

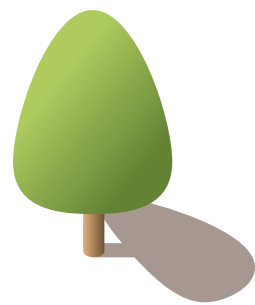
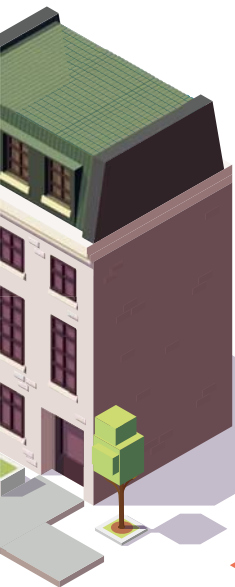
差餉物業估價署年報

Rating and Valuation Department
Annual Summary

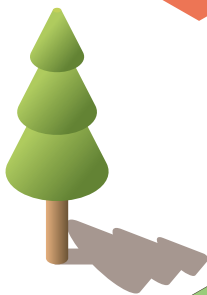
2022-23



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



差餉物業估價署 2022-23 年報



Rating and Valuation Department
Annual Summary

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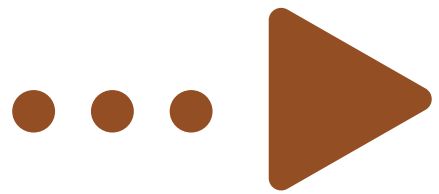
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2022-23 年度，香港物業市場與本地經濟狀況一樣，陷入一片低迷。隨着所有防疫措施和旅遊限制解除，香港踏入復常階段，加上中國內地經濟前景向好，本地消費強勁，訪港旅客增加，通脹溫和，勞工市場亦有所改善，本港經濟在 2023 年年初表現樂觀。然而，地緣政局持續緊張和俄烏戰爭導致全球經濟情況嚴峻，高息及通脹環境連同金融狀況收緊令本地經濟持續受壓。

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.

為支援有需要的市民和備受壓力的企業，並促進經濟復蘇以邁向高質量發展，財政司司長宣布推出差餉寬減作為其中一項紓緩措施，所有差餉繳納人均獲 2022 年 4 月至 2023 年 3 月四個季度的差餉寬減。每個應繳差餉的住宅物業單位首兩個季度及最後兩個季度的寬減額分別以每季 1 500 元和 1 000 元為上限；而每個應繳差餉的非住宅物業單位的寬減額則分別以每季 5 000 元和 2 000 元為上限。計劃惠及 342 萬個物業的差餉繳納人，而政府收入則減少 152 億元。

2022 年為差餉物業估價署成立 75 週年誌慶。有賴同事齊心協力，本署上下一心服務市民並提供具成本效益、專業和以客為本的服務。在 2022-23 年度，我們亦成功達到或超越本署主要職能服務範疇下的所有工作目標。

挑戰與成果

2023-24 年度的全面重估仍然是我們一項核心且具挑戰性的工作。我們在緊迫的時限內，參照 2022 年 10 月 1 日這指定依據日期的租金資料，全面重估估價冊和地租登記冊所載約 475 萬個已估價物業單位的應課差餉租值。市民可於 2023 年 5 月 31 日或之前於本署網站和物業資訊網查閱新的估價。我們正在審核約 65 000 份要求下調應課差餉租值的建議書，這再次是近年來一個相當高的數字。

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.

自對分間單位（俗稱「劏房」）實施租務管制的《業主與租客（綜合）條例》第 IVA 部於 2022 年 1 月 22 日生效以來，我們不遺餘力地執行多項新職責，包括推廣規管制度、處理公眾查詢和投訴、提供免費諮詢和調解服務、批署通知書，以及處理表格等。

本署致力為市民排憂解難，對濫收水電費等任何違反條例的行為均嚴正執法，並已成立執法及調查特遣隊以提升執行能力。本着負責任和「以結果為目標」的態度，我們採取多管齊下的方式，並與其他部門保持緊密聯繫，主動識別、調查和跟進涉嫌違例個案。有賴相關同事克盡己職，截至 2023 年 10 月，已有 16 名劏房業主因違反條例而被定罪。此外，我們已提前超額完成行政長官於《2022 年施政報告》中提出與水務署於 2023-24 年度完結前聯合造訪 4 000 個劏房住戶的主要績效指標。

本署一直積極促進電子政府發展。我們的物業資訊網服務提供基本物業資料以及最新的差餉和地租帳目資料，而「電子差餉地租單」服務則讓註冊用戶能夠方便快捷地接收電子帳單及進行電子繳款。2023 年 3 月，我們亦提升了遞交電子表格的服務，讓市民可透過「智方便」平台，利用已認證單一數碼身份自動預先填寫資料。

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.

機遇與展望

在 2022-23 年度，本署忙於進行籌備工作，以執行就檢討差餉制度提出的建議。我們會繼續積極就住宅物業引入累進差餉制度，有關安排暫定於 2024-25 年度第四季開始實施。

在未來數年推行多個電腦發展項目時，我們會善用新科技，務求令電子政府服務更實用、更方便和更以客為本，並會尋求機遇將工作流程電子化、簡化工序，並與其他政府部門合作，以改進服務及推陳出新。

我衷心感謝全體同事在過去一年的堅定支持和通力合作，使我們得以將目標達成。在前人於過去 75 年來奠定的堅實基礎上，我和同事們會團結一致，繼續追求卓越和提供優質服務。我們亦會鞏固自身的優勢，以應對未來眾多挑戰。

差餉物業估價署署長
蕭家賢太平紳士
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 unfailing 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

在全球提供物業估價和資訊服務的公營機構中，成為典範。

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

使命

提供公平合理的估價，迅速地徵收差餉及地租。
提供優質的物業資訊和相關服務，配合社會的需要。
推廣資訊和技術交流，提高物業市場透明度和效率。
擴展積極進取的部門文化和團隊精神。

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

稱心服務

我們主動掌握顧客的需要，時刻提供稱心滿意的服務。

全力承擔

我們就服務水平和表現，竭誠盡責。

專業精神

我們善用專業知識、技術和經驗，並堅守至高的誠信。

創新求進

我們力求創新，積極進取，掌握機遇和勇於面對挑戰。

以人為本

我們重視每一位同事、伙伴和顧客，以互重互信的精神，同心協力，開拓未來。

物有所值

我們善用資源，向顧客和伙伴提供最佳服務。

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.

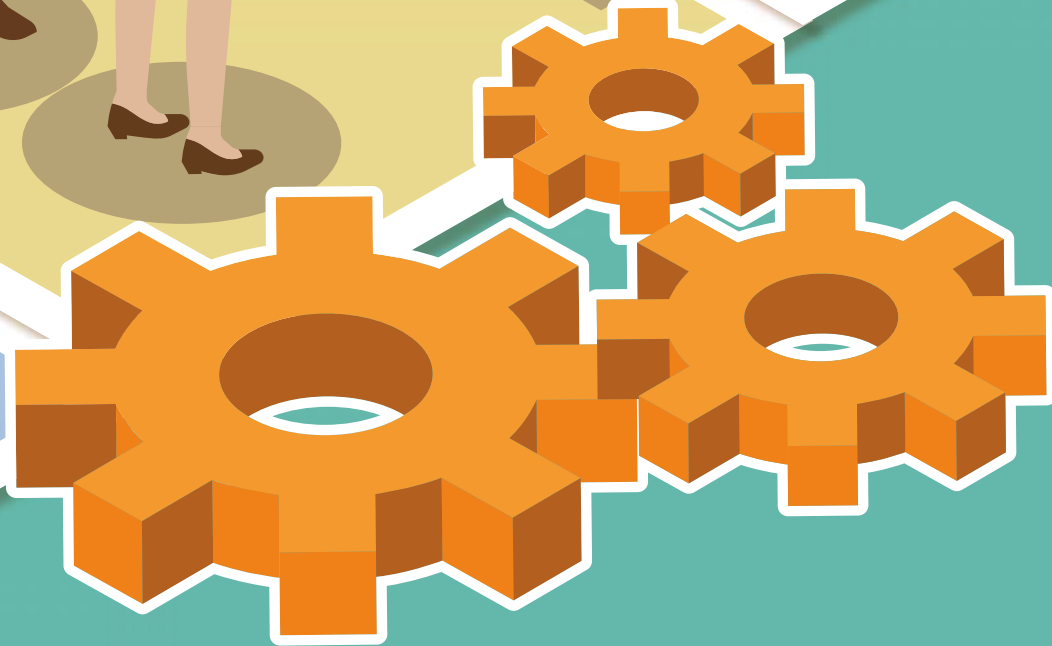
Value for Money

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

Values

職能

Functions





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業主與租客服務
Landlord and Tenant Services

差餉物業估價署的主要職能計有：

- 評估差餉和地租；
- 管理差餉和地租的帳目與發單；
- 為政府的決策局和部門提供物業估價服務；
- 為政府的決策局和部門、公共機構與私營機構提供物業資訊服務；以及
- 執行《業主與租客（綜合）條例》（第7章），包括就租務事宜向業主及租客提供諮詢和調解服務，並採取適當執法行動。

評估差餉

差餉是一項就使用物業而徵收的稅項，並按應課差餉租值乘以一個指定百分率徵收。

應課差餉租值是根據物業在指定日期可取得的全年租金估值。

根據《差餉條例》（第116章），差餉物業估價署署長負責編製估價冊，載列全港已評估差餉的物業單位。

估價冊

估價冊載錄所有已評估差餉的物業及其應課差餉租值。

截至2023年4月1日，估價冊所載的差餉估價物業單位有2 661 349個，應課差餉租值總值約為6 940億元，詳情請參閱表1至表8。

The principal functions of the Rating and Valuation Department are:

- Assessment of properties to Rates and Government rent;
- Managing accounting and billing of Rates and Government rent;
- Provision of property valuation services to Government bureaux/departments;
- Provision of property information to Government bureaux/departments, public bodies and the private sector; and
- Administration of the Landlord and Tenant (Consolidation) Ordinance (Cap. 7), including provision of advisory and mediatory services to the public on landlord and tenant matters and taking enforcement action as appropriate.

Rating Assessment

Rates are a tax on the occupation of landed properties and are levied at a specified percentage of rateable value.

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

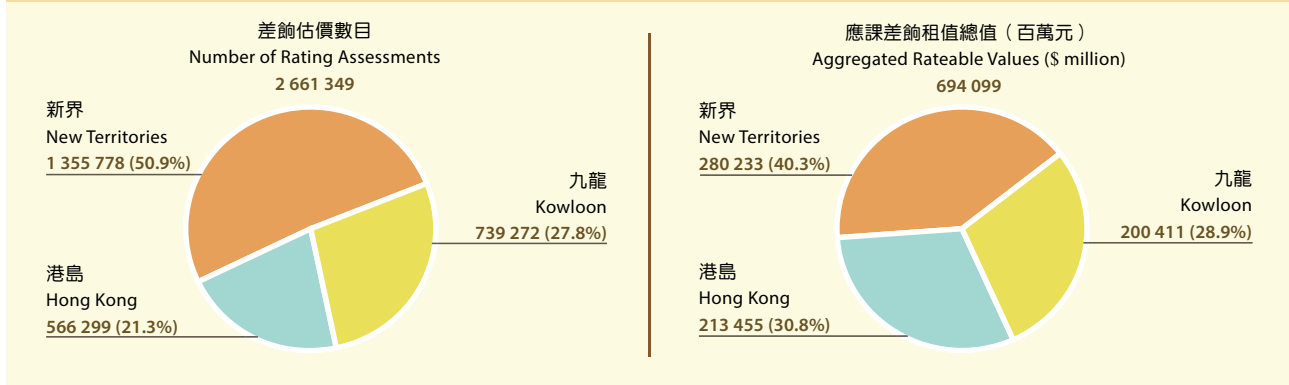
The Commissioner of Rating and Valuation is responsible for compiling the Valuation List of landed properties throughout the territory under the Rating Ordinance (Cap. 116).

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.

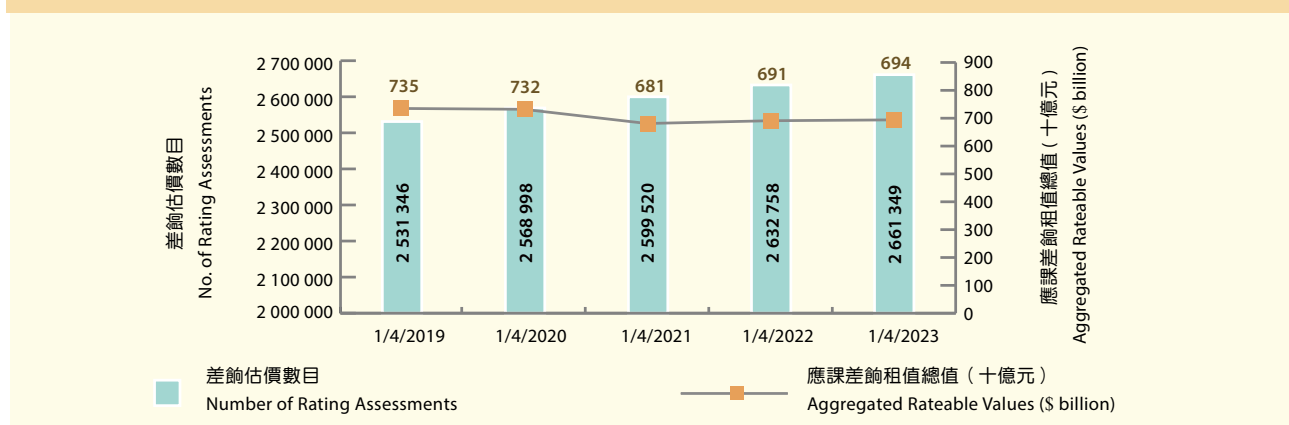
截至2023年4月1日的差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values as at 1 April 2023



下圖顯示過去五年差餉估價數目及應課差餉租值總值：

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

過去五年差餉估價數目和應課差餉租值總值
Number of Rating Assessments and Aggregated Rateable Values in the Past Five Years



評估地租

香港的土地一般由政府以須繳納地租的政府租契批出。

本署負責評定兩類根據下列法例徵收，並按物業的應課差餉租值計算的地租：

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

Government Rent Assessment

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

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

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

根據《地租（評估及徵收）條例》（第 515 章） 評估的地租

差餉物業估價署署長負責評估和徵收地租，並編製地租登記冊，載列所有根據本條例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，則本署會另行釐定相關的應課差餉租值。

Government Rent Assessed under the Government Rent (Assessment and Collection) Ordinance (Cap. 515)

The Commissioner is responsible for assessing and collecting the Government rent and for the compilation of the Government Rent Roll containing the rateable values of all properties 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.

