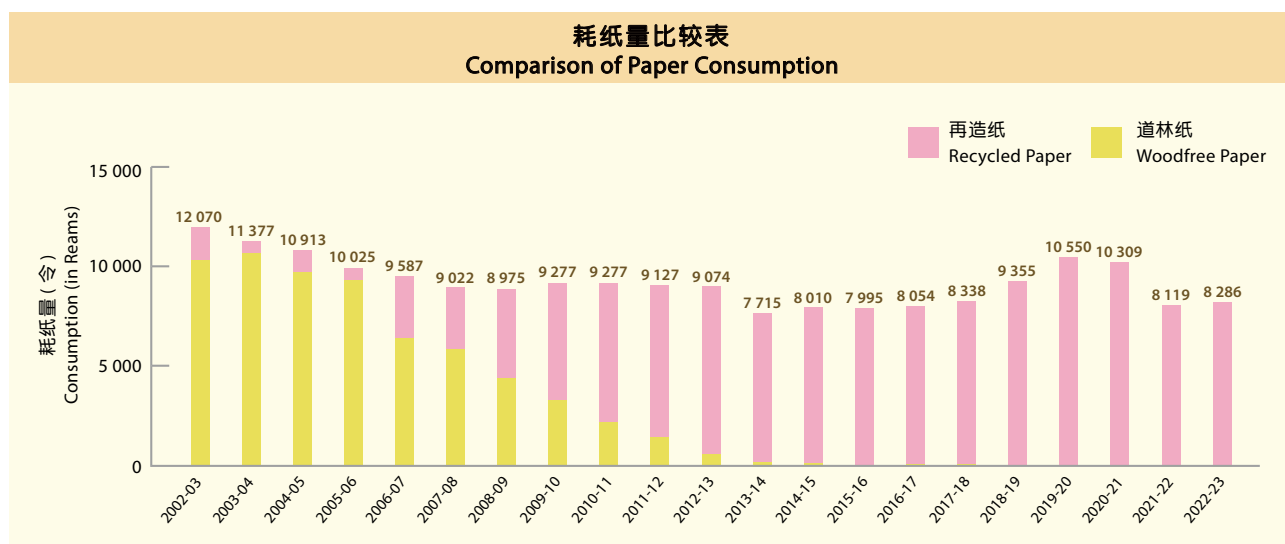
减少耗纸量

2022-23 年度本署的 A3 和 A4 纸耗用量合共为 8 286 令，较 2002-03 年度的 12 070 令减少 31.4%。此外，2022-23 年度 100% 的耗纸量为再造纸。

Green Performance

Reduced Consumption of Paper

The consumption of A3 and A4 paper in 2022-23 was 8 286 reams, indicating a reduction of 31.4% against 12 070 reams in 2002-03. Besides, 100% of the paper requirement for 2022-23 was met by recycled paper.



来年本署定当继续提醒同事注意保护环境，确保纸张用得其所。

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

本署分别于 2004 年及 2010 年推出「综合发单及缴款服务」及「电子差饷地租单」服务，自此本署的纸张及信封耗用量持续减少。截至 2023 年 3 月 31 日为止，约有 153 000 个独立帐目整合成大约 2 150 个综合帐目，拥有多个物业的缴纳人可选择收取一张综合征收通知书。同时，超过 76 700 个用户登记使用电子差饷地租单服务，连结超过 108 000 个缴纳人帐户，当中超过 62% 用户选择停收通知书印文本。本署会继续节约用纸，及提倡绿化环境。

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 2023, about 153 000 individual accounts were merged into around 2 150 consolidated accounts, and these payers holding multiple properties can receive a single consolidated demand. At the same time, over 76 700 subscribers have registered for the “e-RVD Bill” Service, linking up over 108 000 payer accounts, and over 62% of them opted to drop their paper bills. The Department will continue its efforts to reduce paper consumption and promote a greener environment.

减少和回收废物

本署继续积极减少制造废物，并鼓励废物回收。2022-23 年度共回收了 28 546 公斤废纸及 1 451 个用完的碳粉盒和喷墨盒。

Reduce and Recycle of Wastes

The Department has continued its efforts to reduce and recycle wastes. In 2022-23, 28 546 kilograms of waste paper and 1 451 numbers of empty toner/inkjet cartridges were collected for recycling.

清新空气约章

为配合《清新空气约章》的承诺，本署实施下列有助改善空气质素的环保标准和做法，并提醒员工注意：

- 遵守所有适用于汽车操作的条例和规例；
- 每年为部门车辆安排全面检查，确保车辆操作正常；以及
- 采取各项办公室和车辆操作的节能措施。

自2009年起，本署办事处所在的长沙湾政府合署已获颁发《良好级室内空气质素检定证书》。

前瞻

为响应政府节省能源和纸张的呼吁，本署会继续尽力节约用纸和用电。各科别将认真检讨并密切留意用纸和用电模式，务求令办公室的运作更具环保效益。

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 Cheung Sha Wan Government Offices, 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.



电子政府服务

为配合电子政府措施，推动无纸化作业流程以及提升顾客服务，本署一向主动积极推动各项电子化政府服务。除了物业资讯网、电子发单和电子缴款服务外，本署亦接受以电子方式递交《差饷条例》、《地租（评估及征收）条例》及《业主与租客（综合）条例》规定送达的法定表格及通知书。市民使用本署网页内的电子表格服务递交表格及通知书，是除了邮递或亲身递交方式外的一个更方便和环保的选项。本署亦为所有其他公用表格提供以电子方式递交表格的选项。本署会继续引进更多电子化服务，务求与市民合作节约用纸，提倡绿化环境。

工作流程及工序的数码化

为求体现环保文化，本署持续善用资讯科技，在开发或更新电脑系统时，尽量把内部工作流程及工序数码化，以期减省纸张用量。

电子档案保管系统

本署正为推行电子档案保管系统进行筹备工作。除了可以提升保存和管理政府档案的效率外，电子档案保管系统亦可进一步减少在公务上使用的纸张。

清新空气约章

本署将一如既往，在所有工作环节中采取节能措施，以恪守《清新空气约章》的承诺，为改善本港的空气质素出一分力。

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 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 is undertaking preparatory work in relation to the implementation of an ERKS to enhance efficiency in preparing and managing government records. The adoption of an ERKS will also reduce the use of paper in official businesses.

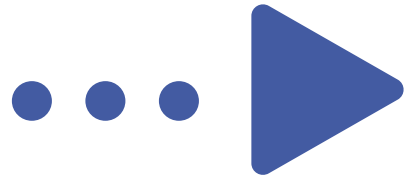
Clean Air Charter

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.

人力资源

Human Resources





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估价署网上学习系统和
知识管理系统
RVD e-Learning System and
Knowledge Management
System



1 萧家贤太平绅士
Mr Kevin KY SIU, JP
署长
Commissioner

2 蔡民伟太平绅士
Mr Leo M W CHOY, JP
副署长
Deputy Commissioner

3 吴清清女士
Ms Anita NG
助理署长(机构及科技事务)
Assistant Commissioner
(Corporate and Technology
Services)

