

表一：過去五年，政府每年的差餉及地租總收入及按年變動幅度

年度	差餉總收入 (已扣除年內的差 餉寬減) (百萬元)	與上一年度相 比的變動增幅	地租# 總收入 (百萬元)	與上一年度 相比的變動 增幅
2014-15	22,272	+49.4%	9,289	+8.1%
2013-14	14,911	+33.1%	8,591	+9.3%
2012-13	11,204	+15.2%	7,857	+21.4%
2011-12	9,722	+8.6%	6,470	+2.6%
2010-11	8,956	-10.1%	6,305	+7.4%

根據《地租（評估及徵收）條例》的規定按應課差餉租值 3% 徵收的地租。

表二：2010-11 至 2014-15 年度，每類物業的單位數目及全年應繳的差餉和地租總額

2014-2015 財政年度					
(根據 2014 年 4 月 1 日估價冊及地租登記冊資料)					
每個估價單位 全年應繳納差餉 (元)	估價單位 數目	全年差餉 應收總數 (元)	每個估價單位 全年應繳納地租 (元)	估價單位 數目	全年地租 應收金額 (元)
私人住宅					
< 2,500	139,041	240,275,562	< 2,500	534,701	967,881,364
2,500 - 5,000	750,998	2,787,178,662	2,500 - 5,000	523,856	1,793,260,811
5,001 - 7,500	416,993	2,519,633,226	5,001 - 7,500	118,451	700,181,820
7,501 - 10,000	189,275	1,622,507,598	7,501 - 10,000	34,660	295,160,470
10,001 - 15,000	125,239	1,498,057,875	10,001 - 15,000	25,793	309,767,011
15,001 - 20,000	43,005	731,733,183	15,001 - 20,000	8,991	154,408,196
20,001 - 30,000	37,851	899,042,967	20,001 - 30,000	5,314	126,187,668
> 30,000	29,072	1,541,169,996	> 30,000	2,991	170,318,635
總數：	1,731,474	11,839,599,069	總數：	1,254,757	4,517,165,975
公共屋邨					
< 2,500	41,453	70,311,738	< 2,500	59,946	75,943,548
2,500 - 5,000	20,238	63,704,922	2,500 - 5,000	1,339	3,709,771
5,001 - 7,500	837	4,764,714	5,001 - 7,500	2	5,303
7,501 - 10,000	2	18,378	7,501 - 10,000	0	0
10,001 - 15,000	3	35,856	10,001 - 15,000	0	0
15,001 - 20,000	6	105,708	15,001 - 20,000	0	0
20,001 - 30,000	7	180,156	20,001 - 30,000	8	168,300
> 30,000	1,248	1,841,438,028	> 30,000	782	97,349,184
總數：	63,794	1,980,559,500	總數：	62,077	177,176,106
寫字樓					
< 2,500	2,034	4,064,220	< 2,500	1,484	2,515,372