根據《政府租契條例》(第40章)評估的地租

可續期租契續期後的地租評估和徵收方法，受到《政府租契條例》(第40章)規管。條例規定，有關地租為物業在租契續期日的應課差餉租值的3%。這類地租有別於第515章所指的地租，其數額於續期後維持不變，直至該土地重新發展為止。重建完成後，地租會修訂為新建建築物的應課差餉租值的3%。

本署須按第40章的規定，為續期和重新發展的個案向地政總署署長提供新地租額，並通知土地註冊處處長登記新地租，以及答覆市民有關的查詢。

帳目和發單

由1995年7月1日起，差餉物業估價署署長接管差餉發單和帳目修訂的職務，包括追討差餉欠款。

由1997年6月28日起，本署根據《地租(評估及徵收)條例》(第515章)負責發單徵收地租。

差餉和按第515章徵收的地租均須每季預繳。倘物業須同時繳納差餉和地租，差餉繳納人會收到合併徵收通知書。

Government Rent Assessed under the Government Leases Ordinance (Cap. 40)

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

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

Accounting and Billing

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

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

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

物業估價服務

印花稅

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

本署亦為沒有訂明價值的轉讓物業提供估值。



遺產稅

雖然遺產稅由 2006 年 2 月起取消，但本署仍須處理在此日期之前的個案，向遺產稅署署長提供物業估價，以釐定遺產稅。

為其他政府部門提供估價服務

本署亦經常因應其他政府部門和半官方機構的工作需要而提供估價服務。

Property Valuation Services

Stamp Duty

The Department provides valuation advice to the Collector of Stamp Revenue (i.e. the Commissioner of Inland Revenue) by examining transactions involving the transfer of property. The aim is to safeguard revenue from this source. Where the consideration stated in the transaction is considered below the market value, the Department will provide a valuation advice.

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



物業估價 VALUATION

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.

物業資訊服務

物業市場資料

在評估差餉和物業價值的過程中，本署收集到大量物業資料，因此能夠為政府提供物業市場方面的專業意見。本署定期編制多項統計數據，並分發給決策局和其他政府部門參考。

此外，本署亦會應各局和部門的要求，展開專題分析。

本署每年出版《香港物業報告》，回顧過往一年物業市場的情況，並預測未來兩年的樓宇落成量。報告亦載有主要物業類別的總存量和空置量。

本署亦編製《香港物業報告－每月補編》，定期更新物業售價、租金統計、市場回報率、落成量、買賣宗數和成交總值的資料。

上述兩份刊物可於本署網站免費瀏覽。

Property Information Services

Property Market Information

The Department is Government's principal adviser on the property market, by virtue of the extensive property data held as a by-product of the rating and valuation functions. Various statistics are maintained and disseminated to policy bureaux and other Government departments.

The Department also undertakes specific analysis for bureaux and departments on request.

The "Hong Kong Property Review", an annual publication of the Department, reviews the property market over the preceding year and provides forecasts of completions for the following two years. This Review also gives an account of the stock and vacancy of major property types.

In addition, price and rental statistics, property market yields, building completions, volume and considerations of sales transactions are regularly updated and published in the "Hong Kong Property Review - Monthly Supplement".

Both publications are available for free access on the Department's website.



編配門牌號數

根據《建築物條例》（第 123 章），差餉物業估價署署長獲授權向建築物的擁有人發出命令，規定在有關建築物標示獲編配的門牌號數。

本署已透過媒體定期推行有關建築物擁有人有責任標示正確門牌號數的宣傳活動。現時，本署亦會舉辦地區性門牌號數標示運動，提醒有關人士正確標示門牌號數，讓郵差和緊急救援人員等公務人員更有效率為市民服務。

Building Numbering

Under the Buildings Ordinance (Cap. 123), the Commissioner of Rating and Valuation is empowered to serve an order requiring the owner of a building to mark the building with the allocated building number.

The Department has set regular promotion through the mass media concerning owners' duty to display correct building numbers. At present, the Department also conducts district-based Building Numbering Campaign to remind the relevant parties to display building numbers properly. The correct display of building numbers enables public services, like postal and emergency services, to be provided more efficiently.



樓宇名稱

本署出版的《樓宇名稱》，詳列本港大部分樓宇的中英文名稱、地址和落成年份。這刊物可於本署網站免費瀏覽。

Names of Buildings

The Department publishes the "Names of Buildings" which contains a comprehensive list of names of buildings in the territory, building addresses in both Chinese and English, and the year of completion. This publication is available for free access on the Department's website.

業主與租客服務

本署負責執行《業主與租客（綜合）條例》（第7章），該條例對業主與租客雙方的權利和義務均有所規定。自2022年1月22日起，該條例亦規管分間單位作住宅用途的租賃，包括向租客提供為期四年的租住權保障、就為期兩年的次期租賃續期租金設限，以及對規管租賃實施法定要求等。

諮詢和調解服務

本署人員免費為市民提供全面的租務諮詢和調解服務。本署亦定期派員到各區民政事務處會見市民和每天到土地審裁處當值，提供諮詢服務。

市民亦可瀏覽本署網站或透過本署24小時自動電話資訊服務，獲得一般租務資訊。

執法 and 檢控

本署就涉嫌觸犯第7章的個案作出調查，並會按該條例考慮採取法律行動。

新租出或重訂協議通知書及租賃通知書

本署為業主批署分別就住宅租賃和規管租賃而提交的新租出或重訂協議通知書（表格CR109）和租賃通知書（表格AR2）。經批署的通知書是採取法律行動追收欠租時所需的文件。規管租賃的業主如沒有合理解釋而未有按規定向本署提交租賃通知書，即屬觸犯第7章的有關罪行。

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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評估差餉和地租

修訂和更新估價冊及地租登記冊

本署不時修訂和更新估價冊及地租登記冊內的資料，有關工作包括加入新建樓宇或須繳納差餉及 / 或地租的物業、刪除已拆卸樓宇和無須繼續評估差餉及 / 或地租的物業，或刪除曾更改結構的物業的原有估價，然後加入重新評定的估價。「臨時估價」和「刪除估價」是修訂估價冊及地租登記冊的常用方法。

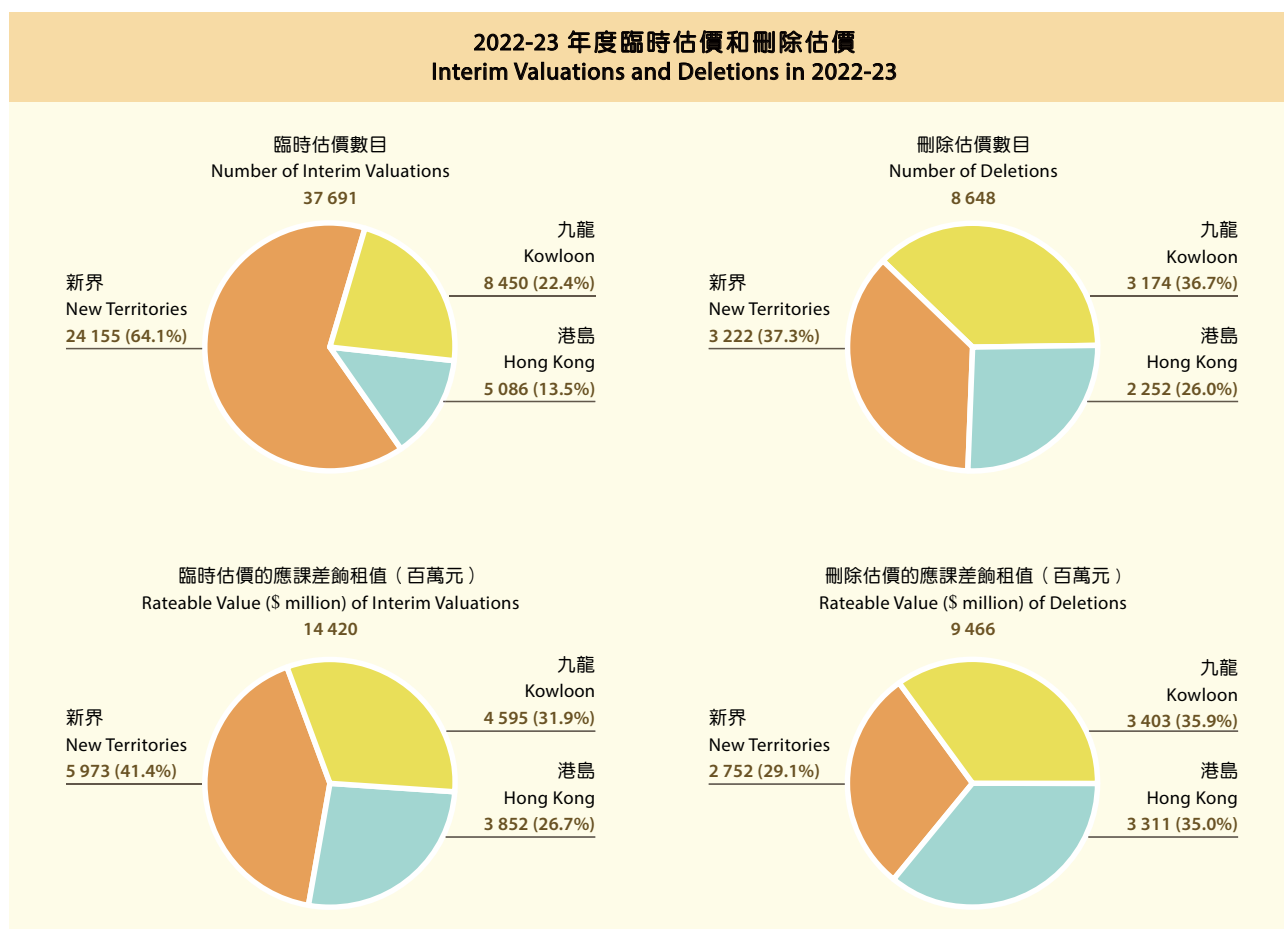
表 10 顯示 2022-23 年度臨時估價和刪除估價的數目。下列圖表顯示估價冊及地租登記冊內按區域劃分的臨時估價和刪除估價數目，以及有關的應課差餉租值：

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:



每年重估應課差餉租值

不同類別和位於不同地區的物業，其租金水平會隨時間受各種不同因素影響而有所改變。為提供一個健全及公平的稅基，本署自 1999 年起，每年均全面重估應課差餉租值，反映最新的租金水平。

在全面重估 2023-24 年度應課差餉租值的過程中，本署重新評估了載於估價冊內 2 661 349 個物業的應課差餉租值，以及載於地租登記冊內 2 092 460 個物業的應課差餉租值。

新應課差餉租值乃根據 2022 年 10 月 1 日這指定依據日期的市場租金而釐定，生效日期是 2023 年 4 月 1 日。

重估完成後，差餉及地租的應課差餉租值分別平均上升 0.2% 和 0.6%。

在新的估價冊內，其中 33.2% 物業的應課差餉租值平均上升 6.3%，另有 53.3% 物業的應課差餉租值維持不變，餘下 13.5% 物業的應課差餉租值則平均下跌 6.4%。

表 11 詳列全面重估應課差餉租值後，主要類別物業的差餉和地租變動情況。

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.



建議、反對和上訴

任何人如欲反對估價冊或地租登記冊內的記項，可於每年 4 月和 5 月向署長提交建議書，要求修改有關記項。

然而，如地租登記冊內的記項與估價冊的相同，則只可就估價冊的記項提交建議書、反對通知書或上訴通知書。在適當情況下，如估價冊內的記項因建議書、反對通知書或上訴通知書而有所修改，地租登記冊的相關記項亦會作同樣的修改。

繳納人如欲就臨時估價、刪除估價或更正估價冊及地租登記冊內的資料提出反對，可於有關通知書送達後 28 天內，向署長提交反對書。

本署的專業人員會詳細考慮所有建議書和反對書。如沒有收到撤銷通知書或不曾達成修改協議，本署便會發出決定通知書。

接獲決定通知書的人士倘仍不滿意該決定，可於決定通知書送達後 28 天內，向土地審裁處上訴。

在此情況下，本署的專業人員會以專家證人身分，代表差餉物業估價署署長出席土地審裁處的聆訊，並準備專家證據以支持相關上訴涉及的估價冊及地租登記冊記項。

表 12 詳列本署過去兩年處理的建議書、反對書和上訴個案數目。

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.

差餉徵收率

差餉是根據應課差餉租值乘以一個百分率而徵收的。2022-23 財政年度的差餉徵收率為 5%，這徵收率自 1999-2000 年度起一直維持不變。

現時所有差餉收入均撥歸政府一般收入帳目。

按供水情況扣減差餉

任何物業如只獲政府輸水管供應未經過濾的淡水，每年繳納的差餉額可獲扣減 7.5%。

如沒有淡水供應，則每年繳納的差餉額可獲扣減 15%。

下表概括列出截至 2023 年 4 月 1 日，這些按供水情況獲扣減差餉的物業數目和應課差餉租值總數：

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:

按供水情況扣減差餉的物業 Properties with Water Concessions				
	應繳差餉獲扣減 7.5% Rates payable reduced by 7.5%		應繳差餉獲扣減 15% Rates payable reduced by 15%	
	數目 No.	應課差餉租值 (千元) Rateable Value (\$'000)	數目 No.	應課差餉租值 (千元) Rateable Value (\$'000)
港島 Hong Kong	-	-	8	30 664
九龍 Kowloon	-	-	1	43
新界 New Territories	1	10	466	42 274
總數 Overall	1	10	475	72 981

根據《地租（評估及徵收）條例》（第 515 章）徵收地租

截至 2023 年 4 月 1 日，地租登記冊記載的估價物業單位有 2 092 460 個。

2022-23 年度，本署為徵收地租而作出的臨時估價有 28 909 個，刪除估價則有 4 650 個，詳情見表 10。

2001 年 3 月，終審法院就發展用地和農地應否評估地租一案作出裁決。法院確認本署的觀點，認為根據《地租（評估及徵收）條例》和《地租規例》的條文，發展用地、重新發展用地和農地均須繳納地租。

此外，土地審裁處聆訊一宗發展用地估價方法的測試個案，並於 2008 年 2 月作出裁決，結果認同本署所採用的估價方法，但上訴人不服審裁處的裁決，並就法律觀點先後向上訴法庭和終審法院上訴。上訴法庭於 2010 年 11 月及終審法院於 2012 年 12 月一致駁回有關上訴。

根據《政府租契條例》（第 40 章）為可續期土地契約徵收地租

本署負責評估按《政府租契條例》徵收的地租，並通知地政總署有關估價以供其發單及徵收之用。截至 2023 年 3 月 31 日，有 233 813 個帳目須根據此條例繳納地租。由於愈來愈多這類租契續期，加上此類土地在續期後重新發展逐漸增多，因此會有更多物業須根據第 40 章繳納地租。

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.