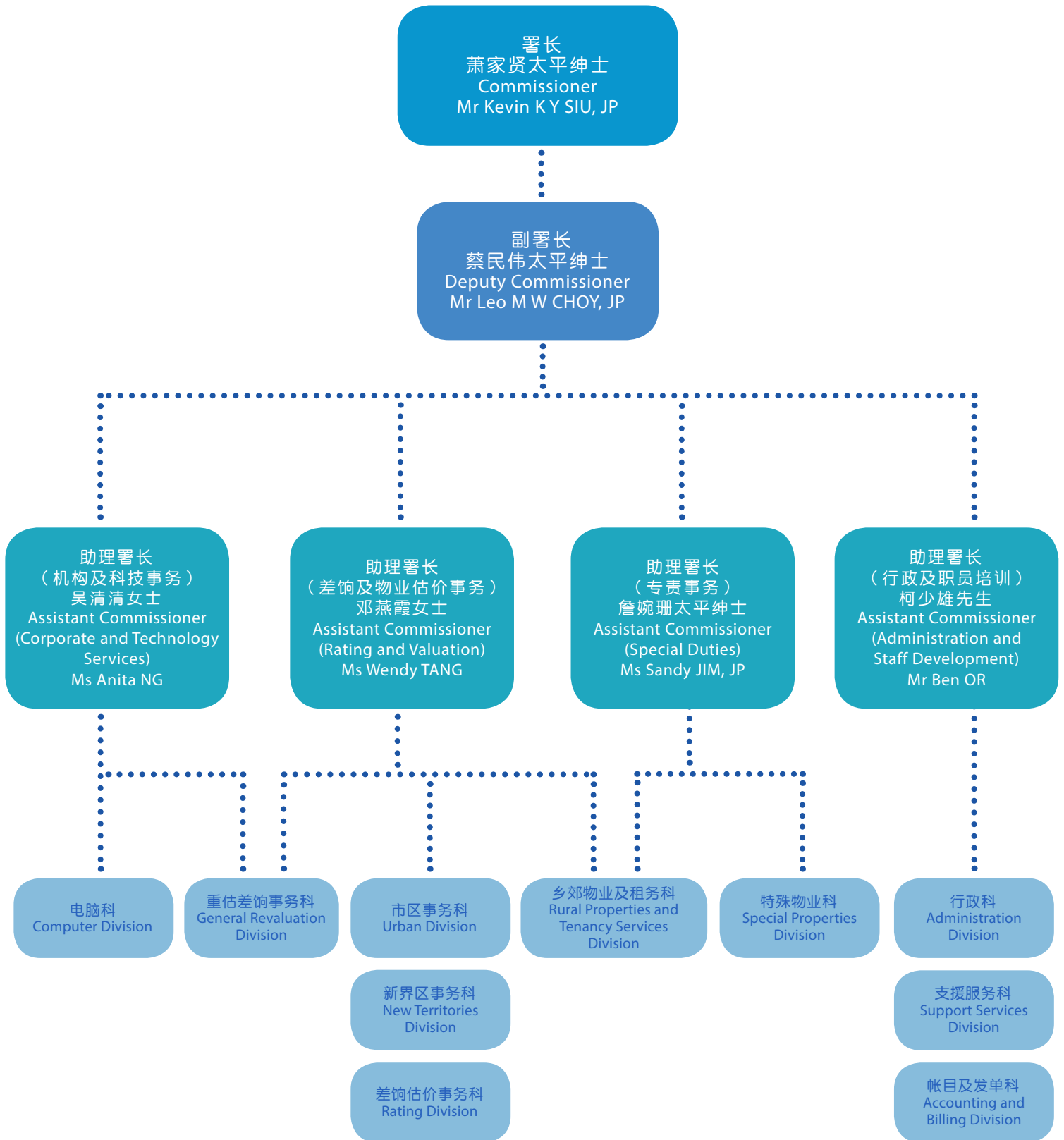
4 邓燕霞女士
Ms Wendy TANG
助理署长
(差饷及物业估价事务)
Assistant Commissioner
(Rating and Valuation)

5 詹婉珊太平绅士
Ms Sandy JIM, JP
助理署长(专责事务)
Assistant Commissioner
(Special Duties)

6 柯少雄先生
Mr Ben OR
助理署长(行政及职员培训)
Assistant Commissioner
(Administration and
Staff Development)



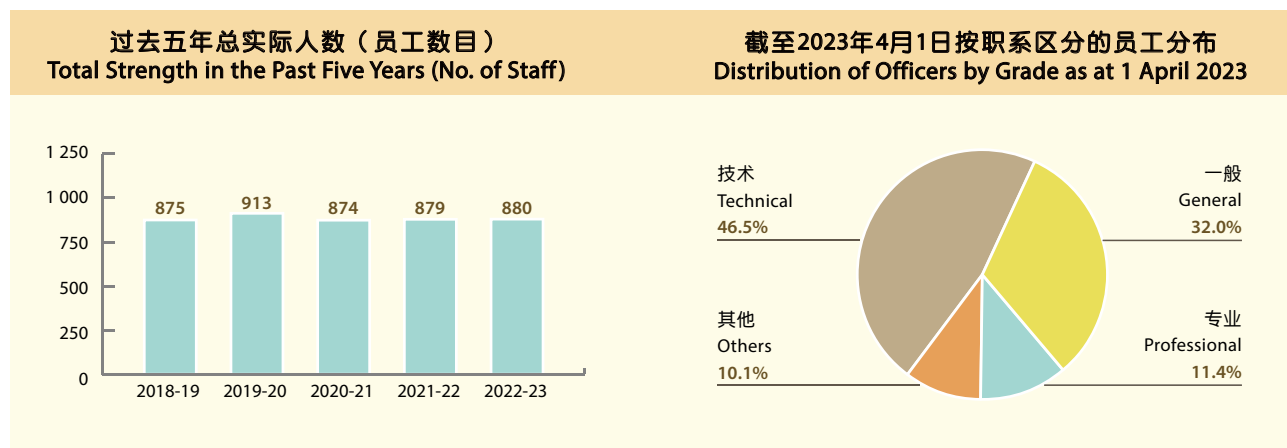
部门架构 (2023 年 4 月 1 日)
Organisation Structure (1 April 2023)



人手编制

截至 2023 年 4 月 1 日，本署实际总人数为 880 人，其中包括 100 名专业职系及 409 名技术职系人员，282 名一般职系及 89 名其他职系人员。

以下图表显示过去五年的实际总人数，以及截至 2023 年 4 月 1 日按职系区分的员工比例：



附录 B 列出 2022 年 4 月 1 日和 2023 年 4 月 1 日本署的编制与实际人数比较。

本署 2022-23 年度的个人薪酬（不计长俸、旅费、宿舍等开支）和部门开支达 6.64 亿元，上年度则为 5.96 亿元。

培训与发展计划

本署 2022-23 年度培训与发展计划顺利推行，年内每名部门职系人员平均受训 2.5 天。本署深知因应环境转变、工作量与日俱增、工作愈趋复杂，以及市民有更高的要求，员工须面对种种挑战，因此安排多方面的培训和发展课程，内容既针对本署提供服务的需要，又照顾到员工的事业发展与个人抱负。

Staffing

As at 1 April 2023, the Department had a total strength of 880 officers comprising 100 professional and 409 technical officers, 282 officers of general grade and 89 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 2023:

Annex B sets out a comparison of the establishment and strength as at 1 April 2022 and 1 April 2023.

Expenditure on personal emoluments (other than pensions, passages, quarters, etc.) and charges for departmental expenses amounted to \$664 million in 2022-23, compared with \$596 million in the preceding year.

Training and Development Plan

The Departmental Training and Development Plan for 2022-23 was implemented successfully. During the year, each departmental grade staff received training for 2.5 days on average. The Department is fully aware of challenges faced by staff 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 career development needs and personal aspirations of staff.

专业系人员培训

为加深员工对「一国两制」和当代中国的了解，拓展国际视野以配合香港积极融入国家发展大局，本署已全面恢复安排个别同事参加自2023年初所有防疫措施和旅游限制解除后，在内地复办的国家事务研习课程。

年内，本署安排所有专业系人员参观香港故宫文化博物馆，让同事透过欣赏中国艺术和文物古迹，进一步培养专业精神和创新观念，并增强他们对国民身份的认同，以及加深对国家历史和发展的认识。本署亦会继续安排同事参加公务员学院举办的其他国家事务研习课程。

Professional Staff Training

To deepen staff members' understanding of "One Country, Two System" and contemporary China, and broaden their global perspectives with a view to supporting Hong Kong's active integration into the overall development of the country, the Department has fully resumed the arrangement of sending selected officers to attend the National Studies programmes held on the Mainland that have been resumed since the lifting of all anti-epidemic measures and travel restrictions in early 2023.

During the year, the Department organised visits to the Hong Kong Palace Museum for all professional officers to further instil professionalism and innovation in them through appreciation of Chinese arts and cultural heritage, strengthen their sense of national identity and enhance the understanding of the country's history and developments. The Department will also continue to arrange staff to attend other national studies courses offered by Civil Service College.



持续专业发展方面，本署年内为拥有专业资格的人员和见习人员举办了两场内部研讨会。

为物业估价测量见习生、年资较浅的物业估价测量师 / 助理物业估价测量师而设的师友制计划，早于 2003 年年初和 2004 年 9 月相继推出。自 2018-19 年度，本署更将师友制计划扩展至物业估价主任及见习物业估价主任职系。年内，本署已安排 10 名高级物业估价测量师指导 37 名年资较浅的物业估价测量师，而 10 名资深的物业估价测量师则指导 17 名物业估价测量见习生。

与海外同业交流

掌握估价专业的最新发展，包括海外的估价实务尤为重要。故此，本署经常与海外同业保持联系，并互相分享行业知识和经验。

本署 10 名人员于 2022 年 6 月参加国际房产税学会与国际评估人员协会合办的网上研讨会。另外，六名人员于 2022 年 10 月至 2023 年 3 月期间参加国际房产税学会举办的网上培训系列。

专业资格

2022-23 年度，本署九名人员通过香港测量师学会的专业评核试最终评审，成为该学会的专业会员。

For continuing professional development, two in-house seminars were held for professionally qualified officers and trainees of the Department during the year.