2,500 - 5,000	13,164	50,326,890	2,500 - 5,000	2,494	9,147,031
5,001 - 7,500	11,383	70,051,440	5,001 - 7,500	2,032	12,504,697
7,501 - 10,000	8,015	69,519,180	7,501 - 10,000	1,317	11,441,095
10,001 - 15,000	10,502	128,128,740	10,001 - 15,000	1,899	23,381,543
15,001 - 20,000	5,893	101,276,700	15,001 - 20,000	1,039	17,885,426
20,001 - 30,000	7,311	177,079,200	20,001 - 30,000	1,279	31,155,606
> 30,000	17,851	2,584,138,410	> 30,000	3,563	540,353,455
總數：	76,153	3,184,584,780	總數：	15,107	648,384,225
商業樓宇					
< 2,500	15,913	23,065,224	< 2,500	14,296	19,251,869
2,500 - 5,000	17,918	65,913,198	2,500 - 5,000	11,142	40,780,537
5,001 - 7,500	13,361	82,441,446	5,001 - 7,500	8,373	51,506,168
7,501 - 10,000	10,417	90,413,850	7,501 - 10,000	6,161	53,526,425
10,001 - 15,000	16,114	198,257,001	10,001 - 15,000	7,891	96,748,229
15,001 - 20,000	10,630	183,323,340	15,001 - 20,000	4,696	81,144,396
20,001 - 30,000	13,943	339,500,400	20,001 - 30,000	5,145	124,927,261
> 30,000	32,725	4,095,920,586	> 30,000	9,900	995,593,442
總數：	131,021	5,078,835,045	總數：	67,604	1,463,478,327
工業樓宇					
< 2,500	6,891	12,819,195	< 2,500	24,834	45,836,294
2,500 - 5,000	30,600	115,289,265	2,500 - 5,000	31,670	112,699,004
5,001 - 7,500	21,651	133,207,095	5,001 - 7,500	11,729	71,043,174
7,501 - 10,000	12,116	104,686,269	7,501 - 10,000	5,197	44,795,201
10,001 - 15,000	11,972	145,452,840	10,001 - 15,000	4,760	57,360,776
15,001 - 20,000	5,277	91,084,302	15,001 - 20,000	2,116	36,358,738
20,001 - 30,000	5,006	121,493,250	20,001 - 30,000	1,967	47,836,022
> 30,000	7,020	670,087,266	> 30,000	3,160	287,148,812
總數：	100,533	1,394,119,482	總數：	85,433	703,078,021