服務表現和成就 Performance and Achievements

下表顯示過去五年本署處理的個案宗數，以及評估的應課差餉租值總值：

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:

過去五年處理的地租（第 40 章）個案 Government Rent (Cap. 40) Cases Handled in the Past Five Years				
年度 Year	續期 Renewal		重新發展 Redevelopment	
	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） Total Rateable Value (\$ million)	已估價物業數目 No. of Assessments	應課差餉租值總值（百萬元） 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

帳目和發單

Accounting and Billing

差餉收入

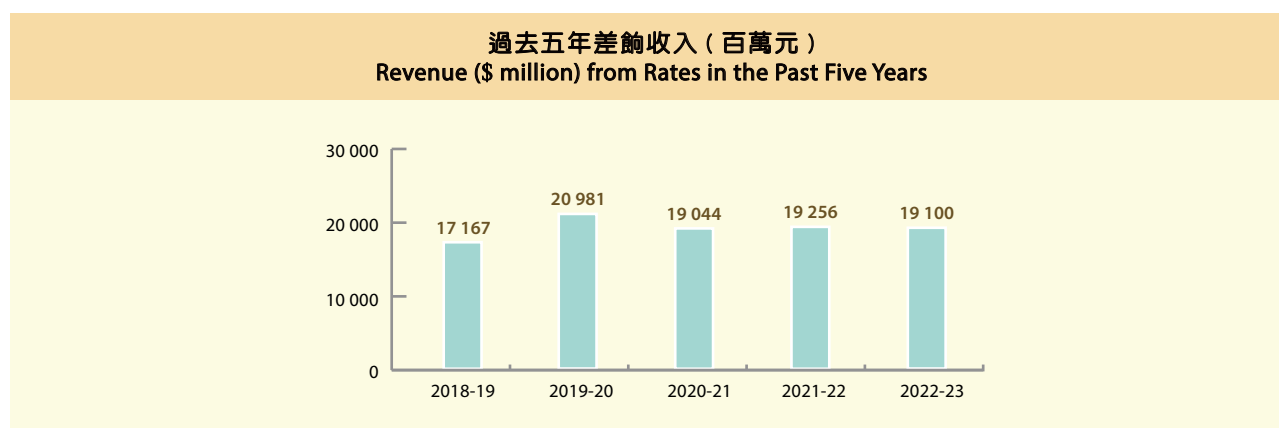
Revenue from Rates

2022-23 年度的差餉收入約為 191 億元，反映了年內因差餉寬減措施而少收約 152.36 億元的款額。

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.

下圖顯示過去五年的差餉總收入：

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



差餉退款

只有空置土地和因政府取得相關法院頒令而空置的物業，才可獲退還差餉。2022-23 年度退還的款額微不足道。

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.

差餉欠款

2022-23 年度，本署向欠交差餉的業主追討欠款的個案約有 33 000 宗。

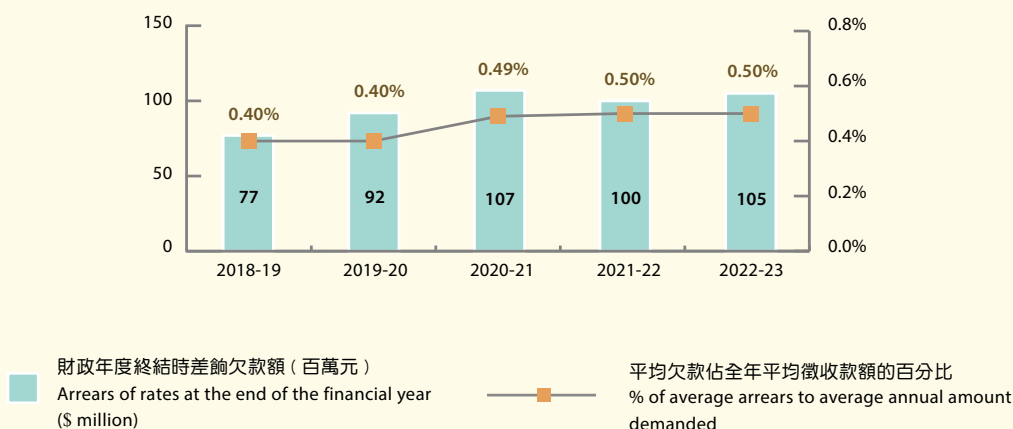
Arrears of Rates

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

該財政年度終結時，約有 28 000 個帳目尚未清繳欠款，此數目並不包括現正辦理原居村民豁免差餉申請的物業。截至 2023 年 3 月 31 日，錄得的拖欠差餉額約為 1.05 億元，相等於全年差餉徵收額的 0.5%。此差餉欠款比率遠低於其他司法管轄地區所徵收類似物業稅項的欠款比率。下圖顯示過去五年的差餉欠款情況：

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:

過去五年差餉欠款
Arrears of Rates in the Past Five Years



所有數字並不包括現正辦理原居村民豁免差餉申請的物業所未繳之差餉
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 章評估的地租收入約為 124.34 億元。

截至 2023 年 3 月 31 日，拖欠地租的帳目約有 22 000 個，未收的款項約為 8 900 萬元，平均欠款佔全年平均地租徵收額 0.7%，此欠款額並未包括現正辦理原居村民為其擁有物業申請租金優惠而暫緩繳納地租的欠款。

差餉和地租帳目

截至 2023 年 4 月 1 日，本署處理約 273 萬個差餉和地租帳目。下圖顯示各類帳目的數量：

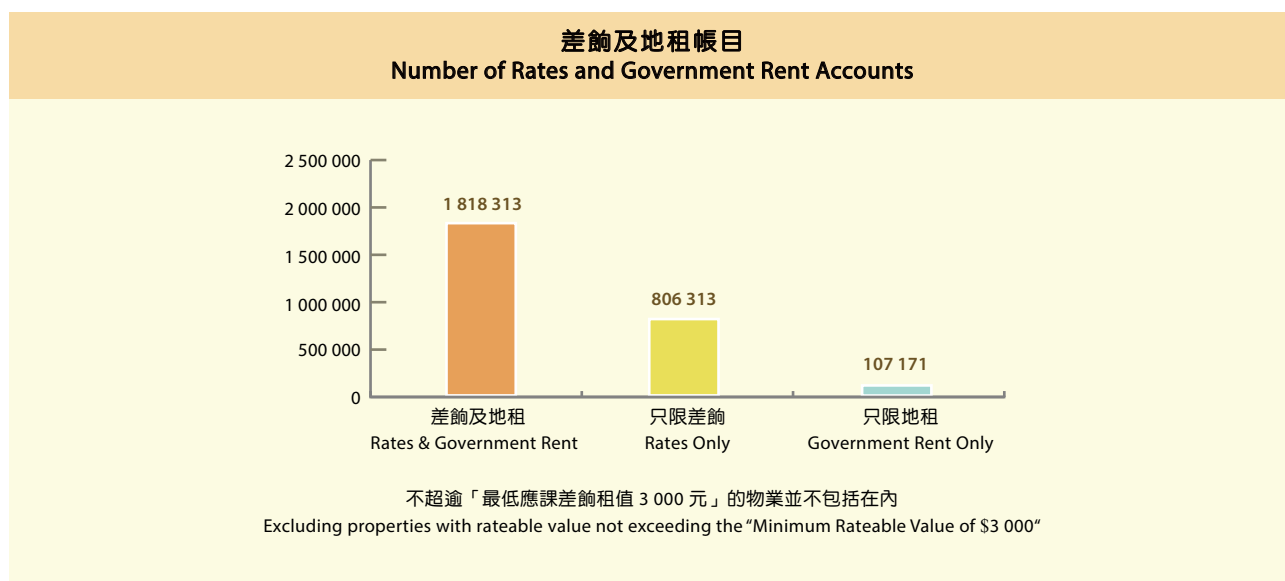
Revenue from Government Rent and Arrears

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:



宣傳準時繳款

每季到期繳納差餉和地租的月份，本署均透過電視播出宣傳短片，並且在電台廣播，提醒繳納人準時繳納差餉和地租。

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.

估價及物業資訊服務

印花稅

2022-23 年度，本署共接獲 76 750 宗需作審查和估價的個案，並提供 7 971 項估價，涉及的物業均屬申報價值偏低，以及在轉讓時未有註明轉讓價值。

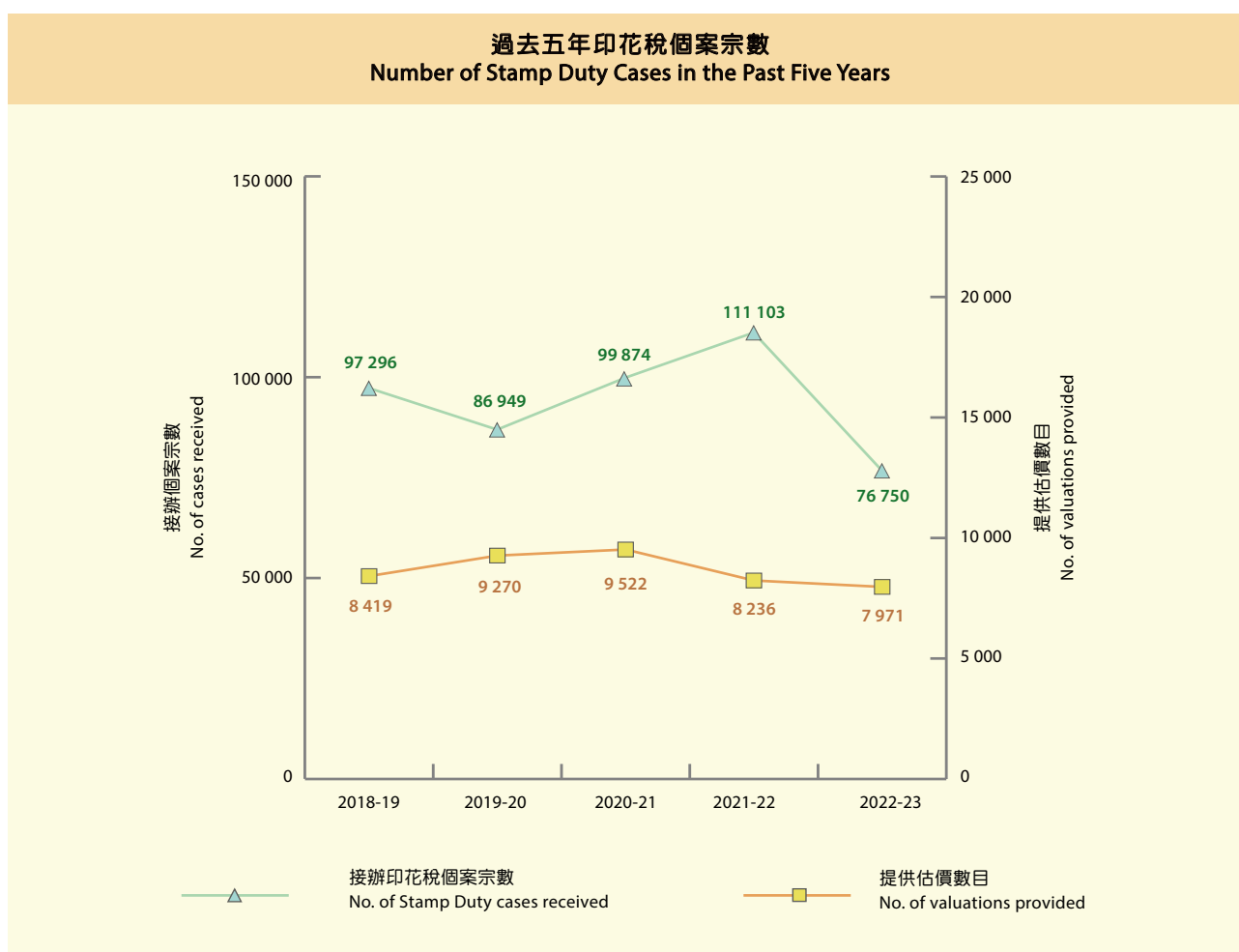
下圖顯示過去五年這方面的工作量：

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:

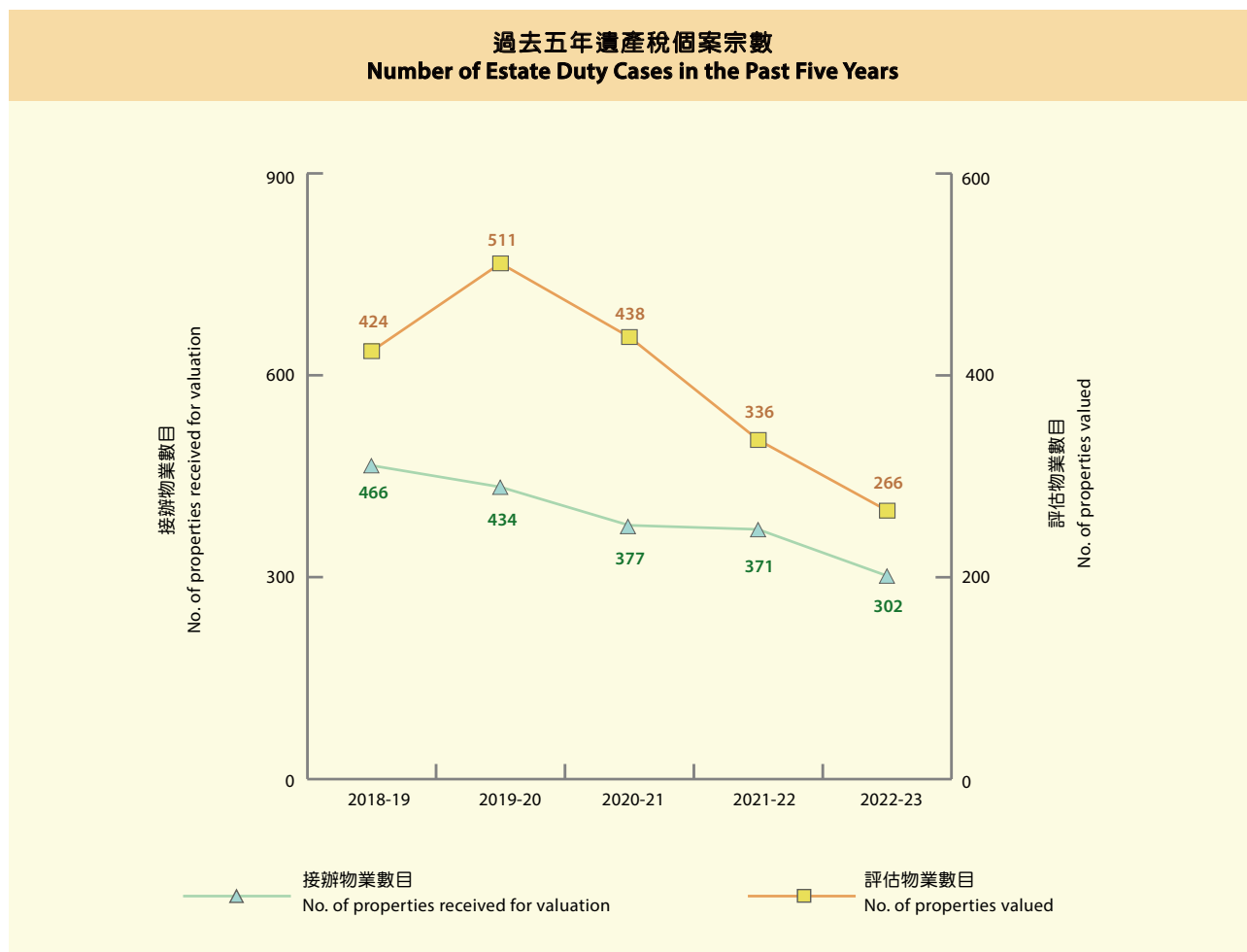


遺產稅

年內共有 97 宗個案交由本署評定物業價值，涉及 302 個物業。下圖顯示過去五年的遺產稅工作量：

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:



雖然遺產稅已於 2006 年 2 月取消，但本署仍接到此日期之前的個案。

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

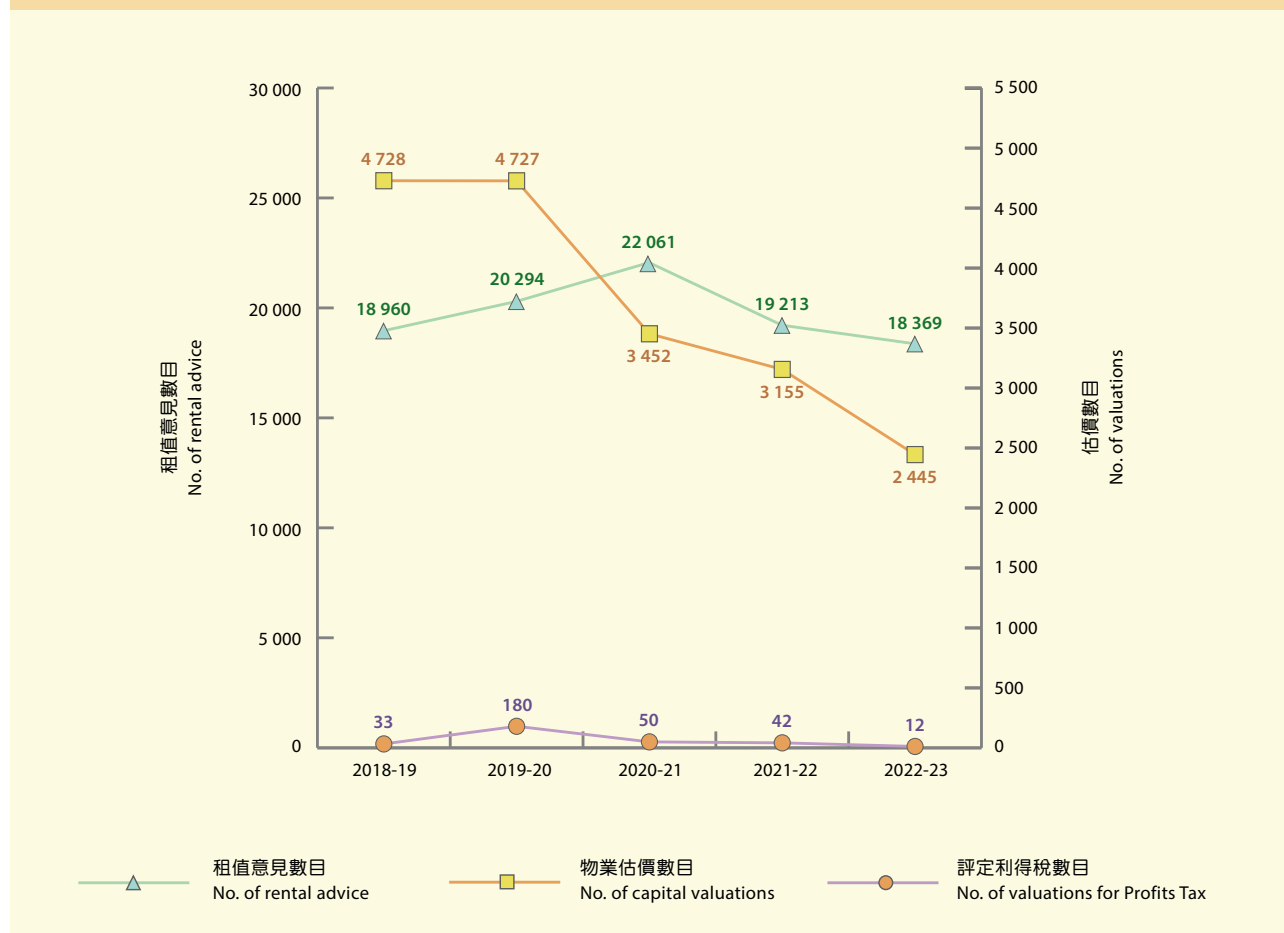
為其他政府部門和半官方機構提供估價服務

過去一年間，為其他政府部門和半官方機構提供的估價服務，包括 18 369 宗租值意見、2 445 個物業售價評估，以及處理 12 宗利得稅個案。下圖概述本署過去五年提供的這類估價服務：

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:

過去五年為其他部門提供的估價數目
Number of Valuations for Other Departments in the Past Five Years



物業資訊服務

本署繼續積極進行物業研究和市場監測工作，以協助政府制定政策。除了不時回應公眾人士、政府決策局、部門和機構查詢資料的要求外，本署亦悉力向房屋局提供房屋產量和物業市況等物業市場的資料，以便當局準確掌握全港的房屋發展方向和市場動態。

《香港物業報告》2023年版回顧2022年物業市場的情況，並預測2023及2024年的樓宇落成量。市民可登入本署網站免費下載。

市民亦可在本署網站瀏覽《香港物業報告 - 每月補編》，並免費下載有關物業租金、售價和落成量的統計資料，或致電2152 2152透過本署的24小時自動電話資訊服務，以傳真方式索取資料。

本署一向致力促進物業市場的公平和透明度。為配合實施《地產代理條例》（第511章），市民可利用本署物業資訊網的收費服務，索取住宅物業（不包括村屋）樓齡、實用面積和許可用途的資料。物業資訊網亦可供市民於網上查詢物業最近三個估價年度的應課差餉租值，以及差餉和地租帳目資料，而所需費用遠較其他查詢途徑為低。

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.

編配門牌號數

2022-23 年度獲編配門牌號數的發展項目有 830 個，其中 753 個位於新界。

除在已有門牌編配系統的地區恆常地為新建樓宇編配門牌號數外，本署亦為以往沒有正式門牌號數的新界鄉郊地區，有系統地編配正式的門牌號數。

樓宇名稱

市民可登入本署網站免費瀏覽《樓宇名稱》，這份刊物的資料在每季（即 1 月、4 月、7 月和 10 月）均會更新。

業主與租客服務

諮詢和調解服務

2022-23 年度，本署處理約 95 000 宗查詢，其中 36 000 宗由本署每天派駐土地審裁處當值的人員處理，另有 900 宗由本署每星期指定時間派往民政事務處當值的人員處理。

新租出或重訂協議通知書及租賃通知書

2022-23 年度，本署共處理約 78 000 份新租出或重訂協議通知書（表格 CR109）和租賃通知書（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.

服務表現和目標

服務承諾

在 2022-23 年度服務承諾所載的全部 11 項工作均達標或超額完成。

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 小時自動電話資訊服務及 1823

本署設有 24 小時自動電話資訊服務（電話號碼 2152 2152），讓市民透過預錄聲帶，查詢有關差餉、地租和租務事宜，以及取得差餉及 / 或地租發單和徵收的最新資訊。使用這項服務的人士亦可以傳真方式，索取物業市場統計數字等資料。

此外，市民亦可致電 2152 0111，使用由「1823」接線生 24 小時接聽的電話查詢服務，此服務涵蓋本署處理的一切事宜。

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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物業資訊網

物業資訊網為市民提供以下網上服務：

收費服務

- 查詢私人住宅物業（不包括村屋）的實用面積、樓齡和許可用途；
- 查詢估價冊及 / 或地租登記冊所載最近三個估價年度的應課差餉租值；以及
- 查詢差餉及 / 或地租帳目。

免費服務

- 查閱新公布的估價冊及地租登記冊（每年3月中估價冊及地租登記冊公布後至5月31日在網上展示）；以及
- 差餉或地租繳納人查詢其私人住宅物業（不包括村屋）的實用面積及樓齡。

物業資訊網載有本署和土地註冊處經配對的物業地址記錄，提供全面的中英雙語搜尋服務，市民可以五種不同的搜尋方式，尋找逾 270 萬個物業地址記錄。至於收費服務，除了接受現有的多種電子付款方式（包括繳費靈、主要信用卡、Apple Pay 和 Google Pay）外，本署還計劃在 2024 年年初前接受「轉數快」付款，為市民帶來更大的方便。

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.

遞交電子表格及通知書

本署接受以電子方式遞交按《差餉條例》、《地租（評估及徵收）條例》和《業主與租客（綜合）條例》規定須送達的指明表格和通知書。我們在 2022 年 6 月加強了這項既方便又環保的電子表格服務，以涵蓋本署所有其他公用表格，而大部分表格亦可透過「智方便」平台遞交。2023 年 3 月，我們進一步升級了這項服務，讓市民可使用「智方便」進行個人身份認證，並將已儲存的資料自動填寫於電子表格。

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.



發出徵收差餉地租電子通知書

這項一站式發單和繳款並支援「智方便」的「電子差餉地租單」服務，讓已登記用戶可收取及即時清繳電子帳單、接收有關發出《物業詳情申報表》（表格 R1A）的通知、查詢付款記錄，以及更新有關帳目的通訊地址或其他個人資料。持有多個物業的繳納人也可利用「電子差餉地租單」服務，一次過清繳全部帳項，並輕易地管理其綜合帳目。

Electronic Issue of Rates/Government Rent Demands

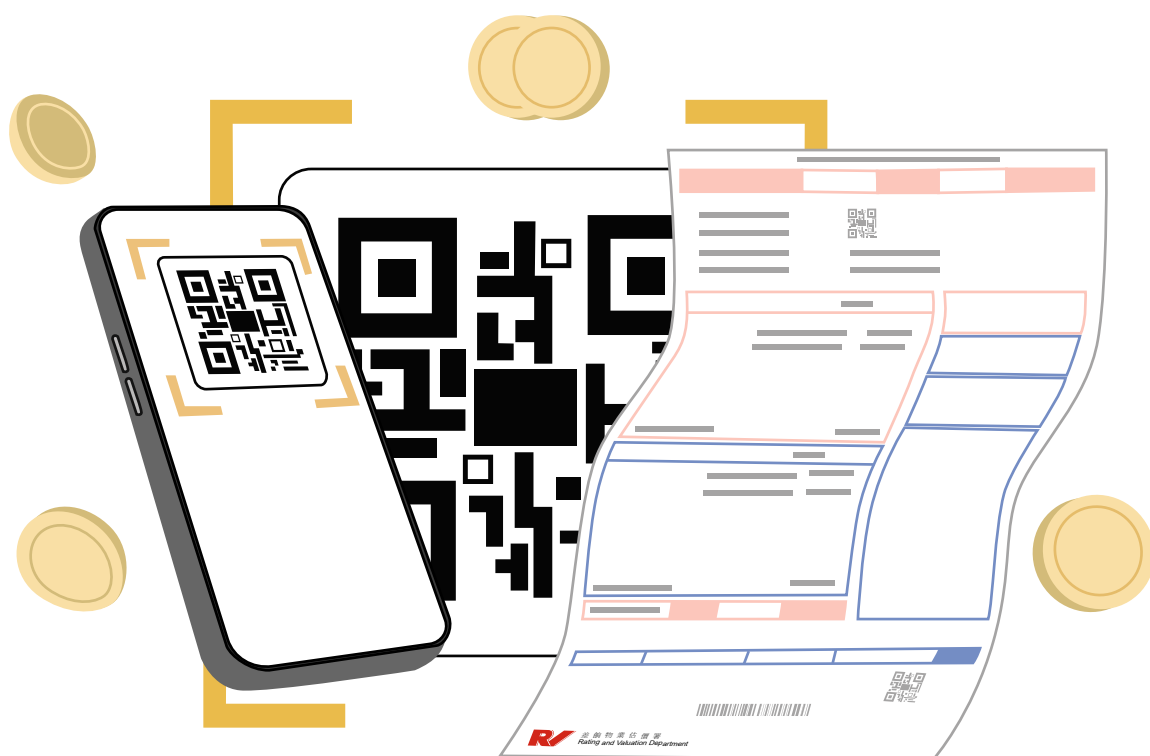
Supported by “iAM Smart”, the “eRVD Bill” Service allows registered subscribers to enjoy a seamless billing and payment service by receiving electronic demands and settling them instantly, obtaining notification about the issue of “Requisition for Particulars of Tenements” (Form R1A), enquiring the payment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

電子繳費渠道

本署為差餉及地租繳納人提供多種快捷、方便的電子繳費渠道，包括繳費靈、網上銀行繳費服務、「轉數快」和電子支票/電子本票。繳納人亦可利用本署網頁「帳目查詢」服務所取得的「付款 QR 碼」，於郵政局和便利店繳交款項。此外，繳納人可透過使用任何支援「轉數快」的流動銀行應用程式或電子錢包，掃描印備在徵收差餉及/或地租通知書上或從本署網頁「帳目查詢」服務取得的「轉數快」二維碼，快捷繳款。

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.



分間單位租務管制

自有關實施分間單位（俗稱「劏房」）租務管制的法例於 2022 年 1 月 22 日生效之後，本署負責處理查詢和投訴；就租務事宜為業主與租客提供免費諮詢和調解服務；批署業主提交的租賃通知書（表格 AR2）和處理表格；主動調查涉嫌違規個案；以及採取適當的執法行動。我們呼籲市民盡快舉報任何涉嫌違規個案，此舉將有助盡早遏止違法行為。

此外，本署一直透過不同渠道提高市民對規管制度的認識，包括電視及電台的政府宣傳短片及聲帶；電視、報章、公共交通工具、流動應用程式及電視節目的廣告；海報及單張；以及發給目標處所業主的宣傳信。我們亦分析表格 AR2 所申報的劏房租金資料，並由 2023 年 5 月起，每月發布劏房的租金中位數，供市民參考。詳情請瀏覽 www.rvd.gov.hk/tc/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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差餉制度檢討

本署正忙於進行籌備工作，以執行就差餉制度檢討提出的兩項建議，即住宅物業新差餉寬減機制和累進差餉制度。落實有關建議不但涉及部門運作和電腦系統支援上的重大改動，還要與其他決策局 / 部門緊密合作等。我們的工作進展良好，目標是暫定於 2024-25 年度第四季起實施累進差餉制度。

每年全面重估應課差餉租值

全面重估差餉的目的，是根據市值租金水平重新評估物業的應課差餉租值，從而建立公平合理的徵稅基礎。由於估價宗數龐大、時間迫切，加上人手緊絀，每年重估應課差餉租值實非易事。能夠如常依時順利完成這項工作，端賴周詳的計劃和同事專心致志的工作態度。

分間單位租務管制

為了有效執行對分間單位的租務管制及為有關租客提供適當的保障，本署不遺餘力對涉嫌違反租務管制的個案採取執法行動。我們已成立執法及調查特遣隊，進一步加強正採用的多管齊下方式主動識別、調查和跟進涉嫌違例個案。我們致力與其他決策局 / 部門，區域服務隊及其他持份者攜手合作，提升執法和檢控效率，並加強宣傳教育。此外，本署正全力開展籌備工作，以宣傳次期租賃的法定要求，並促進有關業主和租客認識對將由 2024 年年初起開始生效的次期租賃及續租租金應採取的正確步驟。

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.