The mentoring schemes for Valuation Surveying Graduates (VSGs) and junior Valuation Surveyors (VSs)/Assistant Valuation Surveyors have been in place since early 2003 and September 2004 respectively. Since 2018-19, the mentoring scheme has also been extended to the Valuation Officer and Valuation Officer Trainee grades. During the year, there were 37 junior VSs placed under the mentorship of 10 Senior Valuation Surveyors, as well as 17 VSGs under the mentorship of 10 experienced VSs.

Exchanges with Overseas Counterparts

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

In June 2022, 10 staff members attended a virtual valuation symposium jointly organised by the International Property Tax Institute (IPTI) and the International Association of Assessing Officers. In addition, six staff members attended an online valuation training series organised by the IPTI during October 2022 and March 2023.

Professional Membership

In 2022-23, nine officers passed the Final Assessment of Professional Competence conducted by the Hong Kong Institute of Surveyors and were elected to professional membership.

内部培训课程

本署职员培训组举办了多类型内部职业培训课程和经验分享会，内容涉及不同课题，包括部门电脑系统运作、估价实务与工作程序。年内举办的课程合计 50 班，涵盖 30 个课题，共有 1 023 名学员出席。

此外，年内本署亦举办四个度身订造的工作坊，内容涵盖设计思维训练和顾客服务两个范畴，共有 106 名同事参加。

为提高员工对资讯科技保安的意识和了解，以及让他们更明白有关的责任，本署为合共 940 名员工举办了 26 节资讯科技保安意识训练讲座。

为了让同事深入认识分间单位的租务管制，以应对相关工作挑战，本署亦举办了一系列简介会和工作坊。

另有 84 名新聘任人员和新到任的一般及共通职系人员参加了年内举办的部门入职讲座。

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 50 classes covering 30 topics were held with a total attendance of 1 023 trainees.

Customised workshops on design thinking and customer service were also held in house during the year. A total of four classes for the above two areas were arranged for 106 staff members.

Informational technology (IT) security training was conducted for all staff of the Department. A total of 26 sessions for 940 staff members had been organised to raise staff's awareness and understanding of IT security as well as their responsibilities in this respect.

To enhance staff members' knowledge for coping with the work challenges in respect of tenancy control on subdivided units, a series of briefings and workshops were arranged.

In-house induction seminars were held for 84 new recruits as well as officers of the general and common grades posted to the Department during the year.



其他培训课程

至于由公务员学院、政府其他决策局 / 部门和服务提供者举办的各类课程，年内共有 1 044 人次参加，当中有 98 名人次修读了不同的电脑课程。

估价署网上学习系统和知识管理系统

除网上学习系统之外，本署于 2013 年 2 月推出知识管理系统，目的是改善搜集、分享和应用机构知识的途径。两个系统均方便员工经内联网善用网上学习资源。

2022-23 年度，网上学习系统共录得约 2 396 次点击，分布不同的网上课程。知识管理系统作为「一站式知识平台」，已成为署内资讯和知识的单一接触点，提供各种协作工具，包括项目支援工具与讨论区，让同事就有兴趣的课题分享资讯和交流意见。

Other Training Courses

For other wide-ranging courses organised by the Civil Service College, other Government bureaux/ departments and service providers, a total attendance of 1 044 was recorded during the year, of which 98 are related to various computer courses.

RVD e-Learning System and Knowledge Management System

In addition to the e-Learning System, the Department rolled out the Knowledge Management System (KMS) in February 2013 to improve the way of capturing, sharing and using organisational knowledge. Both systems provide our staff with user-friendly access to learning resources via the Intranet.

In 2022-23, about 2 396 hits to the e-Learning System on various web-courses were recorded. Serving as a “one-stop knowledge shop”, the KMS provides a single access point for internal information and knowledge as well as collaborative tools including project support tools and discussion forum for colleagues sharing advice and information on topics of interest.



职员关系和参与

在 2022 年，两名同事分别荣获行政长官公共服务奖状和公务员事务局局长嘉许状。对于他们杰出的表现和服务社会的热诚得到认同，我们感到很高兴，并会团结一致继续追求卓越和提供优质服务。



此外，本署十分重视管职双方有效的沟通，并致力确保员工能自由发表意见，以促进良好的管职关系。

由职方、管方和公务员事务局代表组成的部门协商委员会，提供一个有效的沟通平台。委员会定期开会，商讨影响员工福祉的事宜，会后亦迅速跟进会上所提出的事项。

一般职系协商委员会旨在透过定期会议，加强管方与一般职系人员的沟通和合作。

Staff Relations and Participation

In 2022, two staff members were separately awarded the Chief Executive's Commendation for Community Service and the Secretary for the Civil Service's Commendation Award. We are delighted for the recognition of their exemplary performance and dedication to serving the community, and will continue to strive for excellence and delivery of high quality services as a team.



Besides, 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.

Human Resources 人力资源

为庆祝本署成立 75 周年，并感谢员工多年来的贡献，管方设立了临时咖啡角，为所有员工送上各种茶点小食。这个既欢乐又难忘的活动深受员工欢迎。

To celebrate the 75th Anniversary of the Department and appreciate staff's contribution over the years, the management set up a pop-up coffee corner serving all staff with a variety of light refreshments. This was a joyful and memorable event well received by staff.



本署亦会恒常举办工余茶叙，让管职双方在轻松的气氛下聚首一堂，交流专业知识、分享工作经验和交换意见。

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.

部门的公务员建议书审核委员会，专责评审员工就提高工作效率、改善公共服务质素或节流方法等方案提交的建议。建议提议者会获颁予纪念品，以感谢他们对本部门的公务员建议书计划的支持。

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.

有关员工的消息，每月会透过内联网发送的《部门快讯》报道。此外，每年编印的部门杂志《估艺集》，内容丰富，包括部门花絮和不同题材的文章，全部稿件均由本署职员提供。

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.

社交和康乐活动

本署一向鼓励同事注重健康生活，积极参与义工服务，建立关爱社会。

康乐社

本署康乐社举办多场足球活动、书法兴趣班、桌遊体验日、长跑课程，以及乒乓球、保龄球及飞镖比赛，大受同事欢迎。

在喜庆节日如中秋节及农历新年，康乐社为同事安排订购应节礼品，反应热烈。此外，康乐社亦举办了中秋节猜灯谜及新春抽奖，与同事们共贺佳节。

本署义工队与多个非牟利团体合作，关顾社会上不同阶层有需要人士，这些团体包括循道卫理杨震社会服务处、香港基督教服务处和健康快车等。义工队亦积极参与社区各类义工服务，例如探访长者和弱势社羣等。



康乐社的经费来源包括员工福利基金、入会费和各项活动的报名费。

慈善活动

本署参与公益金举办的各项活动，筹得善款逾28 000元。

Social and Recreation

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

Recreation Club

The Department's Recreation Club organised several football activities, interest classes on Chinese calligraphy, board games sessions, a long-distance running course and competitions on table tennis, bowling and darts, 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 and Chinese New Year lucky draw to share the festive joyfulness.

The Volunteer Service Team of the Department worked together with different non-profit making organisations, such as Yang Memorial Methodist Social Service, Hong Kong Christian Service and Lifeline Express, etc. to serve the people in need from all walks of life. The Volunteer Service Team also actively participated in a wide variety of volunteer services in the community, such as paying home visits to the elderly and underprivileged, etc.

Sources of funds for the Club include the Staff Welfare Fund, subscriptions from members and enrolment fees for various activities.

Charity

The Department raised over \$28 000 in total for various charity events organised by the Community Chest.

