



香港土地註冊處營運基金

The Land Registry Trading Fund Hong Kong



2021-22  
年 ANNUAL  
報 REPORT

堅守使命 砥礪同行

Driven by **MISSION** We Strive **to THRIVE**



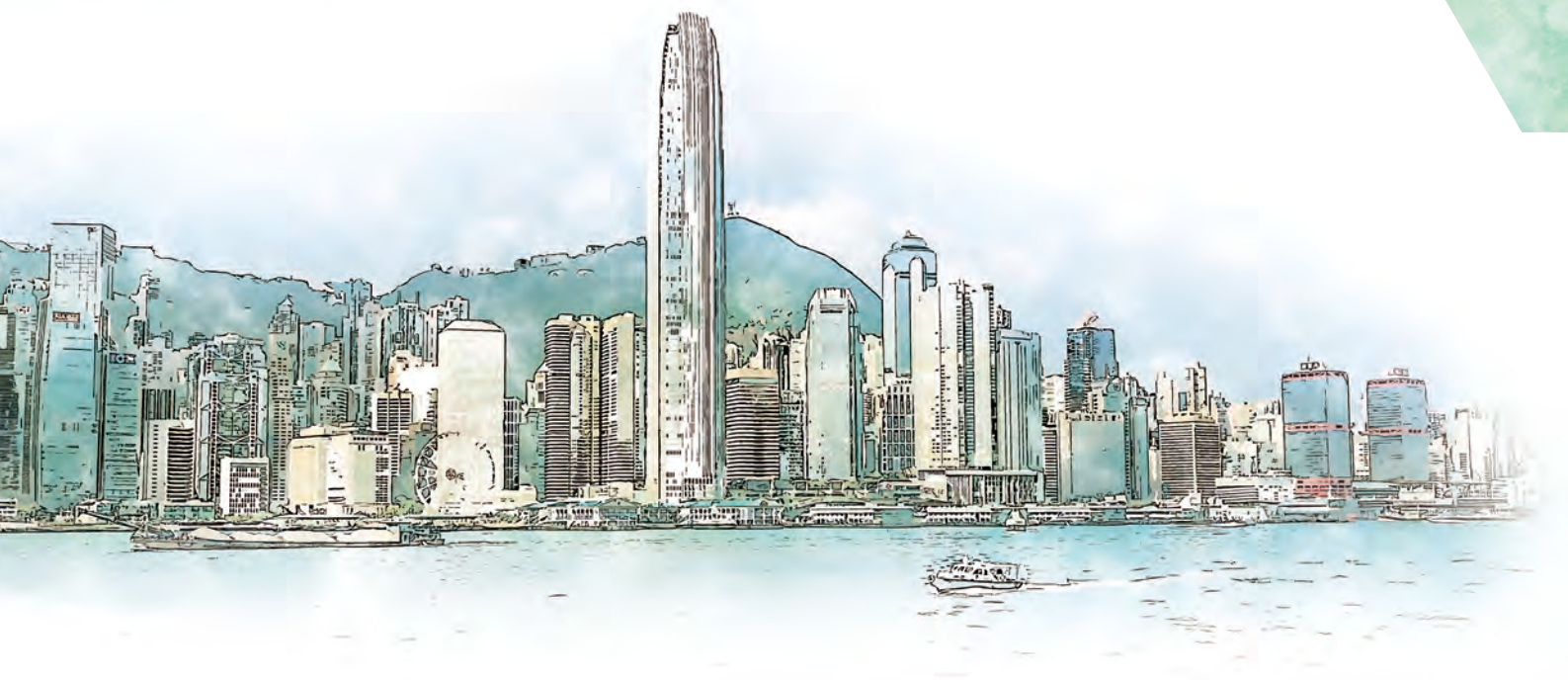
## 年報設計概念 Design Concept of the Annual Report

蜜蜂具備勤奮、奉獻、智慧、專注及合作等特徵，其內部組織精練，分工明細，扮演著為許多植物傳播花粉的重要角色。牠們具互助精神，精益求精，致力打造出舒適的安樂窩。這寓意土地註冊處所有人員齊心奮鬥，以向市民提供高效及優質的土地註冊和查冊服務為使命。

年報以手繪風格勾畫出蜂巢，蜂巢承載著香港各著名地標，蜜蜂在地標之間採蜜，帶出土地註冊處與各持份者攜手合作，透過倡導及循序在香港落實土地業權註冊制度，確保為社區提供更佳的服務。土地註冊處必能堅守使命，與各持份者攜手邁進新里程。

Bees are diligent, committed, intelligent, dedicated and cooperative. With well-defined internal organisation and clear division of labour, they serve as key pollinators of a wide range of plants. In a spirit of cooperation, they strive for excellence and are committed to creating a cosy home. This signifies that all staff of the Land Registry are dedicated to working together towards the mission of providing efficient and high-quality land registration and search services for the public.

The annual report is illustrated by a hand-painted depiction of beehives with signature landmarks of Hong Kong. The bees are collecting nectar from the landmarks, representing the cooperation between the Land Registry and stakeholders to ensure the provision of better services to the community by promoting and implementing the land title registration system in Hong Kong in a progressive manner. The Land Registry will persist with its mission and mark a new milestone together with stakeholders.