評估地租

本署早年與部分主要的上訴人展開的訴訟延宕多時，阻礙了評估發展用地地租的工作。雖然土地審裁處、上訴法庭及終審法院先後駁回上訴人就估價問題提出的上訴，而本署隨後亦已解決部分涉及地租的上訴個案，但我們仍會繼續與其他上訴人商討，以解決餘下個案。

外判機遇

本署一直積極發掘外判機遇，以期提高運作效率，並尋求服務改進和創新。年內，本署把空置物業調查和評估本港物業等工作外判。有效管理外判的各項主要問題，包括品質保證和風險管理，以取得預期成效，仍屬我們今後需要面對的挑戰。

推行部門資訊科技計劃

這個策略性藍本讓本署更能配合電子政府環境，並改善以客為本的服務和業務運作。本署正落實現行部門資訊科技計劃所制訂的最後階段措施。我們快將開展下一個部門資訊科技計劃的籌備工作，以有系統和具策略性的方式定下短期及中期計劃，藉以支援我們的業務和把握推行電子政府的機遇。

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.

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本署主要負責評估物業的差餉與地租、修訂有關帳目和發出徵收通知書，並向政府決策局和部門提供物業估價服務、編製物業市場統計數字，以及執行《業主與租客（綜合）條例》，並提供相關的諮詢與調解服務。

環保政策和目標

差餉物業估價署致力確保在營運過程中履行環保責任，恪守《清新空氣約章》的承諾。本署制定了下列環保政策和目標：

政策： 差餉物業估價署使用資源時，遵循「減用、再用和再造」三大原則。

目標： 節約資源和減少廢物。

本署在運作各方面均體現環保文化，日常運作中亦以推行各項環保措施為要務。為此，本署委任內務秘書為「環保經理」，負責監察和檢討部門推行環保措施的情況。

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.



提高員工的環保意識

為了提高員工的環保意識，鼓勵他們身體力行環保概念，提倡節約能源和提高能源效益，以及爭取員工持續支持環保，本署：

- 透過內聯網定期公布各項環保內務管理措施和最新的環保計劃；
- 發布資源節約小錦囊；
- 鼓勵員工通過公務員建議書計劃和部門協商委員會會議提出環保建議；
- 建立網上討論區，方便員工討論部門各項改善措施；以及
- 藉着康樂社籌辦的活動，將環保觀念從辦公室推展至日常生活中，例如在本署的電子布告板設立「交換角」，讓員工刊登交換二手物品的電子廣告；以可循環再用的竹製餐具套裝作為會員的迎新禮品，以鼓勵員工減少使用一次性的塑膠餐具。

節省能源

本署在日常工作中推行的節省能源措施包括：

辦公室

- 當陽光直射室內時，將百葉簾放下；
- 員工即將進入房間（例如會議室）之前，才啟動空調及照明；
- 午膳時間或沒有人使用辦公室時關掉電燈；

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;

- 使用省電的 T5 光管，節約能源；
 - 安排能源監督在午膳時間和下班時間後定期巡查，確保辦公室及會議室的電燈、文儀器材和空調關上；
 - 辦公時間內將辦公室文儀器材設定至省電模式；
 - 使用定時開關器於辦公時間後關閉網絡打印機；
 - 避免使用非必要的照明設備，並拆除過多的光管，把一般不會用作閱讀文件的地方調暗；
 - 把電腦設備室的溫度調高攝氏 1 至 2 度；
 - 提醒員工穿着輕便合適的衣服。當室外的氣溫高於攝氏 25.5 度時，將辦公室的溫度保持在攝氏 25.5 度；
 - 鼓勵員工徒步上落一、兩層樓，以取代使用升降機；
 - 於洗手間使用自動感應水龍頭以節省用水；以及
 - 使用水龍頭水流控制器，節省用水，並減少消耗供水時所需能量。
- 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.

汽車

- 鼓勵共用部門車隊，以減少汽油消耗量；
 - 事先計劃路線，以縮短行車距離和時間，避開擁擠的地區；
 - 善用外出車輛或安排多人乘搭同一車輛，避免一人用車的情況；
 - 車輛等候時停車熄匙，以節省能源和減少廢氣排放；
 - 密切監察汽車保養，確保車輛不會排出大量廢氣；以及
 - 密切留意汽車耗油量。
- 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

善用紙張及信封

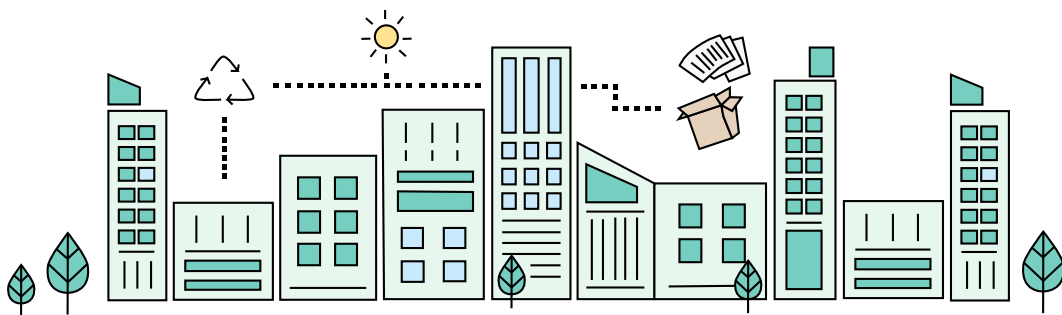
本署採取下列措施，以善用紙張及信封：

- 充分利用每張紙的正反兩面，並把多頁資料印在同一張紙上；
- 把過時表格的空白一面用作草稿紙；
- 使用再造紙代替原木漿紙；
- 影印機旁設置環保盒，放置經單面使用的紙張，以使用於複印；
- 以可供重複使用的釘孔信封傳遞非機密文件；
- 於會議時使用平板電腦，減少列印會議文件；
- 重複使用信封及暫用檔案夾；
- 發送傳真文件後，無需再郵寄文件的正本，正本可供存檔之用；
- 在適當情況下不使用傳真封面頁；
- 使用電腦接收傳真文件，以便篩選垃圾郵件；
- 盡量縮短文件的分發名單；
- 減少指引和守則印文本的數目，廣泛使用內聯網和其他電子方式分發指引和守則；
- 將部門刊物、員工通訊等上載到本署的知識管理系統、電子布告板和網頁；以及
- 於佳節傳送電子賀卡。

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.



廢物管理

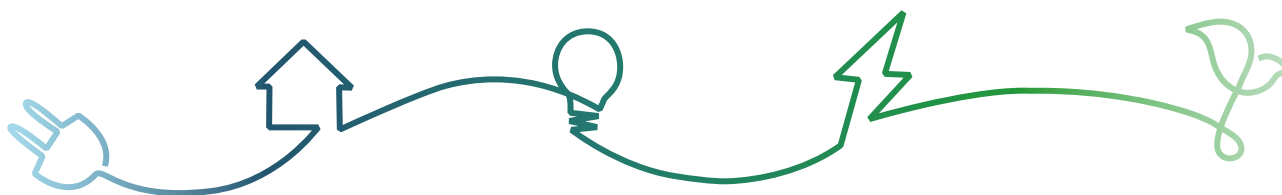
在「物盡其用，人人有責」的原則下，本署採取下列各項措施：

- 收集廢紙 / 報紙作回收之用；
- 避免使用難以回收的紙張（例如紙杯及塗有塑料的紙）；
- 保持可回收的廢紙乾爽清潔，並盡量清除紙上的膠紙、釘書釘和回形針；
- 在日常運作以及在籌辦會議和活動時，避免使用即棄物品；
- 交還用完的雷射打印碳粉盒和噴墨盒作回收之用；以及
- 參與由大廈管理處統籌的回收計劃，在本署範圍內放置回收箱。

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.



採購環保產品

本署致力推行環保採購，購買產品時盡可能考慮環保因素：

- 購置具有自動節能功能和符合能源效益的辦公室文儀器材；
- 購置環保產品，例如再造紙、可替換筆芯的原子筆、可循環再造的碳粉盒 / 噴墨盒及環保電池 / 充電池；
- 於採購時盡量採用環境保護署制定的環保規格；以及
- 購置具有雙面影印 / 列印功能的影印機和打印機。

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.

環保方面的成果

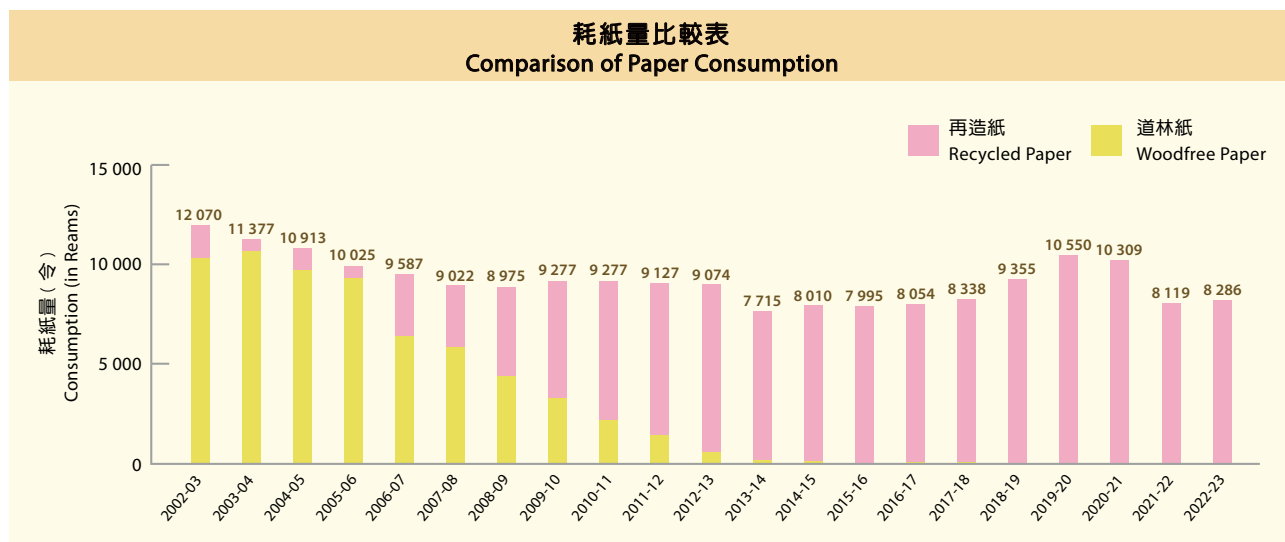
減少耗紙量

2022-23 年度本署的 A3 和 A4 紙耗用量合共為 8 286 令，較 2002-03 年度的 12 070 令減少 31.4%。此外，2022-23 年度 100% 的耗紙量為再造紙。

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.



來年本署定當繼續提醒同事注意保護環境，確保紙張用得其所。

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

本署分別於 2004 年及 2010 年推出「綜合發單及繳款服務」及「電子差餉地租單」服務，自此本署的紙張及信封耗用量持續減少。截至 2023 年 3 月 31 日為止，約有 153 000 個獨立帳目整合成大約 2 150 個綜合帳目，擁有多個物業的繳納人可選擇收取一張綜合徵收通知書。同時，超過 76 700 個用戶登記使用電子差餉地租單服務，連結超過 108 000 個繳納人帳戶，當中超過 62% 用戶選擇停收通知書印文本。本署會繼續節約用紙，及提倡綠化環境。

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.

減少和回收廢物

本署繼續積極減少製造廢物，並鼓勵廢物回收。2022-23 年度共回收了 28 546 公斤廢紙及 1 451 個用完的碳粉盒和噴墨盒。

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.

清新空氣約章

為配合《清新空氣約章》的承諾，本署實施下列有助改善空氣質素的環保標準和做法，並提醒員工注意：

- 遵守所有適用於汽車操作的條例和規例；
- 每年為部門車輛安排全面檢查，確保車輛操作正常；以及
- 採取各項辦公室和車輛操作的節能措施。

自 2009 年起，本署辦事處所在的長沙灣政府合署已獲頒發《良好級室內空氣質素檢定證書》。

前瞻

為響應政府節省能源和紙張的呼籲，本署會繼續盡力節約用紙和用電。各科別將認真檢討並密切留意用紙和用電模式，務求令辦公室的運作更具環保效益。

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.



電子政府服務

為配合電子政府措施，推動無紙化作業流程以及提升顧客服務，本署一向主動積極推動各項電子化政府服務。除了物業資訊網、電子發單和電子繳款服務外，本署亦接受以電子方式遞交《差餉條例》、《地租（評估及徵收）條例》及《業主與租客（綜合）條例》規定送達的法定表格及通知書。市民使用本署網頁內的電子表格服務遞交表格及通知書，是除了郵遞或親身遞交方式外的一個更方便和環保的選項。本署亦為所有其他公用表格提供以電子方式遞交表格的選項。本署會繼續引進更多電子化服務，務求與市民合作節約用紙，提倡綠化環境。

工作流程及工序的數碼化

為求體現環保文化，本署持續善用資訊科技，在開發或更新電腦系統時，盡量把內部工作流程及工序數碼化，以期減省紙張用量。

電子檔案保管系統

本署正為推行電子檔案保管系統進行籌備工作。除了可以提升保存和管理政府檔案的效率外，電子檔案保管系統亦可進一步減少在公務上使用的紙張。

清新空氣約章

本署將一如既往，在所有工作環節中採取節能措施，以恪守《清新空氣約章》的承諾，為改善香港的空氣質素出一分力。

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.

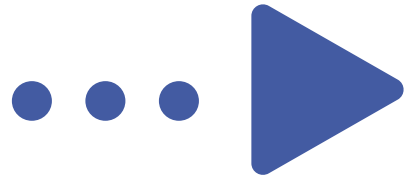
Clean Air Charter

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.