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Table 表 1

估价册 - 截至 2023 年 4 月 1 日各地区的已估价物业 Valuation List - Assessments by District as at 1 April 2023

地区	District	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	154 173	84 619 214
湾仔	Wan Chai	115 403	49 153 719
东区	Eastern	204 636	51 547 746
南区	Southern	92 087	28 134 635
港岛	Hong Kong	566 299	213 455 313
油尖旺	Yau Tsim Mong	191 002	64 563 917
深水埗	Sham Shui Po	138 189	32 691 802
九龙城	Kowloon City	160 776	38 357 186
黄大仙	Wong Tai Sin	95 574	19 895 456
观塘	Kwun Tong	153 731	44 902 619
九龙	Kowloon	739 272	200 410 981
葵青	Kwai Tsing	114 924	45 617 870
荃湾	Tsuen Wan	136 084	30 596 685
屯门	Tuen Mun	182 771	25 800 347
元朗	Yuen Long	207 303	32 790 770
北区	North	109 109	15 493 987
大埔	Tai Po	126 611	20 090 561
沙田	Sha Tin	240 360	50 985 022
西贡	Sai Kung	176 876	35 051 756
离岛	Islands	61 740	23 805 656
新界	New Territories	1 355 778	280 232 654
总数	OVERALL	2 661 349	694 098 948

估价册 - 截至 2023 年 4 月 1 日各地区的已估价私人住宅物业
Valuation List - Private Domestic Assessments by District as at 1 April 2023

地区 District	A 及 B 类 Classes A & B		C 类 Class C		D 及 E 类 Classes D & E		杂类物业* Miscellaneous*		总数 Total	
	数量 Number	应课差餉租值 Rateable Value (千元 '000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区 Central and Western	73 488	12 999 655	9 964	3 762 194	14 154	11 456 618	433	218 487	98 039	28 436 953
湾仔 Wan Chai	51 415	9 024 232	8 991	3 103 009	12 490	8 942 585	239	44 486	73 135	21 114 312
东区 Eastern	136 378	22 417 613	16 988	5 155 894	5 569	2 844 491	184	103 911	159 119	30 521 909
南区 Southern	46 294	6 898 953	4 018	1 398 070	11 441	10 517 621	64	144 859	61 817	18 959 504
港岛 Hong Kong	307 575	51 340 452	39 961	13 419 167	43 654	33 761 315	920	511 743	392 110	99 032 677
油尖旺 Yau Tsim Mong	100 141	13 797 659	14 671	4 589 370	4 995	2 708 446	391	63 120	120 198	21 158 594
深水埗 Sham Shui Po	86 606	11 159 097	6 906	1 764 012	3 891	2 029 582	301	181 778	97 704	15 134 468
九龙城 Kowloon City	88 091	12 816 106	18 941	5 267 276	12 499	6 456 438	223	357 179	119 754	24 896 999
黄大仙 Wong Tai Sin	72 019	8 594 698	1 437	415 777	502	221 934	113	10 489	74 071	9 242 898
观塘 Kwun Tong	95 095	11 576 025	1 560	361 278	202	58 115	137	44 827	96 994	12 040 244
九龙 Kowloon	441 952	57 943 584	43 515	12 397 712	22 089	11 474 515	1 165	657 392	508 721	82 473 203
葵青 Kwai Tsing	68 294	8 478 601	2 951	716 445	624	191 928	276	64 122	72 145	9 451 096
荃湾 Tsuen Wan	77 869	11 381 977	8 634	2 001 532	2 030	740 295	388	48 694	88 921	14 172 498
屯门 Tuen Mun	126 251	12 504 032	4 988	844 201	3 454	1 153 779	296	110 006	134 989	14 612 018
元朗 Yuen Long	143 681	13 949 657	15 185	2 801 806	9 362	2 371 300	1 418	47 650	169 646	19 170 413
北区 North	81 682	7 391 114	3 808	466 830	4 121	898 332	1 550	49 348	91 161	8 805 624
大埔 Tai Po	83 666	9 334 762	8 157	1 605 400	9 261	3 398 721	496	42 600	101 580	14 381 483
沙田 Sha Tin	150 222	19 955 157	17 675	4 338 860	7 458	3 232 015	215	201 181	175 570	27 727 212
西贡 Sai Kung	131 951	19 017 998	9 985	2 452 575	6 330	3 560 154	119	129 520	148 385	25 160 247
离岛 Islands	39 627	4 022 958	8 588	1 713 448	4 064	1 629 540	267	9 021	52 546	7 374 967
新界 New Territories	903 243	106 036 257	79 971	16 941 096	46 704	17 176 064	5 025	702 141	1 034 943	140 855 559
总数 OVERALL	1 652 770	215 320 293	163 447	42 757 976	112 447	62 411 894	7 110	1 871 277	1 935 774	322 361 439

* 杂类住宅单位包括用作住宅的阁楼、天台建筑物等。

• 上述数字包括资助出售房屋（如居者有其屋等）及在租者置其屋计划下已售出的前租住公屋单位，但不包括另行评估的车位。

* 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.

Table 表 3

估价册 - 截至 2023 年 4 月 1 日各地区的已估价公屋住宅物业
Valuation List - Public Domestic Assessments by District as at 1 April 2023

地区 District	香港房屋委员会 HONG KONG HOUSING AUTHORITY	租者置其屋计划下 Former Rental Housing Units sold under TPS *				租住公屋 Rental Housing		香港房屋协会及 香港平民屋宇有限公司 # HONG KONG HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED #	
		租者置其屋计划下 已售出的前租住公屋单位 Former Rental Housing Units sold under TPS *		租者置其屋计划下 仍未售出的单位 Units unsold under TPS *		非租者置其屋计划 Non TPS *		租住公屋 Rental Housing	
		数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区 Central and Western		-	-	-	-	5	40 604	878	189 494
湾仔 Wan Chai		-	-	-	-	-	-	3	205 731
东区 Eastern		2 976	315 885	651	51 208	73	3 061 723	1 409	364 528
南区 Southern		8 871	649 526	1 656	95 434	42	1 585 659	5	43 988
港岛 Hong Kong		11 847	965 412	2 307	146 642	120	4 687 986	2 295	803 741
油尖旺 Yau Tsim Mong		-	-	-	-	4	288 582	662	68 100
深水埗 Sham Shui Po		5 527	361 164	1 203	61 547	137	5 063 700	8	70 007
九龙城 Kowloon City		-	-	-	-	47	2 058 915	18	412 923
黄大仙 Wong Tai Sin		19 320	1 474 009	4 096	232 848	136	4 822 754	-	-
观塘 Kwun Tong		12 351	781 157	3 703	164 490	214	9 104 194	342	333 275
九龙 Kowloon		37 198	2 616 330	9 002	458 885	538	21 338 145	1 030	884 303
葵青 Kwai Tsing		12 583	943 488	2 027	108 445	160	6 181 882	469	210 817
荃湾 Tsuen Wan		-	-	-	-	184	1 161 836	175	142 474
屯门 Tuen Mun		14 886	811 950	6 467	254 874	66	1 916 793	-	-
元朗 Yuen Long		6 814	335 895	1 669	77 577	115	2 644 208	-	-
北区 North		15 065	909 423	2 524	120 347	28	1 130 127	158	27 203
大埔 Tai Po		16 952	1 421 713	3 934	236 835	17	580 501	-	-
沙田 Sha Tin		23 693	1 892 668	2 827	178 510	111	5 246 790	19	249 291
西贡 Sai Kung		12 544	1 016 823	2 663	167 656	37	2 034 781	249	124 006
离岛 Islands		-	-	-	-	71	1 341 200	-	-
新界 New Territories		102 537	7 331 961	22 111	1 144 244	789	22 238 117	1 070	753 792
总数 OVERALL		151 582	10 913 702	33 420	1 749 771	1 447	48 264 249	4 395	2 441 836

包括香港房屋协会长者安居乐住屋计划下兴建的单位。

• 另行评估的车位并不包括在上述数字内。

• 上述数字所表示的估价物业多以大厦为单位，但经租者置其屋计划已售出或仍未售出的单位普遍会以个别单位数目显示。

* 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.

估价册 - 截至 2023 年 4 月 1 日各地区的已估价铺位及其他商业楼宇
Valuation List - Shop and Other Commercial Assessments by District as at 1 April 2023

地区	District	铺位 Shop		其他商业楼宇 Other Commercial	
		数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	9 124	8 024 135	2 504	4 245 222
湾仔	Wan Chai	8 236	7 599 687	2 152	3 203 936
东区	Eastern	8 534	3 975 208	906	849 996
南区	Southern	2 278	1 303 660	609	258 707
港岛	Hong Kong	28 172	20 902 690	6 171	8 557 861
油尖旺	Yau Tsim Mong	21 401	16 699 514	3 897	5 539 042
深水埗	Sham Shui Po	9 636	4 443 097	1 404	635 592
九龙城	Kowloon City	7 521	3 196 598	884	756 722
黄大仙	Wong Tai Sin	3 585	2 106 296	146	129 367
观塘	Kwun Tong	6 280	5 015 422	308	416 537
九龙	Kowloon	48 423	31 460 928	6 639	7 477 259
葵青	Kwai Tsing	4 038	2 539 931	171	181 627
荃湾	Tsuen Wan	5 915	3 549 531	195	472 714
屯门	Tuen Mun	5 748	2 979 992	149	263 772
元朗	Yuen Long	8 144	4 296 767	409	501 523
北区	North	2 991	2 090 509	58	70 040
大埔	Tai Po	2 901	1 619 533	137	206 458
沙田	Sha Tin	5 256	5 503 150	108	292 469
西贡	Sai Kung	3 792	3 013 193	42	55 729
离岛	Islands	2 758	3 975 721	66	161 663
新界	New Territories	41 543	29 568 326	1 335	2 205 996
总数	OVERALL	118 138	81 931 944	14 145	18 241 116