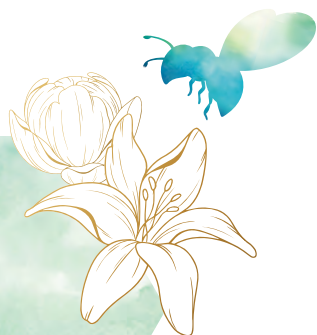




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聯合常務委員會委員		Joint Standing Committee 2021/22
2021/22年度土地註冊處	94	Membership of the Land Registry
客戶聯絡小組(私營機構)委員		Customer Liaison Group (Private Sector) 2021/22
2021/22年度土地註冊處	96	Membership of the Land Registry
客戶聯絡小組(公營機構)委員		Customer Liaison Group (Public Sector) 2021/22
2021/22年度《土地業權條例》	98	Membership of the Land Titles Ordinance
督導委員會委員		Steering Committee 2021/22
2021/22年度《土地業權條例》	100	Membership of the Land Titles Ordinance
檢討委員會委員		Review Committee 2021/22



## 年度重要事項 HIGHLIGHTS OF THE YEAR

### 財政摘要 Financial Highlights



收入：  
Revenue:  
**\$518.5** 百萬元  
million



運作成本：  
Operating costs:  
**\$441.1** 百萬元  
million



盈利：  
Profit:  
**\$121.2** 百萬元  
million



固定資產回報率：  
Rate of return on fixed assets:  
**22.5%**

### 業務摘要 Business Highlights



遞交註冊的土地文件數目：  
No. of land documents  
delivered for registration:

**531,475**



查閱土地登記冊次數：  
No. of searches of  
land registers:

**6,042,078**



提供土地紀錄的  
影像處理副本及影印本數目：  
No. of imaged copies and  
photocopies of land records  
supplied:

**920,408**



「綜合註冊資訊系統」  
網上服務使用率：  
Usage of Integrated Registration  
Information System Online Services:

**95%**



業主立案法團註冊數目：  
No. of Owners'  
Corporations (OC) registered:

**70**



業主立案法團文件存案數目：  
No. of OC documents filed:

**22,634**



業主立案法團文件查閱數目：  
No. of searches of OC documents:

**23,475**



## 獎項與認可 Awards and Recognition

### 2021年「公務員事務局局長嘉許狀」計劃

文書主任徐家駒先生獲頒發2021年「公務員事務局局長嘉許狀」，以表彰其致力為市民提供優質服務的優秀表現。

#### The Secretary for the Civil Service's Commendation Award Scheme 2021

Mr TSUI Ka-kui, Johnny, Clerical Officer, received the Secretary for the Civil Service's Commendation Award 2021 in recognition of his exemplary performance and devotion to providing quality services to the public.



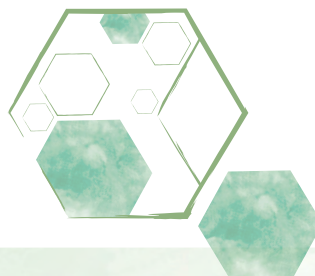
### 2021年「申訴專員嘉許獎」

一級土地註冊主任潘麗珍女士及高級文書主任李美慧女士獲頒發2021年「申訴專員嘉許獎—公職人員獎」，以表揚她們為客戶提供優質及專業的服務。

#### The Ombudsman's Awards 2021

Ms POON Lai-chun, Christine, Land Registration Officer I, and Ms LEE Mei-wai, Margaret, Senior Clerical Officer, received the Ombudsman's Awards 2021 for Officers of Public Organisations for their dedication in providing high quality services and their professionalism in serving customers.





### 《土地註冊處營運基金2019/20年報》獎項

- ✧ 榮獲美國傳媒專業聯盟頒發的「2020 Vision Awards」之「印刷本年報—市／州／國家政府組別」的白金獎；以及
- ✧ 於2021年香港管理專業協會的「最佳年報比賽」中獲頒「優秀環境、社會及管治資料披露」證書。

### Awards for Land Registry Trading Fund Annual Report 2019/20

- ✧ Platinum Award of the League of American Communications Professionals 2020 Vision Awards, under the category of “Print-Based Annual Report – Government – City/State/National”; and
- ✧ “Certificate of Excellence in Environmental, Social and Governance Reporting” of the Hong Kong Management Association Best Annual Reports Awards 2021.



### 獲頒連續15年或以上「同心展關懷」標誌

香港社會服務聯會向本處頒發連續15年或以上「同心展關懷」標誌，以表揚本處持續關懷社會的承諾。

### Award of 15 Years Plus Caring Organisation Logo

The Hong Kong Council of Social Service awarded the “Fifteen Years Plus Caring Organisation” logo to the Land Registry in recognition of its continuous commitment in caring for the community.

### 「ERB人才企業嘉許計劃」

土地註冊處於2021年4月1日至2023年3月31日獲嘉許為「人才企業」，以表揚本處在人才培訓及發展的卓越表現。

### ERB Manpower Developer Award

The Land Registry was accredited Manpower Developer from 1 April 2021 to 31 March 2023 in recognition of its outstanding achievements in manpower training and development.





## 活動摘要 Event Highlights



### 香港專業教育學院（沙田分校）到訪

土地註冊處於2021年7月向香港專業教育學院（沙田分校）的學生介紹本處的服務及香港的土地註冊制度。

### Visit by Hong Kong Institute of Vocational Education (Sha Tin)

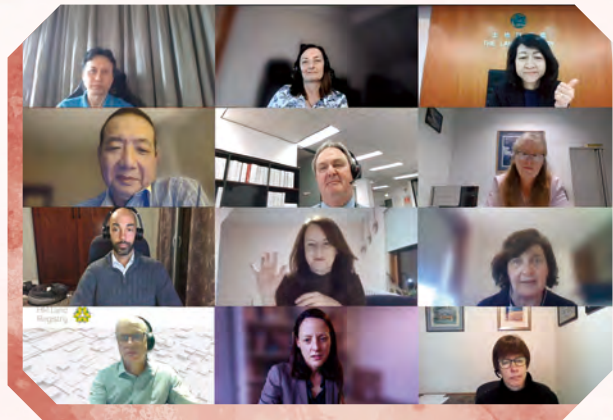
The Land Registry introduced its services and the land registration system in Hong Kong to a group of students from the Institute of Vocational Education (Sha Tin) in July 2021.

### 第48屆「業權註冊處長會議」

土地註冊處處長譚惠儀女士於2021年11月以視像形式參與「業權註冊處長會議」。該會議對本處未來的業權註冊發展及服務提升，提供了寶貴見解。

### 48th Registrars of Title Conference

The Land Registrar, Ms Joyce TAM, attended the virtual Registrars of Title Conference in November 2021. The conference provided valuable insights for the Land Registry's future development of title registration and service enhancements.