2013-2014 財政年度

(根據 2013 年 4 月 1 日估價冊及地租登記冊資料)

每個估價單位 全年應繳納差餉 (元)	估價單位 數目	全年差餉 應收總數 (元)	每個估價單位 全年應繳納地租 (元)	估價單位 數目	全年地租 應收金額 (元)
私人住宅					
< 2,500	182,449	326,018,542	< 2,500	607,219	1,073,389,374
2,500 - 5,000	798,799	2,916,070,023	2,500 - 5,000	465,202	1,580,916,604
5,001 - 7,500	363,658	2,192,324,307	5,001 - 7,500	99,103	587,338,778
7,501 - 10,000	161,776	1,385,907,135	7,501 - 10,000	29,110	249,631,290
10,001 - 15,000	107,728	1,291,243,314	10,001 - 15,000	23,139	277,186,883
15,001 - 20,000	39,909	680,619,726	15,001 - 20,000	8,123	138,920,555
20,001 - 30,000	33,934	803,265,834	20,001 - 30,000	5,128	121,698,905
> 30,000	28,688	1,533,282,492	> 30,000	3,014	169,299,520
總數 :	1,716,941	11,128,731,373	總數 :	1,240,038	4,198,381,909
公共屋邨					
< 2,500	46,978	77,214,294	< 2,500	63,882	76,758,543
2,500 - 5,000	18,162	55,830,513	2,500 - 5,000	546	1,544,422
5,001 - 7,500	530	2,898,342	5,001 - 7,500	0	0
7,501 - 10,000	3	27,150	7,501 - 10,000	0	0
10,001 - 15,000	3	38,058	10,001 - 15,000	0	0
15,001 - 20,000	7	123,942	15,001 - 20,000	1	19,483
20,001 - 30,000	7	191,916	20,001 - 30,000	8	173,995
> 30,000	1,227	1,686,879,930	> 30,000	781	91,272,157
總數 :	66,917	1,823,204,145	總數 :	65,218	169,768,600
寫字樓					
< 2,500	3,214	6,356,133	< 2,500	1,901	3,204,646
2,500 - 5,000	15,494	57,977,400	2,500 - 5,000	2,543	9,574,322
5,001 - 7,500	11,253	69,747,750	5,001 - 7,500	1,983	12,138,757
7,501 - 10,000	7,498	64,864,620	7,501 - 10,000	1,232	10,728,230
10,001 - 15,000	9,924	120,453,030	10,001 - 15,000	1,726	21,049,963
15,001 - 20,000	5,404	92,753,400	15,001 - 20,000	985	17,065,159
20,001 - 30,000	6,735	162,876,300	20,001 - 30,000	1,096	26,475,775
> 30,000	16,370	2,473,267,050	> 30,000	3,240	532,720,858
總數 :	75,892	3,048,295,683	總數 :	14,706	632,957,710
商業樓宇					
< 2,500	18,004	25,703,235	< 2,500	15,822	20,789,809
2,500 - 5,000	19,063	70,118,070	2,500 - 5,000	11,810	43,124,224
5,001 - 7,500	14,167	87,691,506	5,001 - 7,500	8,569	52,886,707
7,501 - 10,000	10,445	90,638,880	7,501 - 10,000	6,031	52,203,127
10,001 - 15,000	16,535	203,007,795	10,001 - 15,000	7,442	91,202,926
15,001 - 20,000	10,157	175,092,360	15,001 - 20,000	4,347	75,195,526
20,001 - 30,000	13,077	318,204,480	20,001 - 30,000	4,692	114,279,714
> 30,000	29,758	3,568,231,065	> 30,000	8,705	859,995,407
總數 :	131,206	4,538,687,391	總數 :	67,418	1,309,677,440
工業樓宇					
< 2,500	10,084	18,871,092	< 2,500	30,328	53,315,305
2,500 - 5,000	33,643	124,313,505	2,500 - 5,000	29,713	104,957,640
5,001 - 7,500	20,799	128,583,945	5,001 - 7,500	10,126	61,588,242
7,501 - 10,000	10,230	88,419,780	7,501 - 10,000	4,482	38,732,171
10,001 - 15,000	10,552	128,322,732	10,001 - 15,000	4,111	50,092,841
15,001 - 20,000	4,469	77,137,632	15,001 - 20,000	1,716	29,617,841
20,001 - 30,000	4,345	104,867,106	20,001 - 30,000	1,778	43,347,071
> 30,000	6,128	563,573,454	> 30,000	2,720	237,286,339
總數 :	100,250	1,234,089,246	總數 :	84,974	618,937,450