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估價署網上學習系統和
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1 蕭家賢太平紳士
Mr Kevin KY SIU, JP
署長
Commissioner

2 蔡民偉太平紳士
Mr Leo M W CHOY, JP
副署長
Deputy Commissioner

3 吳清清女士
Ms Anita NG
助理署長(機構及科技事務)
Assistant Commissioner
(Corporate and Technology
Services)

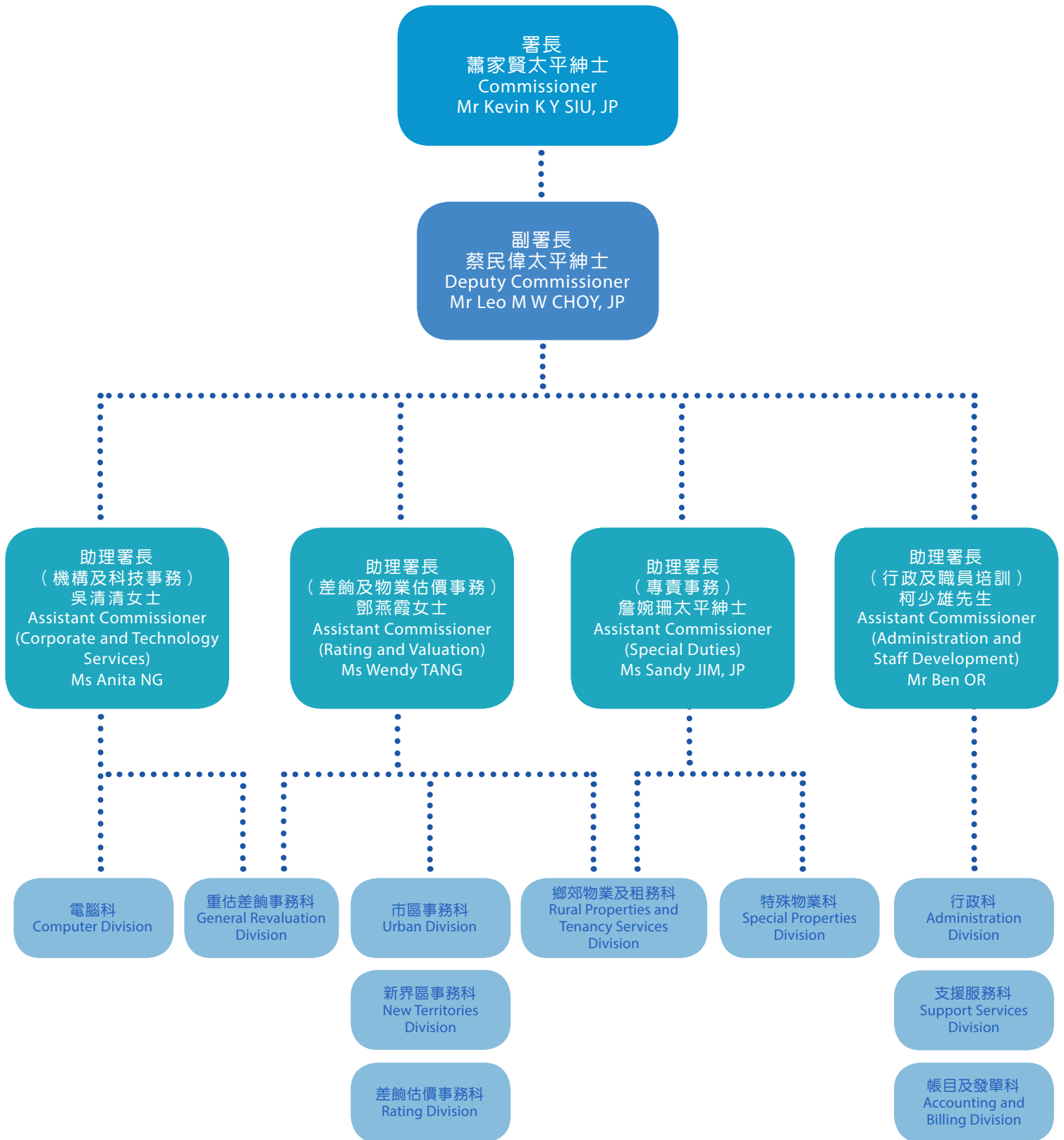
4 鄧燕霞女士
Ms Wendy TANG
助理署長
(差餉及物業估價事務)
Assistant Commissioner
(Rating and Valuation)

5 詹婉珊太平紳士
Ms Sandy JIM, JP
助理署長(專責事務)
Assistant Commissioner
(Special Duties)

6 柯少雄先生
Mr Ben OR
助理署長(行政及職員培訓)
Assistant Commissioner
(Administration and
Staff Development)



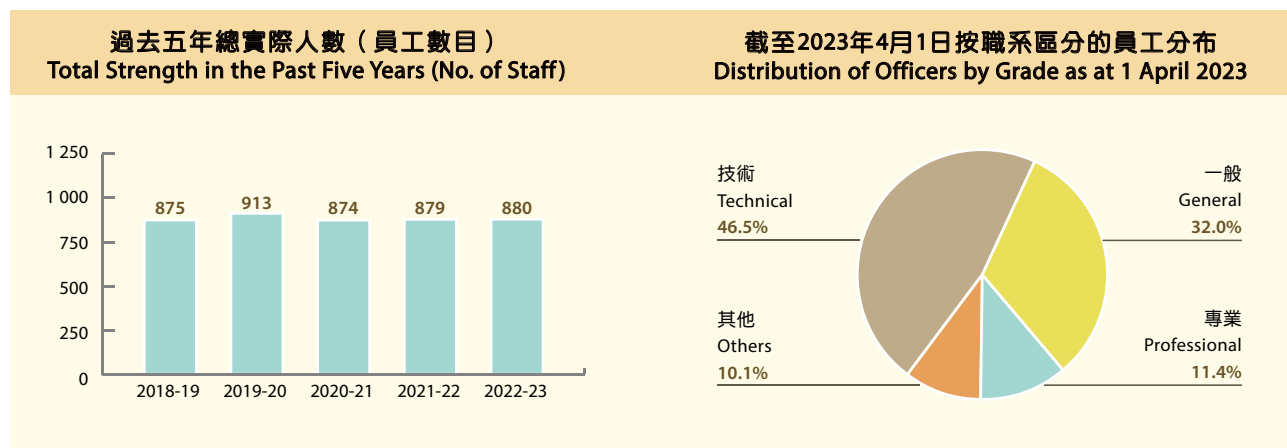
部門架構 (2023 年 4 月 1 日)
 Organisation Structure (1 April 2023)



人手編制

截至 2023 年 4 月 1 日，本署實際總人數為 880 人，其中包括 100 名專業職系及 409 名技術職系人員，282 名一般職系及 89 名其他職系人員。

以下圖表顯示過去五年的實際總人數，以及截至 2023 年 4 月 1 日按職系區分的員工比例：



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:

附錄 B 列出 2022 年 4 月 1 日和 2023 年 4 月 1 日本署的編制與實際人數比較。

本署 2022-23 年度的個人薪酬（不計長俸、旅費、宿舍等開支）和部門開支達 6.64 億元，上年度則為 5.96 億元。

培訓與發展計劃

本署 2022-23 年度培訓與發展計劃順利推行，年內每名部門職系人員平均受訓 2.5 天。本署深知因應環境轉變、工作量與日俱增、工作愈趨複雜，以及市民有更高的要求，員工須面對種種挑戰，因此安排多方面的培訓和發展課程，內容既針對本署提供服務的需要，又照顧到員工的事業發展與個人抱負。

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.

專業職系人員培訓

為加深員工對「一國兩制」和當代中國的了解，拓闊國際視野以配合香港積極融入國家發展大局，本署已全面恢復安排個別同事參加自2023年初所有防疫措施和旅遊限制解除後，在內地復辦的國家事務研習課程。

年內，本署安排所有專業職系人員參觀香港故宮文化博物館，讓同事透過欣賞中國藝術和文物古蹟，進一步培養專業精神和創新觀念，並增強他們對國民身份的認同，以及加深對國家歷史和發展的認識。本署亦會繼續安排同事參加公務員學院舉辦的其他國家事務研習課程。

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.



持續專業發展方面，本署年內為擁有專業資格的人員和見習人員舉辦了兩場內部研討會。

為物業估價測量見習生、年資較淺的物業估價測量師 / 助理物業估價測量師而設的師友制計劃，早於 2003 年年初和 2004 年 9 月相繼推出。自 2018-19 年度，本署更將師友制計劃擴展至物業估價主任及見習物業估價主任職系。年內，本署已安排 10 名高級物業估價測量師指導 37 名年資較淺的物業估價測量師，而 10 名資深的物業估價測量師則指導 17 名物業估價測量見習生。

與海外同業交流

掌握估價專業的最新發展，包括海外的估價實務尤為重要。故此，本署經常與海外同業保持聯繫，並互相分享行業知識和經驗。

本署 10 名人員於 2022 年 6 月參加國際房產稅學會與國際評估人員協會合辦的網上研討會。另外，六名人員於 2022 年 10 月至 2023 年 3 月期間參加國際房產稅學會舉辦的網上培訓系列。

專業資格

2022-23 年度，本署九名人員通過香港測量師學會的專業評核試最終評審，成為該學會的專業會員。

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.

內部培訓課程

本署職員培訓組舉辦了多類型內部職業培訓課程和經驗分享會，內容涉及不同課題，包括部門電腦系統運作、估價實務與工作程序。年內舉辦的課程合計 50 班，涵蓋 30 個課題，共有 1 023 名學員出席。

此外，年內本署亦舉辦四個度身訂造的工作坊，內容涵蓋設計思維訓練和顧客服務兩個範疇，共有 106 名同事參加。

為提高員工對資訊科技保安的意識和了解，以及讓他們更明白有關的責任，本署為合共 940 名員工舉辦了 26 節資訊科技保安意識訓練講座。

為了讓同事深入認識分間單位的租務管制，以應對相關工作挑戰，本署亦舉辦了一系列簡介會和工作坊。

另有 84 名新聘任人員和新到任的一般及共通職系人員參加了年內舉辦的部門入職講座。

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.



其他培訓課程

至於由公務員學院、政府其他決策局 / 部門和服務提供者舉辦的各類課程，年內共有 1 044 人次參加，當中有 98 名人次修讀了不同的電腦課程。

估價署網上學習系統和知識管理系統

除網上學習系統之外，本署於 2013 年 2 月推出知識管理系統，目的是改善蒐集、分享和應用機構知識的途徑。兩個系統均方便員工經內聯網善用網上學習資源。

2022-23 年度，網上學習系統共錄得約 2 396 次點擊，分布不同的網上課程。知識管理系統作為「一站式知識平台」，已成為署內資訊和知識的單一接觸點，提供各種協作工具，包括項目支援工具與討論區，讓同事就有興趣的課題分享資訊和交流意見。

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.



職員關係和參與

在 2022 年，兩名同事分別榮獲行政長官公共服務獎狀和公務員事務局局長嘉許狀。對於他們傑出的表現和服務社會的熱誠得到認同，我們感到很高興，並會團結一致繼續追求卓越和提供優質服務。



此外，本署十分重視管職雙方有效的溝通，並致力確保員工能自由發表意見，以促進良好的管職關係。

由職方、管方和公務員事務局代表組成的部門協商委員會，提供一個有效的溝通平台。委員會定期開會，商討影響員工福祉的事宜，會後亦迅速跟進會上所提出的事項。

一般職系協商委員會旨在透過定期會議，加強管方與一般職系人員的溝通和合作。

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.

為慶祝本署成立 75 週年，並感謝員工多年來的貢獻，管方設立了臨時咖啡角，為所有員工送上各種茶點小食。這個既歡樂又難忘的活動深受員工歡迎。

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.



本署亦會恆常舉辦工餘茶敘，讓管職雙方在輕鬆的氣氛下聚首一堂，交流專業知識、分享工作經驗和交換意見。

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.

部門的公務員建議書審核委員會，專責評審員工就提高工作效率、改善公共服務質素或節流方法等方案提交的建議。建議提議者會獲頒予紀念品，以感謝他們對本部門的公務員建議書計劃的支持。

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.

有關員工的消息，每月會透過內聯網發送的《部門快訊》報道。此外，每年編印的部門雜誌《估藝集》，內容豐富，包括部門花絮和不同題材的文章，全部稿件均由本署職員提供。

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.

社交和康樂活動

本署一向鼓勵同事注重健康生活，積極參與義工服務，建立關愛社會。

康樂社

本署康樂社舉辦多場足球活動、書法興趣班、桌遊體驗日、長跑課程，以及乒乓球、保齡球及飛鏢比賽，大受同事歡迎。

在喜慶節日如中秋節及農曆新年，康樂社為同事安排訂購應節禮品，反應熱烈。此外，康樂社亦舉辦了中秋節猜燈謎及新春抽獎，與同事們共賀佳節。

本署義工隊與多個非牟利團體合作，關顧社會上不同階層有需要人士，這些團體包括循道衛理楊震社會服務處、香港基督教服務處和健康快車等。義工隊亦積極參與社區各類義工服務，例如探訪長者和弱勢社羣等。



康樂社的經費來源包括員工福利基金、入會費和各項活動的報名費。

慈善活動

本署參與公益金舉辦的各項活動，籌得善款逾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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估價冊 - 截至 2023 年 4 月 1 日各地區的已估價物業 Valuation List - Assessments by District as at 1 April 2023

地區	District	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	154 173	84 619 214
灣仔	Wan Chai	115 403	49 153 719
東區	Eastern	204 636	51 547 746
南區	Southern	92 087	28 134 635
港島	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
九龍城	Kowloon City	160 776	38 357 186
黃大仙	Wong Tai Sin	95 574	19 895 456
觀塘	Kwun Tong	153 731	44 902 619
九龍	Kowloon	739 272	200 410 981
葵青	Kwai Tsing	114 924	45 617 870
荃灣	Tsuen Wan	136 084	30 596 685
屯門	Tuen Mun	182 771	25 800 347
元朗	Yuen Long	207 303	32 790 770
北區	North	109 109	15 493 987
大埔	Tai Po	126 611	20 090 561
沙田	Sha Tin	240 360	50 985 022
西貢	Sai Kung	176 876	35 051 756
離島	Islands	61 740	23 805 656
新界	New Territories	1 355 778	280 232 654
總數	OVERALL	2 661 349	694 098 948

估價冊 - 截至 2023 年 4 月 1 日各地區的已估價私人住宅物業
Valuation List - Private Domestic Assessments by District as at 1 April 2023

地區 District	A 及 B 類 Classes A & B		C 類 Class C		D 及 E 類 Classes D & E		雜類物業* Miscellaneous*		總數 Total	
	數量 Number	應課差餉租值 Rateable Value (千元 '000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區 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
灣仔 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
東區 Eastern	136 378	22 417 613	16 988	5 155 894	5 569	2 844 491	184	103 911	159 119	30 521 909
南區 Southern	46 294	6 898 953	4 018	1 398 070	11 441	10 517 621	64	144 859	61 817	18 959 504
港島 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
九龍城 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
黃大仙 Wong Tai Sin	72 019	8 594 698	1 437	415 777	502	221 934	113	10 489	74 071	9 242 898
觀塘 Kwun Tong	95 095	11 576 025	1 560	361 278	202	58 115	137	44 827	96 994	12 040 244
九龍 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
荃灣 Tsuen Wan	77 869	11 381 977	8 634	2 001 532	2 030	740 295	388	48 694	88 921	14 172 498
屯門 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
北區 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
西貢 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
離島 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
總數 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

* 雜類住宅單位包括用作住宅的閣樓、天台建築物等。

• 上述數字包括資助出售房屋（如居者有其屋等）及在租者置其屋計劃下已售出的前租住公屋單位，但不包括另行評估的車位。

* 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

估價冊 - 截至 2023 年 4 月 1 日各地區的已估價公屋住宅物業 Valuation List - Public Domestic Assessments by District as at 1 April 2023

地區	District	香港房屋委員會 HONG KONG HOUSING AUTHORITY				香港房屋協會及 香港平民屋宇有限公司 # HONG KONG HOUSING SOCIETY & HONG KONG SETTLERS HOUSING CORPORATION LIMITED #			
		租者置其屋計劃下 已售出的前租住公屋單位 Former Rental Housing Units sold under TPS *		租者置其屋計劃下 仍未售出的單位 Units unsold under TPS *		租住公屋 Rental Housing		租住公屋 Rental Housing	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	-	-	-	-	5	40 604	878	189 494
灣仔	Wan Chai	-	-	-	-	-	-	3	205 731
東區	Eastern	2 976	315 885	651	51 208	73	3 061 723	1 409	364 528
南區	Southern	8 871	649 526	1 656	95 434	42	1 585 659	5	43 988
港島	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
九龍城	Kowloon City	-	-	-	-	47	2 058 915	18	412 923
黃大仙	Wong Tai Sin	19 320	1 474 009	4 096	232 848	136	4 822 754	-	-
觀塘	Kwun Tong	12 351	781 157	3 703	164 490	214	9 104 194	342	333 275
九龍	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
荃灣	Tsuen Wan	-	-	-	-	184	1 161 836	175	142 474
屯門	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	-	-
北區	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
西貢	Sai Kung	12 544	1 016 823	2 663	167 656	37	2 034 781	249	124 006
離島	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
總數	OVERALL	151 582	10 913 702	33 420	1 749 771	1 447	48 264 249	4 395	2 441 836

包括香港房屋協會長者安居樂住屋計劃下興建的單位。

- 另行評估的車位並不包括在上述數字內。
- 上述數字所表示的估價物業多以大廈為單位，但經租者置其屋計劃已售出或仍未售出的單位普遍會以個別單位數目顯示。

* 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.