### 客戶交流會

本處於2021年12月為律師事務所舉行客戶交流會，會上剖析了中止文書註冊的常見原因，同時亦推廣電子註冊摘要表格的使用及「物業把關易」服務的好處。

### "Meet the Clients" Sessions

Seminars on "Common Reasons for Withholding Instruments from Registration" for solicitors' firms were held in December 2021. The benefits of the e-Memorial Form and Property Alert service were also promoted.



處長的話

## MESSAGE FROM THE LAND REGISTRAR



我很高興向大家提交截至2022年3月31日止財政年度的土地註冊處營運基金報告。年內，物業市場顯著復蘇，惟2022年1月第五波2019冠狀病毒病爆發，導致市場氣氛轉弱，亦令香港疫情面臨前所未見的挑戰。

### 在市場波動下仍取得正回報

在2021上半年，香港的住宅物業市場繼續受惠於低息環境、用家需求殷切及本地經濟復蘇的因素；下半年卻因為傳染力更強的2019冠狀病毒變種病毒漸現、本地股票市場調整，以及市場對美國加息的憂慮升溫，導致市場氣氛減弱。

I am pleased to present the report of the Land Registry Trading Fund (LRTF) for the financial year ending 31 March 2022. This period is marked by a strong recovery of the property market until the onset of the fifth wave of the Coronavirus Disease 2019 (COVID-19) epidemic from January 2022 which has resulted in weakening market sentiments as well as an unprecedentedly challenging epidemic situation in Hong Kong.

### ACHIEVING POSITIVE RETURN DESPITE MARKET VOLATILITY

The Hong Kong residential property market in the first half of 2021 continued to be supported by the low interest rate environment, strong end-user demand and local economic recovery, though market sentiment weakened in the latter part of the year amid the challenges from the emergence of more infectious COVID-19 variants, the local stock market correction and growing concerns over interest rate hikes in the United States.



與2020/21年度比較，本年度遞交註冊的文件及查閱土地登記冊的總宗數分別增加18.3%及4.3%。本處的收入及盈利分別增加15.6%至5.185億元及231.0%至1.212億元，其主要原因是辦理文件註冊、提供副本和業權報告的業務量整體有所增加，惟第五波疫情的影響尚未完全顯現。在2021/22年度，土地註冊處營運基金在市場波動下仍可達致22.5%的固定資產回報率。

## 政府團隊一起同心抗疫

鑑於2019冠狀病毒病疫情急速變化，本處為配合政府防止疫情擴散的政策，由2022年1月底起實施特別上班安排。在此安排下，本處為市民繼續提供全面但有限度的服務。雖然受到疫情的嚴重影響，我們在啟動相應的應變安排下，繼續維持服務，並力求與客戶保持溝通，盡可能以各種可行方式回應他們的需求。

本處的抗疫團隊聯同發展局轄下各部門支援政府多次的圍封強檢行動。本處並調派同事往公共衛生檢測中心的電話中心及衛生署的個案追蹤辦公室工作。我們的同事亦自願參與政府「防疫服務包」的工作，包括包裝和向住戶派發服務包。

## 持續優化服務

持續優化服務是本處客戶服務的宗旨。為提升客戶查閱土地紀錄的體驗，我們於年內優化「綜合註冊資訊系統」，特別是客戶可簡單和安全地使用政府「智方便」流動應用程式，以認證和登入「綜合註冊資訊系統」網上服務。我們亦為業主推出在網上申請訂購「物業把關易」服務，以及為《銀行業條例》（第155章）下的認可機構提供全面電子化的「電子提示服務」，讓客戶更便捷地使用服務，這兩項增值服務旨在保障業主和財務機構的權益，從而確保物業市場妥善運作。

As compared to 2020/21, the total number of documents delivered for registration and searches of land registers increased by 18.3% and 4.3% respectively. Our revenue and profit registered an increase of 15.6% to \$518.5 million and 231.0% to \$121.2 million respectively, mainly due to an overall increase in business volume of registration of documents, copying and reports on title, with the effect of the fifth wave of the epidemic yet to be fully reflected. Despite the market volatility, the LRTF achieved a financial return on fixed assets of 22.5% in 2021/22.

## FIGHTING COVID AS ONE GOVERNMENT TEAM

In response to the rapidly changing COVID-19 pandemic situation, we implemented special work arrangement starting from end January 2022 in line with the Government's effort to contain the spread of the epidemic. Under the arrangement, we continued to provide the full range of services to members of the public, albeit on a limited scale. Notwithstanding the severe disruption caused by the epidemic and with appropriate contingency arrangements in place, we continued to maintain service and communication with customers and respond to their needs in every possible way.

As a collaborative team in fighting against the epidemic, our colleagues joined the Development Bureau's family of departments in supporting the Government's various "restriction-testing declaration" operations, and were deployed to work in the Call Operation Centre of the Public Health Laboratory Centre and the Contact Tracing Offices of the Department of Health. Our colleagues also volunteered to participate in the Government's operation of packaging and distribution of anti-epidemic service bags to the households.

## STRIVING FOR CONTINUOUS SERVICE IMPROVEMENT

Making continuous service improvement underlines our customer service philosophy. During the year, we introduced enhancements to the Integrated Registration Information System (IRIS) to improve customer experience in land search, including in particular, allowing the use of the Government "iAM Smart" Mobile App for customers to authenticate and login the IRIS Online Services in a streamlined and secure way. We also introduced the online application for subscription of the Property Alert service for property owners and the e-Channel in full for the e-Alert Service for Authorized Institutions under the Banking Ordinance (Cap. 155) to improve user-friendliness. These two are our value-added services to protect the interests of property owners and financial institutions, thus safeguarding the proper operation of the property market.