Table 表 5

估价册 - 截至 2023 年 4 月 1 日各地区的已估价写字楼及工贸大厦
Valuation List - Office and Industrial/Office Assessments by District as at 1 April 2023

地区	District	写字楼 Office		工贸大厦 Industrial/Office	
		数量 Number	应课差饷租值 Rateable Value (千元 \$'000)	数量 Number	应课差饷租值 Rateable Value (千元 \$'000)
中西区	Central and Western	21 568	27 987 503	-	-
湾仔	Wan Chai	13 162	12 231 767	-	-
东区	Eastern	3 974	6 145 879	196	154 385
南区	Southern	1 797	1 161 184	26	10 260
港岛	Hong Kong	40 501	47 526 332	222	164 645
油尖旺	Yau Tsim Mong	21 615	12 001 027	87	24 621
深水埗	Sham Shui Po	2 230	1 082 218	949	437 719
九龙城	Kowloon City	1 101	805 717	16	7 989
黄大仙	Wong Tai Sin	370	251 911	340	71 378
观塘	Kwun Tong	4 754	6 869 287	1 072	565 841
九龙	Kowloon	30 070	21 010 160	2 464	1 107 548
葵青	Kwai Tsing	988	975 539	319	269 830
荃湾	Tsuen Wan	1 837	830 826	441	42 136
屯门	Tuen Mun	893	181 013	-	-
元朗	Yuen Long	642	170 330	-	-
北区	North	230	119 608	48	15 640
大埔	Tai Po	61	20 470	-	-
沙田	Sha Tin	2 406	1 797 668	98	42 048
西贡	Sai Kung	54	59 252	-	-
离岛	Islands	409	748 593	-	-
新界	New Territories	7 520	4 903 300	906	369 654
总数	OVERALL	78 091	73 439 792	3 592	1 641 847

估价册 - 截至 2023 年 4 月 1 日各地区的已估价工厂大厦及货仓
Valuation List - Factory and Storage Assessments by District as at 1 April 2023

地区	District	工厂大厦 Factory		货仓 Storage	
		数量 Number	应课差餉租值 Rateable Value (千元 \$'000)	数量 Number	应课差餉租值 Rateable Value (千元 \$'000)
中西区	Central and Western	374	126 460	-	-
湾仔	Wan Chai	-	-	-	-
东区	Eastern	6 152	2 382 860	59	185 263
南区	Southern	4 077	1 333 630	10	45 012
港岛	Hong Kong	10 603	3 842 950	69	230 275
油尖旺	Yau Tsim Mong	2 456	508 442	-	-
深水埗	Sham Shui Po	5 742	2 284 805	52	181 556
九龙城	Kowloon City	3 413	1 257 779	109	143 370
黄大仙	Wong Tai Sin	3 690	1 093 188	2	2 784
观塘	Kwun Tong	20 585	5 996 293	120	293 436
九龙	Kowloon	35 886	11 140 507	283	621 147
葵青	Kwai Tsing	18 786	4 676 665	808	4 216 336
荃湾	Tsuen Wan	12 453	3 661 979	387	755 797
屯门	Tuen Mun	7 246	1 958 096	271	175 549
元朗	Yuen Long	1 191	972 885	100	164 619
北区	North	2 013	699 116	43	180 243
大埔	Tai Po	343	1 055 997	-	-
沙田	Sha Tin	10 042	2 342 336	304	906 195
西贡	Sai Kung	38	835 513	5	9 258
离岛	Islands	25	142 259	115	302 808
新界	New Territories	52 137	16 344 846	2 033	6 710 804
总数	OVERALL	98 626	31 328 303	2 385	7 562 226

Table 表 7

估价册 - 截至 2023 年 4 月 1 日各类物业的估价及应课差饷租值

Valuation List - Distribution of Assessments and Rateable Values by Category as at 1 April 2023

类别	Category	数量 Number	%	应课差饷租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 975 036	74.2	374 817 295	54.0
铺位及其他商业楼宇	Shop and Other Commercial Premises	132 283	5.0	100 173 060	14.4
写字楼	Office	78 091	2.9	73 439 792	10.6
工贸大厦	Industrial/Office Premises	3 592	0.1	1 641 847	0.2
工厂大厦	Factory	98 626	3.7	31 328 303	4.5
货仓	Storage Premises	2 385	0.1	7 562 226	1.1
车位 *	Car Parking Spaces *	307 950	11.6	17 729 355	2.6
其他物业	Others	63 386	2.4	87 407 071	12.6
总数	OVERALL	2 661 349	100.0	694 098 948	100.0

* 包括住宅及非住宅车位。

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

估价册 - 截至 2023 年 4 月 1 日按应课差饷租值划分的已估价物业
Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2023

应课差饷租值 (元) Rateable Value Range (\$)	港岛 Hong Kong	九龙 Kowloon	新界 New Territories	总数 Total	%	累积 % ^ Cumulative % ^
3 001 - 9 999	2 360	5 568	15 923	23 851	0.9	0.9
10 000 - 19 999	4 657	14 948	54 905	74 510	2.8	3.7
20 000 - 29 999	22 155	21 119	69 161	112 435	4.2	7.9
30 000 - 39 999	32 322	36 645	52 529	121 496	4.6	12.5
40 000 - 49 999	17 021	20 804	47 267	85 092	3.2	15.7
50 000 - 59 999	6 098	18 483	39 266	63 847	2.4	18.1
60 000 - 69 999	4 688	23 561	47 048	75 297	2.8	20.9
70 000 - 79 999	7 361	34 282	61 508	103 151	3.9	24.8
80 000 - 89 999	7 762	35 134	73 708	116 604	4.4	29.2
90 000 - 99 999	13 876	42 186	81 462	137 524	5.2	34.3
100 000 - 119 999	35 881	86 506	196 896	319 283	12.0	46.3
120 000 - 139 999	52 374	76 088	172 006	300 468	11.3	57.6
140 000 - 159 999	59 013	61 933	125 306	246 252	9.3	66.9
160 000 - 179 999	48 846	47 953	85 775	182 574	6.9	73.7
180 000 - 199 999	41 919	33 738	49 425	125 082	4.7	78.4
200 000 - 249 999	57 749	55 204	72 486	185 439	7.0	85.4
250 000 - 299 999	30 606	28 520	33 530	92 656	3.5	88.9
300 000 - 349 999	22 109	20 983	16 402	59 494	2.2	91.1
350 000 - 399 999	13 674	14 284	10 660	38 618	1.5	92.6
400 000 - 449 999	11 565	10 462	6 849	28 876	1.1	93.7
450 000 - 499 999	10 131	8 139	5 767	24 037	0.9	94.6
500 000 - 599 999	13 214	9 261	7 510	29 985	1.1	95.7
600 000 - 749 999	13 199	8 429	7 102	28 730	1.1	96.8
750 000 - 999 999	13 166	7 075	6 571	26 812	1.0	97.8
1 000 000 - 1 499 999	10 474	6 268	5 750	22 492	0.8	98.6
1 500 000 - 1 999 999	3 931	3 304	2 811	10 046	0.4	99.0
2 000 000 - 2 999 999	3 528	3 019	2 664	9 211	0.3	99.3
3 000 000 - 9 999 999	5 045	3 939	3 939	12 923	0.5	99.8
10 000 000 - 99 999 999	1 540	1 418	1 510	4 468	0.2	100.0
100 000 000 - 999 999 999	33	18	39	90	*	100.0
1 000 000 000 - 99 999 999 999	2	1	3	6	*	100.0
总数 OVERALL	566 299	739 272	1 355 778	2 661 349	100.0	-

* 低于 0.05%。

^ 在“%”及“累积%”二栏内之数字是独立计算得来，由于四舍五入关系，最后一栏的数字，表面上看来可能出现误差。

* 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.