估價冊 - 截至 2023 年 4 月 1 日各地區的已估價鋪位及其他商業樓宇
Valuation List - Shop and Other Commercial Assessments by District as at 1 April 2023

地區	District	鋪位 Shop		其他商業樓宇 Other Commercial	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	9 124	8 024 135	2 504	4 245 222
灣仔	Wan Chai	8 236	7 599 687	2 152	3 203 936
東區	Eastern	8 534	3 975 208	906	849 996
南區	Southern	2 278	1 303 660	609	258 707
港島	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
九龍城	Kowloon City	7 521	3 196 598	884	756 722
黃大仙	Wong Tai Sin	3 585	2 106 296	146	129 367
觀塘	Kwun Tong	6 280	5 015 422	308	416 537
九龍	Kowloon	48 423	31 460 928	6 639	7 477 259
葵青	Kwai Tsing	4 038	2 539 931	171	181 627
荃灣	Tsuen Wan	5 915	3 549 531	195	472 714
屯門	Tuen Mun	5 748	2 979 992	149	263 772
元朗	Yuen Long	8 144	4 296 767	409	501 523
北區	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
西貢	Sai Kung	3 792	3 013 193	42	55 729
離島	Islands	2 758	3 975 721	66	161 663
新界	New Territories	41 543	29 568 326	1 335	2 205 996
總數	OVERALL	118 138	81 931 944	14 145	18 241 116

Table 表 5

估價冊 - 截至 2023 年 4 月 1 日各地區的已估價寫字樓及工貿大廈 Valuation List - Office and Industrial/Office Assessments by District as at 1 April 2023

地區	District	寫字樓 Office		工貿大廈 Industrial/Office	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	21 568	27 987 503	-	-
灣仔	Wan Chai	13 162	12 231 767	-	-
東區	Eastern	3 974	6 145 879	196	154 385
南區	Southern	1 797	1 161 184	26	10 260
港島	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
九龍城	Kowloon City	1 101	805 717	16	7 989
黃大仙	Wong Tai Sin	370	251 911	340	71 378
觀塘	Kwun Tong	4 754	6 869 287	1 072	565 841
九龍	Kowloon	30 070	21 010 160	2 464	1 107 548
葵青	Kwai Tsing	988	975 539	319	269 830
荃灣	Tsuen Wan	1 837	830 826	441	42 136
屯門	Tuen Mun	893	181 013	-	-
元朗	Yuen Long	642	170 330	-	-
北區	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
西貢	Sai Kung	54	59 252	-	-
離島	Islands	409	748 593	-	-
新界	New Territories	7 520	4 903 300	906	369 654
總數	OVERALL	78 091	73 439 792	3 592	1 641 847

估價冊 - 截至 2023 年 4 月 1 日各地區的已估價工廠大廈及貨倉
Valuation List - Factory and Storage Assessments by District as at 1 April 2023

地區	District	工廠大廈 Factory		貨倉 Storage	
		數量 Number	應課差餉租值 Rateable Value (千元 \$'000)	數量 Number	應課差餉租值 Rateable Value (千元 \$'000)
中西區	Central and Western	374	126 460	-	-
灣仔	Wan Chai	-	-	-	-
東區	Eastern	6 152	2 382 860	59	185 263
南區	Southern	4 077	1 333 630	10	45 012
港島	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
九龍城	Kowloon City	3 413	1 257 779	109	143 370
黃大仙	Wong Tai Sin	3 690	1 093 188	2	2 784
觀塘	Kwun Tong	20 585	5 996 293	120	293 436
九龍	Kowloon	35 886	11 140 507	283	621 147
葵青	Kwai Tsing	18 786	4 676 665	808	4 216 336
荃灣	Tsuen Wan	12 453	3 661 979	387	755 797
屯門	Tuen Mun	7 246	1 958 096	271	175 549
元朗	Yuen Long	1 191	972 885	100	164 619
北區	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
西貢	Sai Kung	38	835 513	5	9 258
離島	Islands	25	142 259	115	302 808
新界	New Territories	52 137	16 344 846	2 033	6 710 804
總數	OVERALL	98 626	31 328 303	2 385	7 562 226

Table 表 7

估價冊 - 截至 2023 年 4 月 1 日各類物業的估價及應課差餉租值

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

類別	Category	數量 Number	%	應課差餉租值 Rateable Value (千元 \$'000)	%
住宅	Domestic Premises	1 975 036	74.2	374 817 295	54.0
鋪位及其他商業樓宇	Shop and Other Commercial Premises	132 283	5.0	100 173 060	14.4
寫字樓	Office	78 091	2.9	73 439 792	10.6
工貿大廈	Industrial/Office Premises	3 592	0.1	1 641 847	0.2
工廠大廈	Factory	98 626	3.7	31 328 303	4.5
貨倉	Storage Premises	2 385	0.1	7 562 226	1.1
車位 *	Car Parking Spaces *	307 950	11.6	17 729 355	2.6
其他物業	Others	63 386	2.4	87 407 071	12.6
總數	OVERALL	2 661 349	100.0	694 098 948	100.0

* 包括住宅及非住宅車位。

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

估價冊 - 截至 2023 年 4 月 1 日按應課差餉租值劃分的已估價物業
Valuation List - Analysis of Assessments by Rateable Value Range as at 1 April 2023

應課差餉租值 (元) Rateable Value Range (\$)	港島 Hong Kong	九龍 Kowloon	新界 New Territories	總數 Total	%	累積 % [^] 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
總數 OVERALL	566 299	739 272	1 355 778	2 661 349	100.0	-

* 低於 0.05%。

^ 在“%”及“累積%”二欄內之數字是獨立計算得來，由於四捨五入關係，最後一欄的數字，表面上看來可能出現誤差。

* 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.

Table 表 9

地租登記冊 - 截至 2023 年 4 月 1 日各地區的已估價物業 Government Rent Roll - Assessments by District as at 1 April 2023

地區	District	不超逾最低應課差餉租值 *		超逾最低應課差餉租值	
		數量	應課差餉租值	數量	應課差餉租值
		Number	Rateable Value	Number	Rateable Value
			(千元 \$'000)		
中西區	Central and Western	123		16 103	20 254 255
灣仔	Wan Chai	4		12 681	6 940 956
東區	Eastern	113		49 830	13 751 337
南區	Southern	12		48 652	12 084 606
港島	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
九龍城	Kowloon City	11		62 577	20 057 088
黃大仙	Wong Tai Sin	70		95 475	18 876 264
觀塘	Kwun Tong	308		153 583	40 811 024
九龍	Kowloon	778		506 535	132 323 435
葵青	Kwai Tsing	365		113 809	36 900 275
荃灣	Tsuen Wan	2 644		135 975	27 313 207
屯門	Tuen Mun	5 261		179 404	24 534 395
元朗	Yuen Long	31 115		196 773	29 263 311
北區	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
西貢	Sai Kung	15 808		171 658	34 472 833
離島	Islands	20 645		58 173	21 272 014
新界	New Territories	149 858		1 307 771	253 585 538
總數	OVERALL	150 888		1 941 572	438 940 127

* 凡物業的應課差餉租值不超逾最低應課差餉租值 3 000 元，用以計算地租的應課差餉租值在法律上當作為 1 元，而應繳地租為每年 0.03 元。實際上，本署不會向這類物業發出徵收地租通知書。

* 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 年度臨時估價及刪除估價 *
Interim Valuations and Deletions in 2022-23 *

區域 Area		差餉及地租 Rates and Government Rent		只計差餉 Rates Only		只計地租 Government Rent Only	
		臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	刪除估價 Deletions	臨時估價 Interim Valuations	刪除估價 Deletions
港島 Hong Kong	數量 Number	792	183	4 286	2 062	8	7
	應課差餉租值 Rateable Value (千元 \$'000)	923 871	638 030	2 253 432	1 991 499	674 322	681 947
九龍 Kowloon	數量 Number	6 014	1 123	2 412	1 646	24	405
	應課差餉租值 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	數量 Number	20 037	1 763	2 084	290	2 034	1 169
	應課差餉租值 Rateable Value (千元 \$'000)	3 938 516	964 006	855 438	191 127	1 179 422	1 596 997
總數 OVERALL	數量 Number	26 843	3 069	8 782	3 998	2 066	1 581
	應課差餉租值 Rateable Value (千元 \$'000)	7 321 397	2 845 664	4 676 324	3 142 045	2 421 786	3 477 904

* 不包括在估價冊 / 地租登記冊直接載入和刪除的估價。

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

Table 表 11

2023-24 年度重估應課差餉租值 - 對主要類別物業的影響⁽¹⁾ 2023-24 General Revaluation - Effect on Main Property Types⁽¹⁾

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

註：

- (1) 住宅物業的計算主要是反映物業數目，而非住宅物業則反映估價數目。
 - (2) 所有住宅物業均按實用面積分類：
 - 小型住宅 -- 不超過 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) 指由香港房屋委員會、香港房屋協會及香港平民屋宇有限公司提供的租住單位。
 - (4) 包括住宅用車位。
 - (5) 包括工廠大廈、貨倉及工貿大廈。
 - (6) 包括其他形式物業如酒店、戲院、油站、學校及非住宅用車位。
- * 低於 0.05%。
低於每月 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 年度的估價建議書、反對書及上訴個案
Proposals, Objections and Appeals in 2021-22 and 2022-23

	差餉 Rating		地租 Government Rent	
	2021-22	2022-23	2021-22	2022-23
建議書 Proposals				
接辦及完成個案 Cases received and completed	59 670	63 369	203	318
<u>覆核結果 Status on review :</u>				
- 估價作實 assessment confirmed	51 339	56 959	163	298
- 獲減應課差餉租值 rateable value reduced	6 223	5 328	6	12
- 其他 others ⁽¹⁾	2 108	1 082	34	8
反對書 Objections ⁽²⁾				
年初所餘 Outstanding at beginning of year	2 223	325	6	181
接辦個案 Cases received	2 726	1 834	341	86
完成個案 Cases completed	4 624	1 436	166	215
<u>覆核結果 Status on review :</u>				
- 建議臨時估價、刪除或更正估價作實 proposed interim valuation, deletion or correction confirmed	4 297	1 254	125	110
- 獲減應課差餉租值 rateable value reduced	267	119	5	12
- 其他 others ⁽¹⁾	60	63	36	93
上訴 Appeals				
年初所餘 Outstanding at beginning of year	3 025	2 953	1 639	1 047
接辦個案 Cases received	673	487	103	72
完成個案 Cases completed	745	1 303	695	77
<u>個案完成結果 Status of completed cases :</u>				
- 估價作實 (全面聆訊) assessment confirmed (full hearing)	-	-	-	-
- 獲減應課差餉租值 (全面聆訊) rateable value reduced (full hearing)	-	-	-	-
- 同意令 consent orders	652	437	8	13
- 撤銷/失效 withdrawn/lapsed	73	866	643	64
- 其他 others ⁽³⁾	20	-	44	-

註：

- (1) 此欄包括無效、反對人自行撤銷反對、修改物業單位名稱及刪除估價等的個案。
- (2) 數字反映所涉及的應課差餉租值數目。
- (3) 此欄包括經徵詢律政司後，本署不再作跟進的個案，例如上訴方為已解散的香港註冊公司。

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.