## 致力提供更安全和有效率的土地註冊

政府在2021年的《施政報告》承諾，就新批出的土地先行實施《土地業權條例》（第585章）徵詢立法會對法例修訂的意見，以期對私人土地的業權提供更大明確性。我們正繼續與主要持份者緊密合作，就餘下的執行細節達成共識，並進行建議的法例修訂，以便早日徵詢立法會的意見。

## 擁抱未來的發展機遇

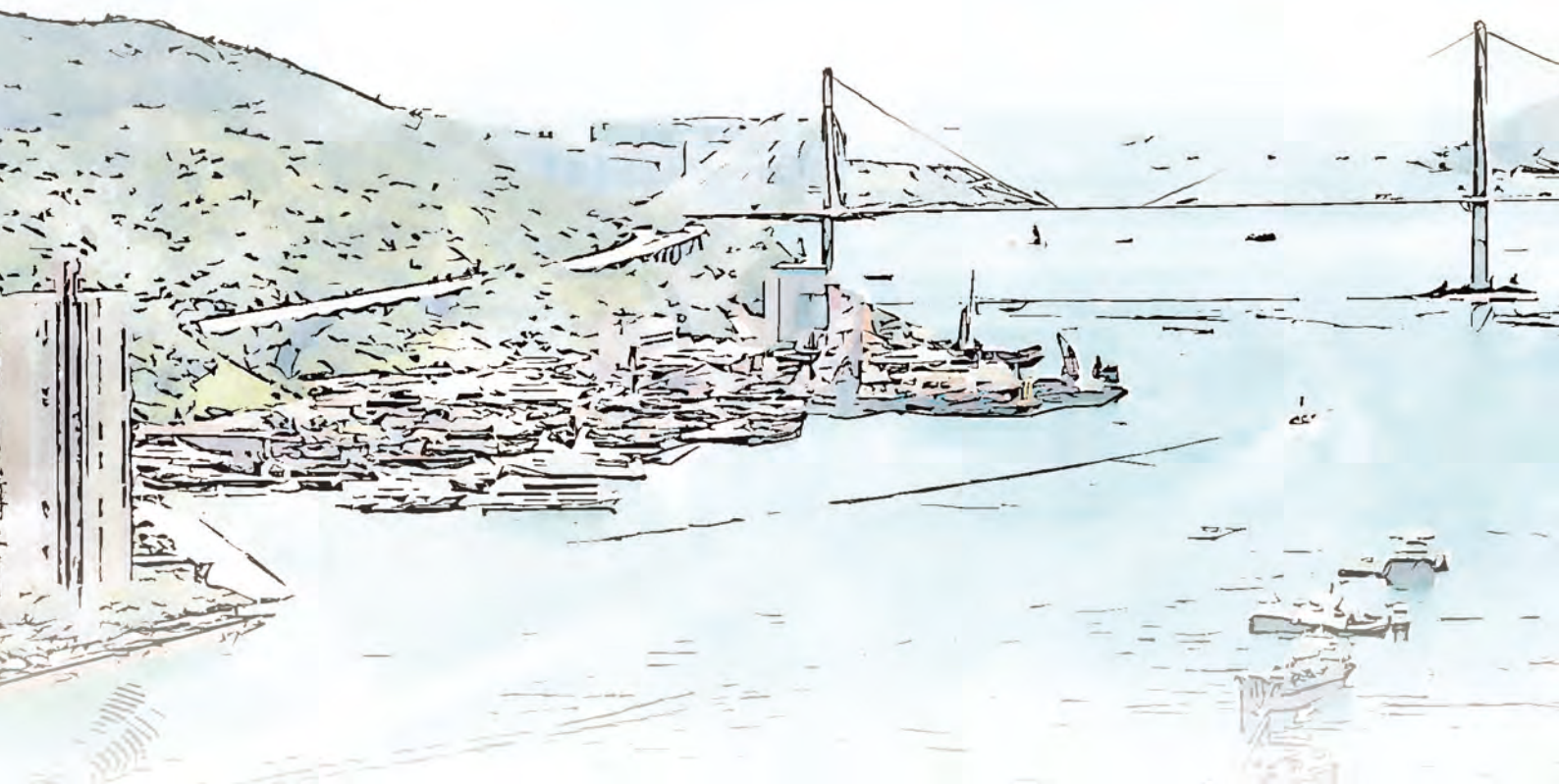
行政長官在2021年的《施政報告》提出《北部都會區發展策略》（《發展策略》）。北部都會發展區的土地總面積約為30,000公頃，是香港未來20年城市發展和主要人口增長最蓬勃的地區。《發展策略》的都會區擬加強港深兩地基建聯繫，並促進港深融合發展和連繫粵港澳大灣區，讓香港可以充分把握大灣區發展和國家《十四五規劃

## COMMITTING TOWARDS MORE SECURE AND EFFICIENT LAND REGISTRATION

In the 2021 Policy Address, the Government has committed to consulting the Legislative Council (LegCo) on legislative amendments for implementing the Land Titles Ordinance (Cap. 585) on newly granted land first to provide greater certainty to the titles of privately owned land. We continue to work closely with the key stakeholders to forge consensus on the remaining implementation issues and to take forward the proposed legislative amendments, with a view to consulting the LegCo early.

## EMBRACING FUTURE DEVELOPMENT OPPORTUNITIES

The Chief Executive has put forward the Northern Metropolis Development Strategy (the Development Strategy) in her 2021 Policy Address. The Northern Metropolis, with a total land area of about 30,000 hectares, is the most vibrant area where the urban development and major population growth of Hong Kong in the next 20 years will take place. With the strengthened cross-boundary transport infrastructural links between Hong Kong and Shenzhen envisaged in the Development





綱要》的機遇，更好地融入國家發展大局。在此願景下，我們已做好準備，藉着提供穩妥方便的土地註冊和資訊服務，配合未來各項發展研究、規劃和倡議，以期早日落實《發展策略》。

最後但同樣重要的是我想藉此機會感謝所有同事，在前所未見的嚴峻情況下仍竭力支援政府的抗疫工作，並在過往一年堅守崗位，致力維持各項服務。我們會與客戶攜手把握機遇，共同迎接未來的挑戰。