地租登记册 - 截至 2023 年 4 月 1 日各地区的已估价物业
Government Rent Roll - Assessments by District as at 1 April 2023

地区	District	不超逾最低应课差餉租值 *		超逾最低应课差餉租值	
		数量	应课差餉租值	数量	应课差餉租值
		Number	Rateable Value	Number	Rateable Value
			(千元 \$'000)		
中西区	Central and Western	123		16 103	20 254 255
湾仔	Wan Chai	4		12 681	6 940 956
东区	Eastern	113		49 830	13 751 337
南区	Southern	12		48 652	12 084 606
港岛	Hong Kong	252		127 266	53 031 154
油尖旺	Yau Tsim Mong	47		58 606	22 622 404
深水埗	Sham Shui Po	342		136 294	29 956 654
九龙城	Kowloon City	11		62 577	20 057 088
黄大仙	Wong Tai Sin	70		95 475	18 876 264
观塘	Kwun Tong	308		153 583	40 811 024
九龙	Kowloon	778		506 535	132 323 435
葵青	Kwai Tsing	365		113 809	36 900 275
荃湾	Tsuen Wan	2 644		135 975	27 313 207
屯门	Tuen Mun	5 261		179 404	24 534 395
元朗	Yuen Long	31 115		196 773	29 263 311
北区	North	37 815		98 808	13 603 978
大埔	Tai Po	31 174		118 156	18 833 925
沙田	Sha Tin	5 031		235 015	47 391 600
西贡	Sai Kung	15 808		171 658	34 472 833
离岛	Islands	20 645		58 173	21 272 014
新界	New Territories	149 858		1 307 771	253 585 538
总数	OVERALL	150 888		1 941 572	438 940 127

* 凡物业的应课差餉租值不超逾最低应课差餉租值 3 000 元，用以计算地租的应课差餉租值在法律上当作为 1 元，而应缴地租为每年 0.03 元。实际上，本署不会向这类物业发出征收地租通知书。

* 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.

2022-23 年度临时估价及删除估价 *
Interim Valuations and Deletions in 2022-23 *

区域 Area		差饷及地租 Rates and Government Rent		只计差饷 Rates Only		只计地租 Government Rent Only	
		临时估价 Interim Valuations	删除估价 Deletions	临时估价 Interim Valuations	删除估价 Deletions	临时估价 Interim Valuations	删除估价 Deletions
港岛 Hong Kong	数量 Number	792	183	4 286	2 062	8	7
	应课差饷租值 Rateable Value (千元 \$'000)	923 871	638 030	2 253 432	1 991 499	674 322	681 947
九龙 Kowloon	数量 Number	6 014	1 123	2 412	1 646	24	405
	应课差饷租值 Rateable Value (千元 \$'000)	2 459 009	1 243 628	1 567 453	959 420	568 042	1 198 959
新界 New Territories	数量 Number	20 037	1 763	2 084	290	2 034	1 169
	应课差饷租值 Rateable Value (千元 \$'000)	3 938 516	964 006	855 438	191 127	1 179 422	1 596 997
总数 OVERALL	数量 Number	26 843	3 069	8 782	3 998	2 066	1 581
	应课差饷租值 Rateable Value (千元 \$'000)	7 321 397	2 845 664	4 676 324	3 142 045	2 421 786	3 477 904

* 不包括在估价册 / 地租登记册直接载入和删除的估价。

* Exclude assessments directly inserted into and excluded from the Valuation List/Government Rent Roll.

Table 表 11

2023-24 年度重估应课差餉租值 - 对主要类别物业的影响⁽¹⁾ 2023-24 General Revaluation - Effect on Main Property Types⁽¹⁾

物业类别 Property Type	差餉 Rates			地租 Government Rent		
	应课差餉租值 平均增减 Average Change in Rateable Value %	平均每月 差餉 (元) Average Rates Payment \$p.m.	平均每月 差餉增减 (元) Average Change in Rates \$p.m.	应课差餉租值 平均增减 Average Change in Rateable Value %	平均每月 地租 (元) Average Govt. Rent Payment \$p.m.	平均每月 地租增减 (元) Average Change in Govt. Rent \$p.m.
小型私人住宅物业 ⁽²⁾ Private Small Domestic Premises ⁽²⁾	*	543	#	+0.4	314	+1
中型私人住宅物业 ⁽²⁾ Private Medium Domestic Premises ⁽²⁾	-1.1	1 090	-11	-0.6	628	-3
大型私人住宅物业 ⁽²⁾ Private Large Domestic Premises ⁽²⁾	-1.1	2 284	-25	-1.1	1 191	-13
私人住宅物业 Private Domestic Premises	-0.4	694	-3	+0.1	383	#
公屋住宅物业 ⁽³⁾ Public Domestic Premises ⁽³⁾	+0.6	260	+1	+0.8	153	+1
所有住宅物业 ⁽⁴⁾ All Domestic Premises ⁽⁴⁾	-0.2	525	-1	+0.2	299	#
铺位及其他商业楼宇 Shop and Other Commercial Premises	-0.1	3 120	-3	+1.8	1 920	+34
写字楼 Office	-2.8	3 902	-112	-2.3	3 509	-83
工业楼宇 ⁽⁵⁾ Industrial Premises ⁽⁵⁾	+3.9	1 548	+58	+4.1	982	+39
所有非住宅物业 ⁽⁶⁾ All Non-domestic Premises ⁽⁶⁾	+0.7	3 019	+20	+1.3	1 743	+22
所有类别物业 All Types of Properties	+0.2	834	+2	+0.6	455	+3

注：

- (1) 住宅物业的计算主要是反映物业数目，而非住宅物业则反映估价数目。
 - (2) 所有住宅物业均按实用面积分类：
 - 小型住宅 -- 不超过 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) 指由香港房屋委员会、香港房屋协会及香港平民屋宇有限公司提供的租住单位。
 - (4) 包括住宅用车位。
 - (5) 包括工厂大厦、货仓及工贸大厦。
 - (6) 包括其他形式物业如酒店、戏院、油站、学校及非住宅用车位。
- * 低于 0.05%。
低于每月 0.5 元。

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.
- * Percentage below 0.05%.
Less than \$0.5 per month.

2021-22 及 2022-23 年度的估价建议书、反对书及上诉个案
Proposals, Objections and Appeals in 2021-22 and 2022-23

	差饷 Rating		地租 Government Rent	
	2021-22	2022-23	2021-22	2022-23
建议书 Proposals				
接办及完成个案 Cases received and completed	59 670	63 369	203	318
<u>复核结果 Status on review :</u>				
- 估价作实 assessment confirmed	51 339	56 959	163	298
- 获减应课差饷租值 rateable value reduced	6 223	5 328	6	12
- 其他 others ⁽¹⁾	2 108	1 082	34	8
反对书 Objections ⁽²⁾				
年初所余 Outstanding at beginning of year	2 223	325	6	181
接办个案 Cases received	2 726	1 834	341	86
完成个案 Cases completed	4 624	1 436	166	215
<u>复核结果 Status on review :</u>				
- 建议临时估价、删除或更正估价作实 proposed interim valuation, deletion or correction confirmed	4 297	1 254	125	110
- 获减应课差饷租值 rateable value reduced	267	119	5	12
- 其他 others ⁽¹⁾	60	63	36	93
上诉 Appeals				
年初所余 Outstanding at beginning of year	3 025	2 953	1 639	1 047
接办个案 Cases received	673	487	103	72
完成个案 Cases completed	745	1 303	695	77
<u>个案完成结果 Status of completed cases :</u>				
- 估价作实 (全面聆讯) assessment confirmed (full hearing)	-	-	-	-
- 获减应课差饷租值 (全面聆讯) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	652	437	8	13
- 撤销/失效 withdrawn/lapsed	73	866	643	64
- 其他 others ⁽³⁾	20	-	44	-

注：

- (1) 此栏包括无效、反对人自行撤销反对、修改物业单位名称及删除估价等的个案。
(2) 数字反映所涉及的应课差饷租值数目。
(3) 此栏包括经征询律政司后，本署不再作跟进的个案，例如上诉方为已解散的香港注册公司。

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.



附录 Annexures

A

刊物
Publications

B

本署的编制及实际人数
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C

技术附注
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各区域及地区
Areas and Districts

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分区图
Plans

刊物 Publications

香港物业报告	Hong Kong Property Review
楼宇名称	Names of Buildings
年报	Annual Summary
差饷及地租简介	Your Rates and Government Rent
谁有责任缴纳差饷与地租	Who is responsible for paying rates and Government rent
服务承诺	Performance Pledge
差饷物业估价署 - 大事年表	Rating and Valuation Department - Chronology of Events
香港物业报告 - 每月补编	Hong Kong Property Review - Monthly Supplement
「物业资讯网」服务的简介小册子	Explanatory Leaflet of Property Information Online
《业主与租客（综合）条例》指引概要	A Summary Guide on the Landlord and Tenant (Consolidation) Ordinance
「规管租赁」的小册子	Booklet of Regulated Tenancies
宣传标示门牌号数的资料单张	Explanatory Leaflet for Display of Building Numbers
* 香港差饷税收历史 (英文版、繁体及简体版)	* The History of Rates in Hong Kong (English, Traditional Chinese and Simplified Chinese versions)
香港差饷税制 - 评估、征收及管理 (英文版、繁体及简体版)	Property Rates in Hong Kong - Assessment, Collection and Administration (English, Traditional Chinese and Simplified Chinese versions)

* 此书亦可在政府新闻处刊物销售小组购买。

* The book can also be purchased from the Publications Sales Unit of the Information Services Department.