2012-2013 財政年度

(根據 2012 年 4 月 1 日估價冊及地租登記冊資料)

每個估價單位 全年應繳納差餉 (元)	估價單位 數目	全年差餉 應收總數 (元)	每個估價單位 全年應繳納地租 (元)	估價單位 數目	全年地租 應收金額 (元)
私人住宅					
< 2,500	267,824	493,765,833	< 2,500	708,326	1,202,611,498
2,500 - 5,000	823,642	2,927,151,756	2,500 - 5,000	386,263	1,309,819,131
5,001 - 7,500	309,042	1,854,013,725	5,001 - 7,500	74,026	442,521,715
7,501 - 10,000	126,951	1,080,169,152	7,501 - 10,000	24,502	210,309,847
10,001 - 15,000	89,634	1,076,385,930	10,001 - 15,000	19,643	235,233,013
15,001 - 20,000	33,820	581,570,889	15,001 - 20,000	7,406	126,400,909
20,001 - 30,000	29,057	691,466,889	20,001 - 30,000	4,352	103,352,614
> 30,000	24,639	1,330,024,992	> 30,000	2,590	148,801,608
總數 :	1,704,609	10,034,549,166	總數 :	1,227,108	3,779,050,335
公共屋邨					
< 2,500	54,074	85,283,028	< 2,500	66,425	72,616,450
2,500 - 5,000	13,604	40,507,944	2,500 - 5,000	305	827,251
5,001 - 7,500	294	1,549,914	5,001 - 7,500	0	0
7,501 - 10,000	3	27,954	7,501 - 10,000	0	0
10,001 - 15,000	3	37,464	10,001 - 15,000	0	0
15,001 - 20,000	7	118,932	15,001 - 20,000	2	38,016
20,001 - 30,000	6	160,788	20,001 - 30,000	9	204,077
> 30,000	1,208	1,493,514,336	> 30,000	785	84,965,440
總數 :	69,199	1,621,200,360	總數 :	67,526	158,651,234
寫字樓					
< 2,500	4,404	8,702,949	< 2,500	2,140	3,546,934
2,500 - 5,000	16,511	61,084,020	2,500 - 5,000	2,754	10,303,823
5,001 - 7,500	11,627	71,900,400	5,001 - 7,500	1,977	12,042,680
7,501 - 10,000	7,568	65,475,660	7,501 - 10,000	1,155	10,032,692
10,001 - 15,000	9,319	113,743,080	10,001 - 15,000	1,602	19,418,501
15,001 - 20,000	5,183	89,176,200	15,001 - 20,000	891	15,351,890
20,001 - 30,000	6,163	148,937,400	20,001 - 30,000	1,012	24,521,011
> 30,000	15,221	2,273,614,200	> 30,000	2,965	486,953,478
總數 :	75,996	2,832,633,909	總數 :	14,496	582,171,009
商業樓宇					
< 2,500	20,713	29,113,863	< 2,500	17,564	22,619,324
2,500 - 5,000	20,139	73,889,670	2,500 - 5,000	12,397	45,361,985
5,001 - 7,500	14,700	91,014,438	5,001 - 7,500	8,519	52,485,363
7,501 - 10,000	10,668	92,483,625	7,501 - 10,000	5,636	48,781,676
10,001 - 15,000	16,155	197,833,905	10,001 - 15,000	7,014	85,766,810
15,001 - 20,000	9,688	166,771,620	15,001 - 20,000	3,949	68,209,891
20,001 - 30,000	12,323	299,339,820	20,001 - 30,000	4,357	106,161,916
> 30,000	26,735	3,020,015,780	> 30,000	7,478	707,374,966
總數 :	131,121	3,970,462,721	總數 :	66,914	1,136,761,931
工業樓宇					
< 2,500	12,509	23,474,454	< 2,500	33,613	57,449,677
2,500 - 5,000	34,570	126,288,735	2,500 - 5,000	28,456	99,712,638
5,001 - 7,500	20,290	124,725,645	5,001 - 7,500	9,342	56,342,403
7,501 - 10,000	9,693	84,071,025	7,501 - 10,000	4,162	35,950,399
10,001 - 15,000	9,445	115,263,150	10,001 - 15,000	3,660	44,895,762
15,001 - 20,000	4,093	70,615,935	15,001 - 20,000	1,608	27,829,287
20,001 - 30,000	3,981	96,641,895	20,001 - 30,000	1,607	39,511,998
> 30,000	5,474	493,792,890	> 30,000	2,409	205,822,591
總數 :	100,055	1,134,873,729	總數 :	84,857	567,514,755

2011-2012 財政年度

(根據 2011 年 4 月 1 日估價冊及地租登記冊資料)