**譚惠儀女士，JP**

土地註冊處處長

土地註冊處營運基金總經理

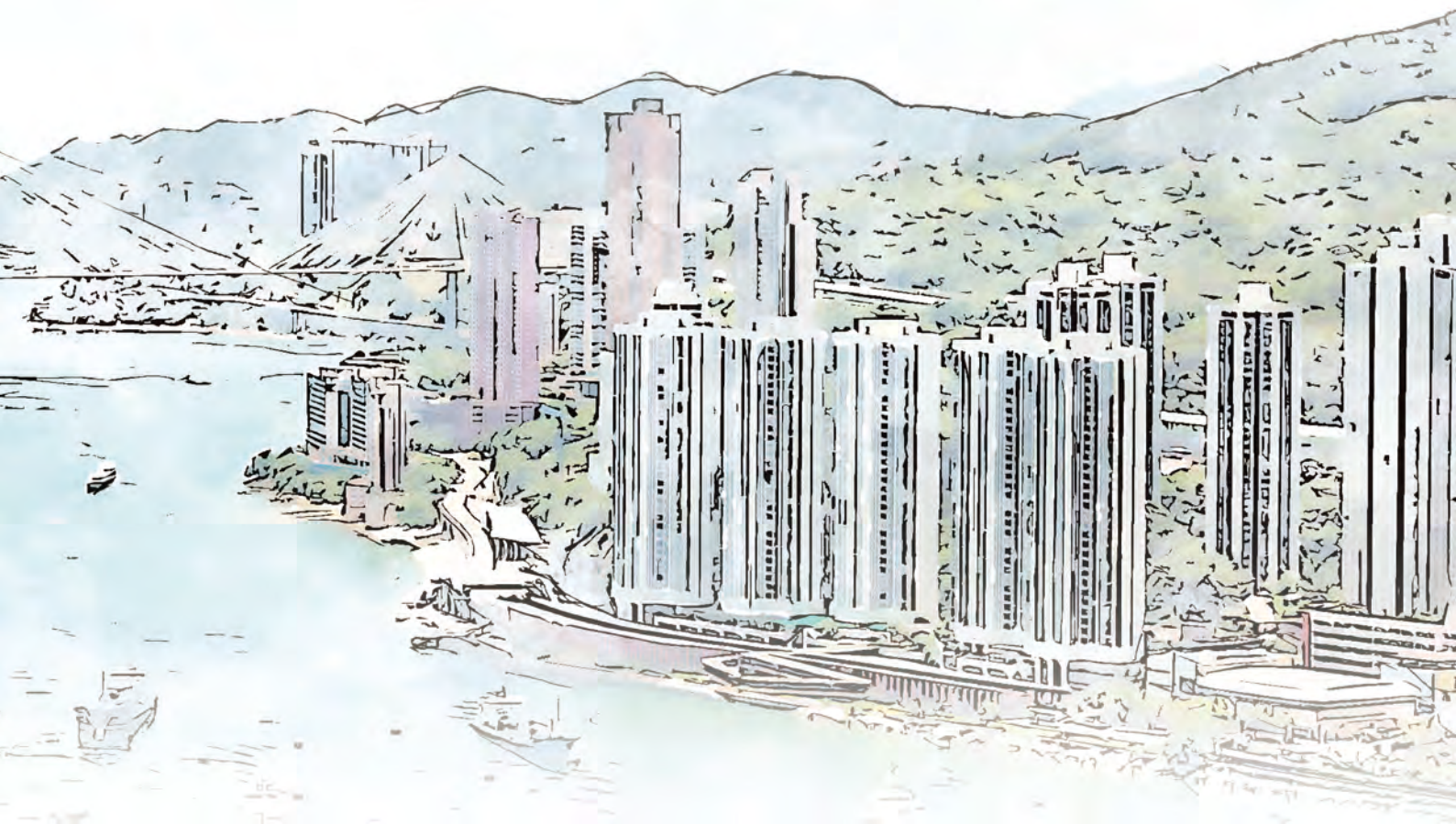
Strategy, the area also facilitates our development integration with Shenzhen and connection with the Guangdong-Hong Kong-Macao Greater Bay Area ("GBA"). This will enable Hong Kong to fully grasp the opportunities brought about by the development of the GBA and the National 14th Five-Year Plan to better integrate into the overall national development. With this vision in mind, we, through our secure and customer-friendly land registration and information services, stand ready to facilitate various upcoming development studies, plans and initiatives to enable early implementation of the Development Strategy.

Last but not least, I would like to take this opportunity to thank all our colleagues who have devoted their best to supporting the Government's fight against the epidemic and worked tirelessly to continue the delivery of services throughout the year, despite unprecedentedly demanding circumstances. We stand together with our customers to exploit opportunities and meet challenges ahead.

**Ms Joyce TAM, JP**

Land Registrar

General Manager, LRTF





# 土地註冊處概覽

## The Land Registry

### AT A GLANCE





土地註冊處於1993年8月成為香港最先以營運基金形式運作的政府部門之一。土地註冊處營運基金是在商業原則下按自負盈虧的基準運作，須達致與政府所協定按固定資產平均淨值計算的回報率。營運基金的年報及經審計署署長認證的財務報表，每年均須提交香港特別行政區立法會省覽。

In August 1993, the Land Registry was established as one of the Hong Kong's first Trading Fund Departments. Operating on a self-financing basis under commercial principles, the Land Registry Trading Fund (LRTF) is required to achieve a return on the average net fixed assets employed as agreed with the Government. The LRTF's Annual Report and the financial statements certified by the Director of Audit must be tabled in the Legislative Council of the Hong Kong Special Administrative Region each year.