附錄

Annexures

A

刊物
Publications

B

本署的編制及實際人數
Establishment and Strength
of the Department

C

技術附註
Technical Notes

D

各區域及地區
Areas and Districts

E

分區圖
Plans

刊物 Publications

香港物業報告	Hong Kong Property Review
樓宇名稱	Names of Buildings
年報	Annual Summary
差餉及地租簡介	Your Rates and Government Rent
誰有責任繳納差餉與地租	Who is responsible for paying rates and Government rent
服務承諾	Performance Pledge
差餉物業估價署 - 大事年表	Rating and Valuation Department - Chronology of Events
香港物業報告 - 每月補編	Hong Kong Property Review - Monthly Supplement
「物業資訊網」服務的簡介小冊子	Explanatory Leaflet of Property Information Online
《業主與租客（綜合）條例》指引概要	A Summary Guide on the Landlord and Tenant (Consolidation) Ordinance
「規管租賃」的小冊子	Booklet of Regulated Tenancies
宣傳標示門牌號數的資料單張	Explanatory Leaflet for Display of Building Numbers
* 香港差餉稅收歷史 (英文版、繁體及簡體版)	* The History of Rates in Hong Kong (English, Traditional Chinese and Simplified Chinese versions)
香港差餉稅制 - 評估、徵收及管理 (英文版、繁體及簡體版)	Property Rates in Hong Kong - Assessment, Collection and Administration (English, Traditional Chinese and Simplified Chinese versions)

* 此書亦可在政府新聞處刊物銷售小組購買。

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

以上刊物可供市民於本署網站 www.rvd.gov.hk 免費下載。

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

本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
署長 Commissioner	1	1	1	1	0	0
副署長 Deputy Commissioner	1	0	1	1	0	+1
助理署長 Assistant Commissioner	4	4	4	2	0	-2
<hr/>						
首席物業估價測量師 Principal Valuation Surveyor	8	6	8	8	0	+2
高級物業估價測量師 Senior Valuation Surveyor	24	16	27	14	+3	-2
物業估價測量師 Valuation Surveyor	68	65	71	72	+3	+7
助理物業估價測量師 Assistant Valuation Surveyor	5	1	5	1	0	0
<hr/>						
首席物業估價主任 Principal Valuation Officer	18	10	19	8	+1	-2
高級物業估價主任 Senior Valuation Officer	104	62	114	85	+10	+23
物業估價主任 / 見習物業估價主任 Valuation Officer/Valuation Officer Trainee	315	316	319	299	+4	-17
高級租務主任 Senior Rent Officer	4	4	4	3	0	-1
一級租務主任 Rent Officer I	8	2	8	2	0	0
二級租務主任 Rent Officer II	2	0	2	0	0	0
<hr/>						
高級統計主任 Senior Statistical Officer	2	1	2	2	0	+1
一級統計主任 Statistical Officer I	3	3	3	3	0	0
二級統計主任 Statistical Officer II	3	4	3	3	0	-1
<hr/>						
高級技術主任 Senior Technical Officer	2	2	2	2	0	0
技術主任 / 見習技術主任 Technical Officer/Technical Officer Trainee	4	4	4	4	0	0

* EST. = Establishment SG. = Strength

本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
總行政主任 Chief Executive Officer	1	1	1	1	0	0
高級行政主任 Senior Executive Officer	1	1	1	0	0	-1
一級行政主任 Executive Officer I	3	3	3	4	0	+1
一級法定語文主任 Official Language Officer I	1	1	1	1	0	0
二級法定語文主任 Official Language Officer II	2	2	2	2	0	0
高級私人秘書 Senior Personal Secretary	1	1	1	1	0	0
一級私人秘書 Personal Secretary I	5	4	5	4	0	0
二級私人秘書 Personal Secretary II	7	7	7	8	0	+1
機密檔案室助理 Confidential Assistant	1	1	1	1	0	0
高級文書主任 Senior Clerical Officer	16	13	17	11	+1	-2
文書主任 Clerical Officer	39	37	41	31	+2	-6
助理文書主任 Assistant Clerical Officer	118	106	118	110	0	+4
文書助理 Clerical Assistant	108	104	108	97	0	-7
一級物料供應員 Supplies Supervisor I	1	1	1	1	0	0
二級物料供應員 Supplies Supervisor II	1	1	1	1	0	0
物料供應服務員 Supplies Attendant	1	1	1	1	0	0

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本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
高級庫務會計師 Senior Treasury Accountant	1	1	1	1	0	0
高級會計主任 Senior Accounting Officer	1	1	2	1	+1	0
一級會計主任 Accounting Officer I	5	5	6	6	+1	+1
二級會計主任 Accounting Officer II	0	0	0	1	0	+1
執達主任助理 Bailliff's Assistant	2	2	2	2	0	0
<hr/>						
司機 Motor Driver	7	7	7	7	0	0
辦公室助理 Office Assistant	8	6	6	5	-2	-1
二級工人 Workman II	11	10	11	11	0	+1
<hr/>						
高級電腦操作員 Senior Computer Operator	1	1	1	0	0	-1
一級電腦操作員 Computer Operator I	5	5	5	5	0	0
二級電腦操作員/見習電腦操作員 Computer Operator II/Student Computer Operator	7	6	7	7	0	+1
<hr/>						
高級系統經理 Senior Systems Manager	1	1	2	2	+1	+1
系統經理 Systems Manager	3	2	4	3	+1	+1
一級系統分析/程序編製主任 Analyst/Programmer I	13	12	18	13	+5	+1
二級系統分析/程序編製主任 Analyst/Programmer II	4	5	9	10	+5	+5
<hr/>						
小計 Sub-total	951	849	987	858	+36	+9

* EST. = Establishment SG. = Strength

本署的編制及實際人數
Establishment and Strength of the Department

	1.4.2022		1.4.2023		增加/減少 Increase/Decrease	
	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *	編制 EST. *	實際人數 SG. *
額外人員 Supernumerary Staff						
助理署長 Assistant Commissioner	1	1	1	1	0	0
高級物業估價測量師 Senior Valuation Surveyor	2	2	0	0	-2	-2
物業估價測量師 Valuation Surveyor	1	1	0	0	-1	-1
首席物業估價主任 Principal Valuation Officer	2	2	1	1	-1	-1
高級物業估價主任 Senior Valuation Officer	7	7	8	8	+1	+1
物業估價主任 Valuation Officer	2	2	2	2	0	0
高級租務主任 Senior Rent Officer	0	0	1	1	+1	+1
高級文書主任 Senior Clerical Officer	1	1	3	3	+2	+2
文書主任 Clerical Officer	4	4	4	4	0	0
助理文書主任 Assistant Clerical Officer	1	1	0	0	-1	-1
文書助理 Clerical Assistant	0	0	2	2	+2	+2
系統經理 Systems Manager	1	1	0	0	-1	-1
一級系統分析/程序編製主任 Analyst/Programmer I	3	3	0	0	-3	-3
二級系統分析/程序編製主任 Analyst/Programmer II	5	5	0	0	-5	-5
小計 Sub-total	30	30	22	22	-8	-8
總數 Total	981	879	1 009	880	+28	+1

* EST. = Establishment SG. = Strength

技術附註 Technical Notes

見於本年報內的下述用語，除另有註明外，其意思如下：

(1) 區域及地區

港島、九龍及新界區域已按區議會 2019 年的選區分界劃分為 18 個地區，詳情請見附錄 D 及 E。

(2) 樓面面積

面積以平方米計算。住宅單位的樓面面積是以「實用面積」來計算。「實用面積」是指個別單位獨立使用的樓面面積，包括露台、陽台、工作平台及其他類似設施，但不包括公用地方，如樓梯、升降機槽、入牆暗渠、大堂及公用洗手間。實用面積是量度至外牆的表面或共用牆的中線所包括的面積。窗台、平台、天台、梯屋、閣樓、花園、前庭、天井、冷氣機房、冷氣機平台、花槽及車位並不包括在內。

非住宅樓宇的面積是以「內部樓面面積」來計算，量度範圍是有關單位牆壁及 / 或與毗連單位的共用牆向內的一面所圍繞的全部面積。

(3) 物業類別

住宅：

- (a) 私人住宅單位是指設有專用煮食設施、浴室和廁所的獨立居住單位。居者有其屋、私人機構參建居屋、市區改善、住宅發售和夾心階層住屋等計劃興建的住宅單位，均屬這一類別。租者置其屋計劃下已售出的前租住公屋單位亦屬這類別。

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.

技術附註 Technical Notes

住宅單位可按樓面面積分類如下：

- A類-實用面積少於40平方米
- B類-實用面積為40至69.9平方米
- C類-實用面積為70至99.9平方米
- D類-實用面積為100至159.9平方米
- E類-實用面積為160平方米或以上

(b) 公屋住宅單位包括由香港房屋委員會、香港房屋協會和香港平民屋宇有限公司興建的租住單位。

(c) 雜類住宅單位包括用作住宅的閣樓、天台建築物等。

非住宅：

(a) 鋪位包括設計或改建作零售業用途，並實際作這用途的物業。

(b) 其他商業樓宇包括設計或改建作商業用途的樓宇，但不包括鋪位或寫字樓，例如百貨公司等。

(c) 寫字樓包括商用樓宇內的物業，但不包括綜合用途樓宇內的非住宅用途單位。

(d) 工貿大廈包括設計或獲證明作工貿用途的物業。

(e) 工廠大廈包括為一般製造業工序及與該等工序有直接關係的用途（包括寫字樓）而建設的樓宇，其他主要是為特殊製造業而建的廠房亦包括在內，此類特殊廠房通常由一名廠東使用。

(f) 貨倉包括設計或改建作倉庫或冷藏庫的樓宇及其附屬寫字樓，並包括位於貨櫃碼頭區內的樓宇。

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.

技術附註 Technical Notes

(g) 車位包括位於主要作住宅或非住宅用途樓宇內的停車位。

(h) 其他物業是指不屬於上述任何類別的物業，例如酒店，戲院及劇場、學校、康樂會及會所、社區及福利用途樓宇、油站等物業。

(4) 租金

本年報所載租金全部以港元計算，通常不包括差餉、管理費及其他費用在內。

(5) 貨幣

除另有說明外，本年報所用的「元」均指港元。

(6) 四捨五入

由於數字四捨五入，所以各表內個別項目的總和與所示的總數可能有些微差別。

(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.

各區域及地區 Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries	小規劃統計區 Tertiary Planning Units
區域：港島 Area : Hong Kong		
中西區 Central and Western	堅尼地城、石塘咀、 西營盤、上環、 中環、金鐘、 半山區、山頂	Kennedy Town, Shek Tong Tsui, Sai Ying Pun, Sheung Wan, Central, Admiralty, Mid-levels, Peak
灣仔 Wan Chai	灣仔、銅鑼灣、 天后、跑馬地、 大坑、掃桿埔、 渣甸山	Wan Chai, Causeway Bay, Tin Hau, Happy Valley, Tai Hang, So Kon Po, Jardine's Lookout
東區 Eastern	寶馬山、北角、 鰂魚涌、西灣河、 筲箕灣、柴灣、 小西灣	Braemar Hill, North Point, Quarry Bay, Sai Wan Ho, Shau Kei Wan, Chai Wan, Siu Sai Wan
南區 Southern	薄扶林、香港仔、 鴨脷洲、黃竹坑、 壽臣山、淺水灣、 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

各區域及地區 Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries	小規劃統計區 Tertiary Planning Units	
區域：九龍 Area : Kowloon			
油尖旺 Yau Tsim Mong	尖沙咀、油麻地、 西九文化區、 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、 長沙灣、深水埗、 石硤尾、又一村、 大窩坪、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
九龍城 Kowloon City	紅磡、土瓜灣、 馬頭角、馬頭圍、 啟德、九龍城、 何文田、九龍塘、 筆架山	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)
黃大仙 Wong Tai Sin	新蒲崗、黃大仙、 東頭、橫頭磡、 樂富、鑽石山、 慈雲山、牛池灣	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
觀塘 Kwun Tong	坪石、九龍灣、 牛頭角、佐敦谷、 觀塘、秀茂坪、 藍田、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

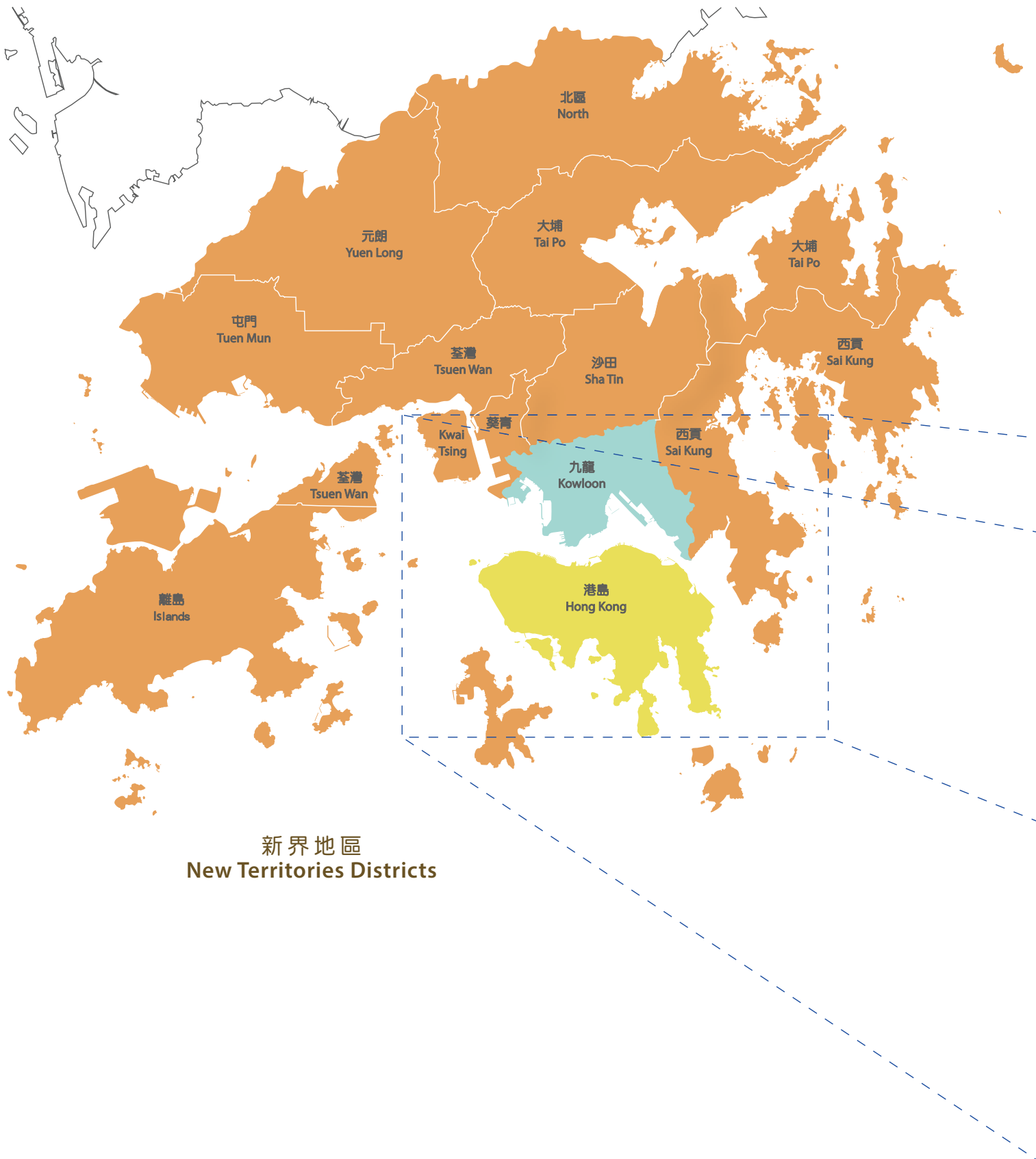
(p) = part 部分

各區域及地區 Areas and Districts

地區 District	地區內的分區名稱 Names of Sub-districts within District Boundaries	小規劃統計區 Tertiary Planning Units
區域：新界 Area : New Territories		
葵青 Kwai Tsing	葵涌、青衣	Kwai Chung, Tsing Yi 320, 326, 327, 328, 329, 350, 351
荃灣 Tsuen Wan	荃灣、上葵涌、 汀九、深井、 青龍頭、馬灣、 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
屯門 Tuen Mun	大欖涌、掃管笏、 屯門、藍地	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	洪水橋、廈村、 流浮山、天水圍、 元朗、新田、 落馬洲、錦田、 石崗、八鄉	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
北區 North	粉嶺、聯和墟、 上水、石湖墟、 沙頭角、鹿頸、 烏蛟騰	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、 船灣、樟木頭、 企嶺下	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	大圍、沙田、 火炭、馬料水、 烏溪沙、馬鞍山	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
西貢 Sai Kung	清水灣、西貢、 大網仔、將軍澳、 坑口、調景嶺、 馬游塘	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
離島 Islands	長洲、坪洲、 大嶼山 (包括東涌、 愉景灣)、南丫島	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

分區圖
Plans



新界地區
New Territories Districts

分區圖
Plans



差餉物業估價署
Rating and Valuation Department

港島及九龍地區
Hong Kong and Kowloon Districts





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