每個估價單位 全年應繳納差餉 (元)	估價單位 數目	全年差餉 應收總數 (元)	每個估價單位 全年應繳納地租 (元)	估價單位 數目	全年地租 應收金額 (元)
私人住宅					
< 2,500	354,684	659,328,573	< 2,500	778,007	1,272,134,407
2,500 - 5,000	827,150	2,898,431,718	2,500 - 5,000	329,015	1,106,119,957
5,001 - 7,500	260,846	1,574,715,564	5,001 - 7,500	57,522	344,167,423
7,501 - 10,000	98,886	842,605,581	7,501 - 10,000	21,070	181,308,271
10,001 - 15,000	73,025	877,162,974	10,001 - 15,000	16,131	193,584,258
15,001 - 20,000	30,910	529,525,764	15,001 - 20,000	6,421	108,429,624
20,001 - 30,000	24,948	591,994,479	20,001 - 30,000	3,759	88,601,549
> 30,000	21,545	1,147,792,620	> 30,000	2,251	125,990,753
總數 :	1,691,994	9,121,557,273	總數 :	1,214,176	3,420,336,242
公共屋邨					
< 2,500	59,657	91,200,228	< 2,500	68,212	69,424,326
2,500 - 5,000	9,826	29,215,782	2,500 - 5,000	108	274,187
5,001 - 7,500	78	402,612	5,001 - 7,500	0	0
7,501 - 10,000	3	26,586	7,501 - 10,000	0	0
10,001 - 15,000	4	50,364	10,001 - 15,000	0	0
15,001 - 20,000	6	98,586	15,001 - 20,000	2	36,227
20,001 - 30,000	7	183,462	20,001 - 30,000	9	194,382
> 30,000	1,190	1,344,655,368	> 30,000	780	72,866,365
總數 :	70,771	1,465,832,988	總數 :	69,111	142,795,487
寫字樓					
< 2,500	6,251	12,207,576	< 2,500	2,516	4,115,756
2,500 - 5,000	18,371	67,684,650	2,500 - 5,000	3,181	11,705,281
5,001 - 7,500	11,751	72,416,580	5,001 - 7,500	1,865	11,501,424
7,501 - 10,000	7,152	61,138,200	7,501 - 10,000	1,181	10,355,522
10,001 - 15,000	9,209	111,047,850	10,001 - 15,000	1,288	15,546,766
15,001 - 20,000	4,971	84,716,400	15,001 - 20,000	797	13,709,966
20,001 - 30,000	5,919	143,678,700	20,001 - 30,000	921	22,432,626
> 30,000	12,648	1,701,100,500	> 30,000	2,444	366,573,640
總數 :	76,272	2,253,990,456	總數 :	14,193	455,940,981
商業樓宇					
< 2,500	22,913	31,773,279	< 2,500	19,092	24,256,265
2,500 - 5,000	21,226	77,498,820	2,500 - 5,000	12,958	47,433,672
5,001 - 7,500	15,454	95,784,762	5,001 - 7,500	8,360	51,383,513
7,501 - 10,000	10,671	92,411,310	7,501 - 10,000	5,383	46,566,283
10,001 - 15,000	15,729	192,275,955	10,001 - 15,000	6,543	80,094,263
15,001 - 20,000	9,275	159,492,525	15,001 - 20,000	3,650	63,181,228
20,001 - 30,000	11,520	280,008,315	20,001 - 30,000	3,934	95,726,606
> 30,000	24,476	2,624,231,694	> 30,000	6,748	609,102,713
總數 :	131,264	3,553,476,660	總數 :	66,668	1,017,744,543
工業樓宇					
< 2,500	15,853	29,710,911	< 2,500	37,701	62,749,069
2,500 - 5,000	35,566	128,804,505	2,500 - 5,000	26,907	94,030,088
5,001 - 7,500	19,546	119,766,780	5,001 - 7,500	8,074	48,748,842
7,501 - 10,000	8,448	73,135,065	7,501 - 10,000	3,578	30,737,385
10,001 - 15,000	8,383	102,191,595	10,001 - 15,000	3,207	39,092,067
15,001 - 20,000	3,447	59,308,605	15,001 - 20,000	1,416	24,377,346
20,001 - 30,000	3,618	87,693,735	20,001 - 30,000	1,432	34,971,941
> 30,000	4,751	433,618,725	> 30,000	2,169	182,441,725
總數 :	99,612	1,034,229,921	總數 :	84,484	517,148,463

2010-2011 財政年度

(根據 2010 年 4 月 1 日估價冊及地租登記冊資料)