## 理想、使命、信念及職能

### 我們的理想

我們竭盡所能，凡事做到最好。

### 我們的使命

- ✳ 確保為客戶提供穩妥方便的土地註冊和資訊服務。
- ✳ 開發人力資源、發展資訊科技、優化服務環境，確保為客戶提供高效及優質服務。
- ✳ 與時並進，提倡及循序落實香港土地業權註冊制度。

### 我們的信念

- 持平守正 — 以至誠的態度及操守接待客戶及工作夥伴。
- 追求卓越 — 一絲不苟，力臻完美。
- 誠摯尊重 — 竭誠尊重和信任客戶及工作夥伴。
- 積極學習 — 與客戶、工作夥伴和海內外同業緊密聯繫、交流學習，為社會提供更佳服務。

## VISION, MISSION, VALUES AND FUNCTIONS

### Our Vision

To be the best in all that we do.

### Our Mission

- ✳ To ensure secure, customer friendly land registration and information services.
- ✳ To develop our human resources, information technology and service environment so as to ensure improvement in service quality and value to our customers.
- ✳ To advocate reform of Hong Kong's land registration system through introduction of land title registration system.

### Our Values

- Integrity — to customers, partners and colleagues, we observe the highest ethical standards.
- Excellence — we aim to excel in all that we do.
- Respect — we show respect and trust to our customers, partners and colleagues.
- Learning — we learn constantly from each other, from our partners, customers and comparable organisations elsewhere how to provide better services to the community.

### 我們對香港的價值

- ✘ 香港有超過半數家庭是物業的註冊業主。
- ✘ 截至2022年3月，銀行及金融機構以註冊土地和物業作抵押的貸款約為36,090億港元。
- ✘ 2021/22年度查閱註冊資料超逾600萬宗。
- ✘ 超過120個政府部門和機構使用土地註冊處的資料進行規劃研究以至執法等工作。
- ✘ 土地註冊資料顯示的物業交易可追溯至1844年，乃香港經濟和社會歷史的資料寶庫。

### 職能

土地註冊處的主要職能如下：

- ✘ 按照《土地註冊條例》（第128章）及《土地註冊規例》的規定，備存土地登記冊及相關的土地紀錄，以執行土地註冊制度；
- ✘ 為市民提供查閱土地登記冊及其他土地紀錄的設施；
- ✘ 向政府部門及機構提供物業資料；以及
- ✘ 按照《建築物管理條例》（第344章）的規定，處理業主立案法團的註冊申請。

### Our Value to Hong Kong

- ✘ Over half of all Hong Kong families are registered property owners.
- ✘ Banks and financial institutions loaned about HK\$3,609 billion as at March 2022 against the security of registered land and property.
- ✘ Over six million searches of registered information took place in 2021/22.
- ✘ Over 120 Government departments and agencies use the Land Registry's information for purposes ranging from planning studies to law enforcement.
- ✘ Registered information traces back to 1844, providing resources on the economic and social history of Hong Kong.

### Functions

The Land Registry's main functions are to:

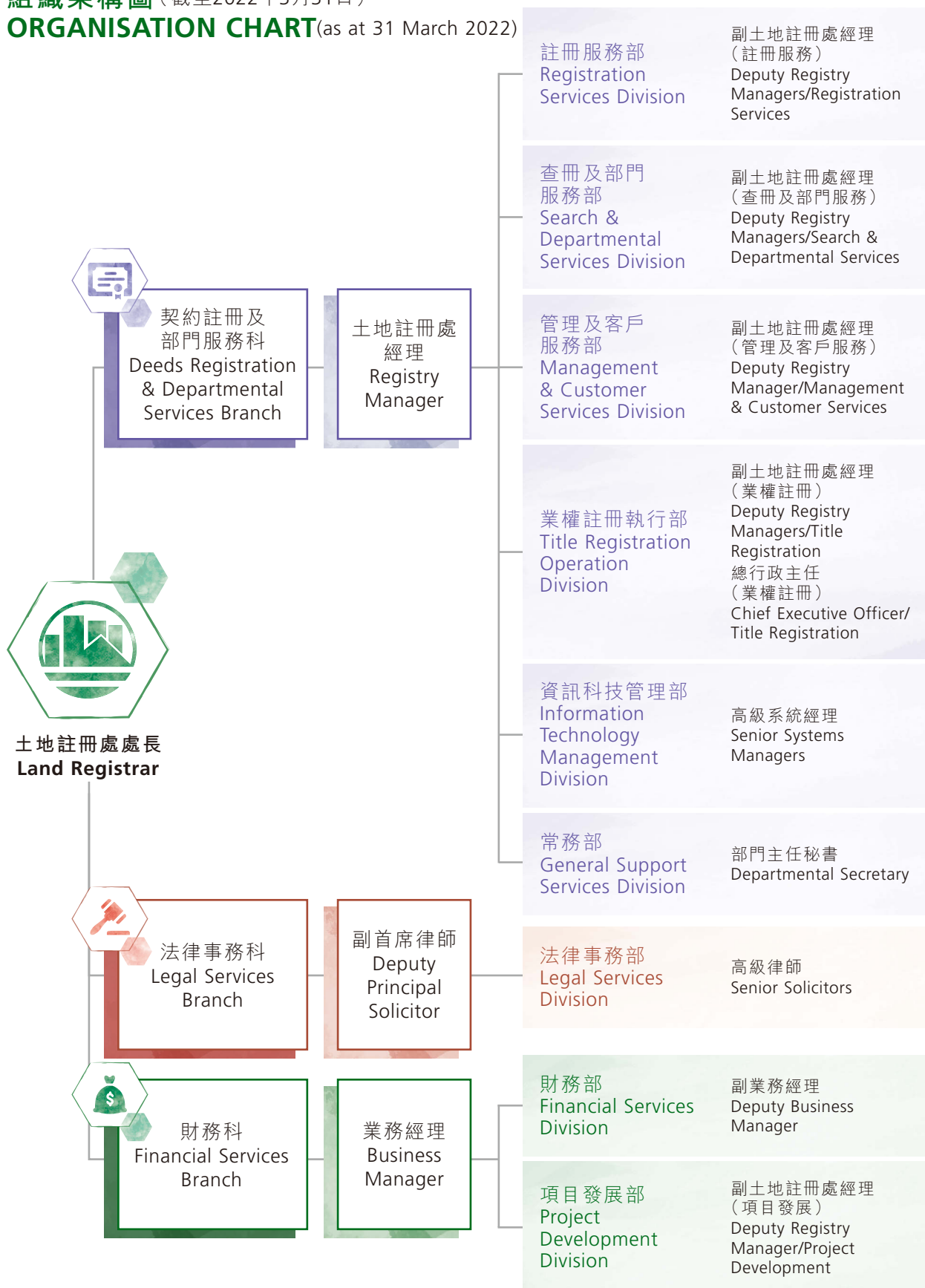
- ✘ administer a land registration system by maintaining a land register and related land records under the Land Registration Ordinance (Cap. 128) and its regulations;
- ✘ provide the public with facilities for search of the land register and other land records;
- ✘ provide Government departments and agencies with property information; and
- ✘ process applications for incorporation of owners under the Building Management Ordinance (Cap. 344).