以上刊物可供市民于本署网站 www.rvd.gov.hk 免费下载。

The above publications are available to the public for free download from the Department's website at www.rvd.gov.hk.

本署的编制及实际人数
Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/减少 Increase/Decrease	
	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *
署长 Commissioner	1	1	1	1	0	0
副署长 Deputy Commissioner	1	0	1	1	0	+1
助理署长 Assistant Commissioner	4	4	4	2	0	-2
<hr/>						
首席物业估价测量师 Principal Valuation Surveyor	8	6	8	8	0	+2
高级物业估价测量师 Senior Valuation Surveyor	24	16	27	14	+3	-2
物业估价测量师 Valuation Surveyor	68	65	71	72	+3	+7
助理物业估价测量师 Assistant Valuation Surveyor	5	1	5	1	0	0
<hr/>						
首席物业估价主任 Principal Valuation Officer	18	10	19	8	+1	-2
高级物业估价主任 Senior Valuation Officer	104	62	114	85	+10	+23
物业估价主任/见习物业估价主任 Valuation Officer/Valuation Officer Trainee	315	316	319	299	+4	-17
高级租务主任 Senior Rent Officer	4	4	4	3	0	-1
一级租务主任 Rent Officer I	8	2	8	2	0	0
二级租务主任 Rent Officer II	2	0	2	0	0	0
<hr/>						
高级统计主任 Senior Statistical Officer	2	1	2	2	0	+1
一级统计主任 Statistical Officer I	3	3	3	3	0	0
二级统计主任 Statistical Officer II	3	4	3	3	0	-1
<hr/>						
高级技术主任 Senior Technical Officer	2	2	2	2	0	0
技术主任/见习技术主任 Technical Officer/Technical Officer Trainee	4	4	4	4	0	0

* EST. = Establishment SG. = Strength

本署的编制及实际人数
Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/减少 Increase/Decrease	
	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *
总行政主任 Chief Executive Officer	1	1	1	1	0	0
高级行政主任 Senior Executive Officer	1	1	1	0	0	-1
一级行政主任 Executive Officer I	3	3	3	4	0	+1
一级法定语文主任 Official Language Officer I	1	1	1	1	0	0
二级法定语文主任 Official Language Officer II	2	2	2	2	0	0
高级私人秘书 Senior Personal Secretary	1	1	1	1	0	0
一级私人秘书 Personal Secretary I	5	4	5	4	0	0
二级私人秘书 Personal Secretary II	7	7	7	8	0	+1
机密档案室助理 Confidential Assistant	1	1	1	1	0	0
高级文书主任 Senior Clerical Officer	16	13	17	11	+1	-2
文书主任 Clerical Officer	39	37	41	31	+2	-6
助理文书主任 Assistant Clerical Officer	118	106	118	110	0	+4
文书助理 Clerical Assistant	108	104	108	97	0	-7
一级物料供应员 Supplies Supervisor I	1	1	1	1	0	0
二级物料供应员 Supplies Supervisor II	1	1	1	1	0	0
物料供应服务员 Supplies Attendant	1	1	1	1	0	0

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本署的编制及实际人数
Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/减少 Increase/Decrease	
	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *
高级库务会计师 Senior Treasury Accountant	1	1	1	1	0	0
高级会计主任 Senior Accounting Officer	1	1	2	1	+1	0
一级会计主任 Accounting Officer I	5	5	6	6	+1	+1
二级会计主任 Accounting Officer II	0	0	0	1	0	+1
执达主任助理 Bailiff's Assistant	2	2	2	2	0	0
<hr/>						
司机 Motor Driver	7	7	7	7	0	0
办公室助理 Office Assistant	8	6	6	5	-2	-1
二级工人 Workman II	11	10	11	11	0	+1
<hr/>						
高级电脑操作员 Senior Computer Operator	1	1	1	0	0	-1
一级电脑操作员 Computer Operator I	5	5	5	5	0	0
二级电脑操作员/见习电脑操作员 Computer Operator II/Student Computer Operator	7	6	7	7	0	+1
<hr/>						
高级系统经理 Senior Systems Manager	1	1	2	2	+1	+1
系统经理 Systems Manager	3	2	4	3	+1	+1
一级系统分析/程序编制主任 Analyst/Programmer I	13	12	18	13	+5	+1
二级系统分析/程序编制主任 Analyst/Programmer II	4	5	9	10	+5	+5
<hr/>						
小计 Sub-total	951	849	987	858	+36	+9

* EST. = Establishment SG. = Strength

本署的编制及实际人数 Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/减少 Increase/Decrease	
	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *	编制 EST. *	实际人数 SG. *
额外人员 Supernumerary Staff						
助理署长 Assistant Commissioner	1	1	1	1	0	0
高级物业估价测量师 Senior Valuation Surveyor	2	2	0	0	-2	-2
物业估价测量师 Valuation Surveyor	1	1	0	0	-1	-1
首席物业估价主任 Principal Valuation Officer	2	2	1	1	-1	-1
高级物业估价主任 Senior Valuation Officer	7	7	8	8	+1	+1
物业估价主任 Valuation Officer	2	2	2	2	0	0
高级租务主任 Senior Rent Officer	0	0	1	1	+1	+1
高级文书主任 Senior Clerical Officer	1	1	3	3	+2	+2
文书主任 Clerical Officer	4	4	4	4	0	0
助理文书主任 Assistant Clerical Officer	1	1	0	0	-1	-1
文书助理 Clerical Assistant	0	0	2	2	+2	+2
系统经理 Systems Manager	1	1	0	0	-1	-1
一级系统分析/程序编制主任 Analyst/Programmer I	3	3	0	0	-3	-3
二级系统分析/程序编制主任 Analyst/Programmer II	5	5	0	0	-5	-5
小计 Sub-total	30	30	22	22	-8	-8
总数 Total	981	879	1 009	880	+28	+1

* EST. = Establishment SG. = Strength

技术附注 Technical Notes

见于本年报内的下述用语，除另有注明外，其意思如下：

(1) 区域及地区

港岛、九龙及新界区域已按区议会2019年的选区分界划分为18个地区，详情请见附录D及E。

(2) 楼面面积

面积以平方米计算。住宅单位的楼面面积是以「实用面积」来计算。「实用面积」是指个别单位独立使用的楼面面积，包括露台、阳台、工作平台及其他类似设施，但不包括公用地方，如楼梯、升降机槽、入墙暗渠、大堂及公用洗手间。实用面积是量度至外墙的表面或共用墙的中线所包括的面积。窗台、平台、天台、梯屋、阁楼、花园、前庭、天井、冷气机房、冷气机平台、花槽及车位并不包括在内。

非住宅楼宇的面积是以「内部楼面面积」来计算，量度范围是有关单位墙壁及/或与毗连单位的共用墙向内的一面所围绕的全部面积。

(3) 物业类别

住宅：

- (a) 私人住宅单位是指设有专用煮食设施、浴室和厕所的独立居住单位。居者有其屋、私人机构参建居屋、市区改善、住宅发售和夹心阶层住屋等计划兴建的住宅单位，均属这一类别。租者置其屋计划下已售出的前租住公屋单位亦属这类别。

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 2019.

(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.

技术附注 Technical Notes

住宅单位可按楼面面积分类如下：

A类-实用面积少于40平方米

B类-实用面积为40至69.9平方米

C类-实用面积为70至99.9平方米

D类-实用面积为100至159.9平方米

E类-实用面积为160平方米或以上

(b) 公屋住宅单位包括由香港房屋委员会、香港房屋协会和香港平民屋宇有限公司兴建的租住单位。

(c) 杂类住宅单位包括用作住宅的阁楼、天台建筑物等。

非住宅：

(a) 铺位包括设计或改建作零售业用途，并实际作这用途的物业。

(b) 其他商业楼宇包括设计或改建作商业用途的楼宇，但不包括铺位或写字楼，例如百货公司等。

(c) 写字楼包括商用楼宇内的物业，但不包括综合用途楼宇内的非住宅用途单位。

(d) 工贸大厦包括设计或获证明作工贸用途的物业。

(e) 工厂大厦包括为一般制造业工序及与该等工序有直接关系的用途（包括写字楼）而建设的楼宇，其他主要是为特殊制造业而建的厂房亦包括在内，此类特殊厂房通常由一名厂东使用。

(f) 货仓包括设计或改建作仓库或冷藏库的楼宇及其附属写字楼，并包括位于货柜码头区内的楼宇。

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.

技术附注 Technical Notes

(g) 车位包括位于主要作住宅或非住宅用途楼宇内的停车位。

(h) 其他物业是指不属于上述任何类别的物业，例如酒店，戏院及剧场、学校、康乐会及会所、社区及福利用途楼宇、油站等物业。

(4) 租金

本年报所载租金全部以港元计算，通常不包括差饷、管理费及其他费用在内。

(5) 货币

除另有说明外，本年报所用的「元」均指港元。

(6) 四舍五入

由于数字四舍五入，所以各表内个别项目的总和与所示的总数可能有些微差别。

(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.