每個估價單位 全年應繳納差餉 (元)	估價單位 數目	全年差餉 應收總數 (元)	每個估價單位 全年應繳納地租 (元)	估價單位 數目	全年地租 應收金額 (元)
私人住宅					
< 2,500	521,748	971,006,751	< 2,500	885,789	1,351,991,569
2,500 - 5,000	773,024	2,645,022,261	2,500 - 5,000	238,644	783,941,814
5,001 - 7,500	197,295	1,182,916,722	5,001 - 7,500	38,860	232,979,936
7,501 - 10,000	68,328	583,876,632	7,501 - 10,000	16,289	139,314,884
10,001 - 15,000	56,162	673,957,080	10,001 - 15,000	12,995	156,125,522
15,001 - 20,000	25,344	431,668,281	15,001 - 20,000	4,766	81,702,142
20,001 - 30,000	19,999	472,886,484	20,001 - 30,000	2,625	62,820,839
> 30,000	16,477	860,361,672	> 30,000	1,575	90,211,313
總數 :	1,678,377	7,821,695,883	總數 :	1,201,543	2,899,088,019
公共屋邨					
< 2,500	65,791	94,619,994	< 2,500	69,987	63,873,716
2,500 - 5,000	5,443	15,834,504	2,500 - 5,000	4	3,622
5,001 - 7,500	1	6,036	5,001 - 7,500	0	0
7,501 - 10,000	3	24,156	7,501 - 10,000	0	0
10,001 - 15,000	8	102,678	10,001 - 15,000	0	0
15,001 - 20,000	2	32,358	15,001 - 20,000	3	52,398
20,001 - 30,000	10	249,180	20,001 - 30,000	8	157,360
> 30,000	1,165	1,170,313,971	> 30,000	631	65,030,936
總數 :	72,423	1,281,182,877	總數 :	70,633	129,118,032
寫字樓					
< 2,500	9,080	17,213,940	< 2,500	3,093	4,947,800
2,500 - 5,000	19,475	70,587,180	2,500 - 5,000	2,907	10,494,389
5,001 - 7,500	11,511	70,636,320	5,001 - 7,500	1,715	10,424,959
7,501 - 10,000	6,521	56,410,200	7,501 - 10,000	1,222	10,503,698
10,001 - 15,000	8,603	104,306,550	10,001 - 15,000	1,178	14,616,392
15,001 - 20,000	4,343	73,877,100	15,001 - 20,000	639	10,994,094
20,001 - 30,000	5,274	127,298,700	20,001 - 30,000	782	18,892,274
> 30,000	11,159	1,538,766,720	> 30,000	2,130	334,417,669
總數 :	75,966	2,059,096,710	總數 :	13,666	415,291,275
商業樓宇					
< 2,500	24,864	33,977,067	< 2,500	20,071	24,732,266
2,500 - 5,000	21,696	79,080,213	2,500 - 5,000	13,165	48,137,801
5,001 - 7,500	15,908	98,298,657	5,001 - 7,500	7,777	47,882,581
7,501 - 10,000	10,512	90,882,855	7,501 - 10,000	4,973	43,019,150
10,001 - 15,000	15,315	186,726,045	10,001 - 15,000	5,972	73,105,083
15,001 - 20,000	8,695	149,646,420	15,001 - 20,000	3,412	58,971,067
20,001 - 30,000	10,949	266,422,137	20,001 - 30,000	3,521	85,560,952
> 30,000	22,379	2,317,954,761	> 30,000	5,872	511,202,340
總數 :	130,318	3,222,988,155	總數 :	64,763	892,611,240
工業樓宇					
< 2,500	21,333	39,073,665	< 2,500	42,329	66,746,824
2,500 - 5,000	35,228	126,502,905	2,500 - 5,000	24,662	85,451,648
5,001 - 7,500	17,678	107,273,355	5,001 - 7,500	6,776	41,084,424
7,501 - 10,000	7,203	62,004,420	7,501 - 10,000	3,030	25,871,292
10,001 - 15,000	7,581	92,755,410	10,001 - 15,000	2,935	35,496,090
15,001 - 20,000	2,998	52,200,840	15,001 - 20,000	1,228	21,164,454
20,001 - 30,000	3,099	75,362,310	20,001 - 30,000	1,366	32,838,035
> 30,000	4,353	392,906,457	> 30,000	1,989	165,123,677
總數 :	99,473	948,079,362	總數 :	84,315	473,776,444