組織架構圖 (截至2022年3月31日)

ORGANISATION CHART (as at 31 March 2022)



## 管理層團隊 MANAGEMENT TEAMS



### 土地註冊處處長及各科主管 The Land Registrar and Branch Heads

**1** 譚惠儀女士，JP（土地註冊處處長）  
**Ms Joyce TAM, JP** (Land Registrar)

**2** 彭嘉輝先生（土地註冊處經理）  
（生效日期為2022年8月19日）  
**Mr K. F. PANG** (Registry Manager)  
(With effect from 19 August 2022)

**3** 蔡恒璇女士（副首席律師）  
（生效日期為2022年1月24日）  
**Ms Christina CHOI** (Deputy Principal Solicitor)  
(With effect from 24 January 2022)

**4** 潘雪聰女士（業務經理）  
**Ms Venelie POON** (Business Manager)





## 契約註冊及部門服務科

### Deeds Registration and Departmental Services Branch

- |  |  |
|--|--|
| <p>① 彭嘉輝先生 (土地註冊處經理)<br/>(生效日期為2022年8月19日)<br/><b>Mr K. F. PANG</b> (Registry Manager)<br/>(With effect from 19 August 2022)</p> | <p>⑦ 劉少雯女士 (副土地註冊處經理)<br/>(生效日期為2022年8月29日)<br/><b>Ms Eva LAU</b> (Deputy Registry Manager)<br/>(With effect from 29 August 2022)</p>  |
| <p>② 梁慧嫻女士 (副土地註冊處經理)<br/><b>Ms Alice LEUNG</b> (Deputy Registry Manager)</p>  | <p>⑧ 林謝淑儀女士 (副土地註冊處經理)<br/><b>Mrs Cindy LAM</b> (Deputy Registry Manager)</p>  |
| <p>③ 原偉銓先生 (副土地註冊處經理)<br/><b>Mr W. C. YUEN</b> (Deputy Registry Manager)</p>   | <p>⑨ 麥振威先生 (高級系統經理)<br/><b>Mr Andrew MAK</b> (Senior Systems Manager)</p>  |
| <p>④ 馬秀文女士 (副土地註冊處經理)<br/><b>Ms Delphine MA</b> (Deputy Registry Manager)</p>  | <p>⑩ 溫錫麟先生 (副土地註冊處經理)<br/><b>Mr Francis WAN</b> (Deputy Registry Manager)</p>  |
| <p>⑤ 任美瓊女士 (部門主任秘書)<br/><b>Ms Tina YAM</b> (Departmental Secretary)</p>  | <p>⑪ 黃柏森先生 (總行政主任)<br/>(生效日期為2022年3月21日)<br/><b>Mr Patrick WONG</b> (Chief Executive Officer)<br/>(With effect from 21 March 2022)</p> |
| <p>⑥ 霍偉勤女士 (高級系統經理)<br/><b>Ms Emily FOK</b> (Senior Systems Manager)</p>   | <p>⑫ 潘輝耀先生 (副土地註冊處經理)<br/><b>Mr Kenneth POON</b> (Deputy Registry Manager)</p>   |



## 法律事務科 Legal Services Branch

- 1** 蔡恒璇女士 (副首席律師)  
(生效日期為2022年1月24日)  
**Ms Christina CHOI** (Deputy Principal Solicitor)  
(With effect from 24 January 2022)
- 2** 陸鈞韋先生 (高級律師)  
**Mr Wesley LUK** (Senior Solicitor)
- 3** 李寶君女士 (高級律師)  
**Ms Shirley LEE** (Senior Solicitor)

- 4** 廖湘橋女士 (高級律師)  
**Ms Louisa LIU** (Senior Solicitor)
- 5** 黃頌詩女士 (高級律師)  
**Ms Joyce WONG** (Senior Solicitor)





財務科  
Financial Services Branch

1 潘雪聰女士 (業務經理)  
**Ms Venelie POON** (Business Manager)

2 梅竹輝先生 (副業務經理)  
**Mr Eddie MUI** (Deputy Business Manager)

3 劉潤霞女士 (副土地註冊處經理)  
**Miss Kathy LAU** (Deputy Registry Manager)

環境、社會及管治報告

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE

Reporting





## 企業社會責任

土地註冊處十分重視社會責任，致力成為優秀的企業公民。我們的承諾可見於以下五個主要範疇：

### 同心抗疫

為向本處職員及客戶提供安全和清潔的環境，我們已採取所需的防疫措施，包括加強各辦事處的清潔／消毒工作、在服務櫃位加裝防護膠板、提供酒精搓手液和消毒地氈，以及把客戶服務中心的長椅和排隊位置妥為分隔。根據政府的防疫政策，所有僱員和公眾人士（除獲豁免人士外）在進入本處各辦事處前必須使用「安心出行」流動應用程式。由2022年2月中旬起，政府已實施「疫苗通行證」安排，所有政府僱員（除獲豁免人士外）在進入本處處所前須符合政府現行疫苗的接種要求。