各区域及地区 Areas and Districts

地区 District	地区内的分区名称 Names of Sub-districts within District Boundaries	小规划统计区 Tertiary Planning Units
区域：港岛 Area : Hong Kong		
中西区 Central and Western	坚尼地城、石塘咀、 西营盘、上环、 中环、金钟、 半山区、山顶	Kennedy Town, Shek Tong Tsui, Sai Ying Pun, Sheung Wan, Central, Admiralty, Mid-levels, Peak
湾仔 Wan Chai	湾仔、铜锣湾、 天后、跑马地、 大坑、扫杆埔、 渣甸山	Wan Chai, Causeway Bay, Tin Hau, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout
东区 Eastern	宝马山、北角、 鲗鱼涌、西湾河、 筲箕湾、柴湾、 小西湾	Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan
南区 Southern	薄扶林、香港仔、 鸭脷洲、黄竹坑、 寿臣山、浅水湾、 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

(p) = part 部分

各区域及地区 Areas and Districts

地区 District	地区内的分区名称 Names of Sub-districts within District Boundaries	小规划统计区 Tertiary Planning Units	
区域：九龙 Area : Kowloon			
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九文化区、 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	211, 212, 214, 215, 216, 217, 220, 221, 222, 225, 226, 227, 228, 229, 251, 252, 253, 254, 256
深水埗 Sham Shui Po	美孚、荔枝角、 长沙湾、深水埗、 石硤尾、又一村、 大窝坪、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	255, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269
九龙城 Kowloon City	红磡、土瓜湾、 马头角、马头围、 启德、九龙城、 何文田、九龙塘、 笔架山	Hung Hom, To Kwa Wan, Ma Tau Kok, Ma Tau Wai, Kai Tak, Kowloon City, Ho Man Tin, Kowloon Tong, Beacon Hill	213, 231, 232, 233, 234, 235, 236, 237, 241, 242, 243, 244, 245, 246, 247, 271, 272, 285, 286(p)
黄大仙 Wong Tai Sin	新蒲岗、黄大仙、 东头、横头磡、 乐富、钻石山、 慈云山、牛池湾	San Po Kong, Wong Tai Sin, Tung Tau, Wang Tau Hom, Lok Fu, Diamond Hill, Tsz Wan Shan, Ngau Chi Wan	281, 282, 283, 284, 287, 288, 289
观塘 Kwun Tong	坪石、九龙湾、 牛头角、佐敦谷、 观塘、秀茂坪、 蓝田、油塘	Ping Shek, Kowloon Bay, Ngau Tau Kok, Jordan Valley, Kwun Tong, Sau Mau Ping, Lam Tin, Yau Tong	280, 286(p), 290, 291, 292, 293, 294, 295, 297, 298

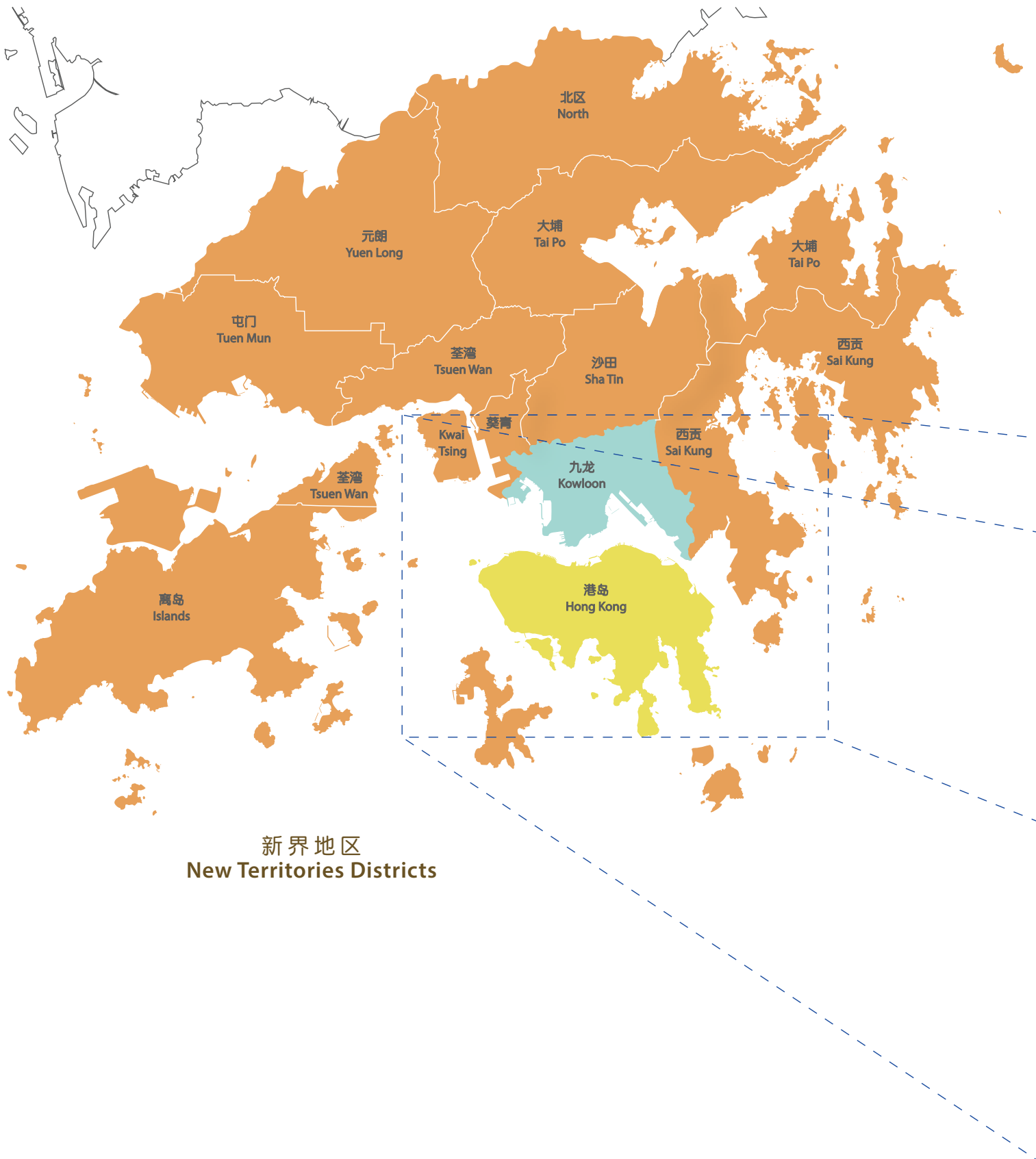
(p) = part 部分

各区域及地区 Areas and Districts

地区 District	地区内的分区名称 Names of Sub-districts within District Boundaries	小规划统计区 Tertiary Planning Units
区域：新界 Area : New Territories		
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi 320, 326, 327, 328, 329, 350, 351
荃湾 Tsuen Wan	荃湾、上葵涌、 汀九、深井、 青龙头、马湾、 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
屯门 Tuen Mun	大榄涌、扫管笏、 屯门、蓝地	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
元朗 Yuen Long	洪水桥、厦村、 流浮山、天水围、 元朗、新田、 落马洲、锦田、 石岗、八乡	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, 513, 514, 515, 516, 517, 518, 519, 521, 522, 523, 524, 525, 526, 527, 528, 529, 531, 532, 533, 541, 542, 543, 544, 610
北区 North	粉岭、联和墟、 上水、石湖墟、 沙头角、鹿颈、 乌蛟腾	Fanling, Luen Wo Hui, Sheung Shui, Shek Wu Hui, Sha Tau Kok, Luk Keng, Wu Kau Tang 545, 546, 547, 548, 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、 船湾、樟木头、 企岭下	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
沙田 Sha Tin	大围、沙田、 火炭、马料水、 乌溪沙、马鞍山	Tai Wai, Sha Tin, Fo Tan, Ma Liu Shui, Wu Kai Sha, Ma On Shan 732, 733, 753, 754, 755, 756, 757, 758, 759, 761, 762
西贡 Sai Kung	清水湾、西贡、 大网仔、将军澳、 坑口、调景岭、 马游塘	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
离岛 Islands	长洲、坪洲、 大屿山 (包括东涌、 愉景湾)、南丫岛	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

分区图
Plans



新界地区
New Territories Districts

分区图
Plans



差饷物业估价署
Rating and Valuation Department

港岛及九龙地区
Hong Kong and Kowloon Districts





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