本處已因應傳染病制定詳盡的應變計劃，當中已全面評估所涉及的風險及考慮到在不同的緊急情況下如何維持各項必須的服務。本處位於金鐘道政府合署19樓的客戶服務中心在2022年2月10日曾因一名職員受到感染而需關閉，但我們按照應變計劃仍致力維持必須服務，在本處位於該政府合署其他不受影響的樓層繼續提供遞交契約、業主立案法團及查閱註冊摘要日誌的服務。

我們亦實施特別上班安排、彈性上班和午膳時間以減少人流。為配合政府擴大僱員特別上班安排，本處轄下辦事處的辦公時間在2022年2月至3月作出調整。儘管如此，我們繼續提供全面但有限度的服務，並如常維持客戶交付文書以辦理註冊的服務時間。由於在特別上班安排下，本處需要較長時間完成文書註冊工作，我們已視乎客戶的特殊情況盡力處理他們的緊急註冊要求。

## CORPORATE SOCIAL RESPONSIBILITY

The Land Registry attaches great importance to social responsibility and strives to uphold a high standard of corporate citizenship. Our commitment is demonstrated through our efforts in the following five main areas.

### *Together, We Fight the Virus*

To provide a safe and clean environment for our staff and customers, we have implemented necessary precautionary measures, such as stepping up office cleansing/disinfection, installing acrylic shielding screens at our service counters, providing alcohol hand sanitisers and sanitising mats, as well as spacing out benches and the queuing area in the Customer Centre. Pursuant to the Government's infection control policy, it is a mandatory requirement for all employees and members of the public, save for those exempted, to use the "LeaveHomeSafe" mobile app when entering our offices. Starting from mid February 2022, a "vaccine pass" arrangement has been implemented under which all Government employees, save for those exempted, are required to meet the prevailing vaccination requirement of the Government prior to their entry into our premises.

A detailed preparedness plan for infectious diseases had been formulated having fully assessed the risks involved and considered the need to ensure continued provision of essential services under emergency situations. Despite the closure of the Customer Centre on 19/F, Queensway Government Offices (QGO) on 10 February 2022 due to a staff infection case, we strived to maintain the provision of essential services, including deeds lodgement, owners' corporation and search of memorial day book services, on other unaffected office floors of the QGO in accordance with the preparedness plan.

Special work arrangement, flexible working hours and staggered lunch hours were implemented to reduce the flow of people. In alignment with the Government's expansion of the special work arrangements for Government employees, the opening hours of our offices were adjusted during February and March 2022. Notwithstanding that, the Land Registry continued to provide the full range of services, albeit on a limited scale, and maintained full service hours for delivering instruments for registration. Despite a longer time to be taken to complete the registration of instruments under the special work arrangement, we made our best endeavours to cater for urgent registration requests from customers in view of their special circumstances.

為同心對抗2019冠狀病毒病，本處的同事參與政府各項抗疫的特別行動。我們共調派60名同事到衛生署的個案追蹤辦公室和電話中心工作，他們的主要職責包括輸入資料、致電並幫助2019冠狀病毒病測試呈陽性的人士填寫網上申報表，以及協助發出檢疫令和隔離令。此外，本處約有50名同事參與不同地區的圍封強檢行動，另約有40名同事參與政府「防疫服務包」的包裝工作，並向東區的住戶派發服務包。

As a collaborative effort against the epidemic, our colleagues joined various Government's special operations to fight against the COVID-19 virus. A total of 60 staff members were deployed to the Department of Health to man the Contact Tracing Offices and the Call Operation Centre. Their main duties included data inputting, making follow-up calls to help individuals who were tested positive for COVID-19 to fill in the online declaration forms and assisting in the issue of Quarantine and Isolation Orders. Besides, about 50 staff members participated in the "restriction-testing declaration" operations in various districts. Around 40 staff members also participated in the Government's operation to pack and distribute anti-epidemic service bags for households in the Eastern District.





### 支持慈善及義工活動

本處鼓勵員工在空餘時間支持不同的慈善項目，以及積極參與義工和社區服務。在2021/22年度，本處員工參加由公益金舉辦的各項慈善活動，包括「綠色低碳日」、「公益金便服日」及「公益愛牙日」。他們也持續參與為長者舉辦的各項義工活動。

### 促進平等機會及無障礙環境

我們履行社會責任，致力消除僱傭方面的歧視（包括性別、殘疾、家庭崗位及種族等），以及促進全體員工的平等機會。

在2021/22年度，我們共有20名殘疾員工，佔本處員工總人數的3.6%。我們會為有需要的殘疾員工提供輔助器材，以助他們履行職務。

在2021年，我們亦繼續參與公務員事務局「殘疾學生實習計劃」和「非華裔學生實習計劃」，為有需要人士提供培訓實習機會。我們共安排五位實習生在查冊及部門服務部、資訊科技管理部和常務部工作，為部門提供一般的行政及文書支援，並為實習生安排導師以提供適時的工作協助和指導。

### Supporting Charity and Voluntary Activities

We encourage our staff to support various charity programmes and actively participate in voluntary and community service in their spare time. In 2021/22, our staff took part in various charity events organised by the Community Chest, including the Green Low Carbon Day, Dress Casual Day and Love Teeth Day. They also continued to participate in different types of volunteer activities for the elderly.

### Promoting Equal Opportunities and Accessibility

We uphold our social responsibility to eliminate discrimination (including sex, disability, family status and race) in employment and promote equal opportunities for all staff members.

In 2021/22, we had a total of 20 staff members with disabilities, representing 3.6% of the total strength of the Land Registry. Technical aids were provided, where necessary, for staff members with disabilities to facilitate their performance of duties.

We also continued to provide placement opportunities for people in need through participating in the Civil Service Bureau's Internship Scheme for Students with Disabilities and Internship Programme for Non-ethnic Chinese Students in 2021. Five interns were recruited to help in the Search and Departmental Services Division, Information Technology Management Division and General Support Services Division to provide general administrative and clerical support to the office. Mentors were appointed to ensure timely assistance and guidance to the interns in undertaking their work.



在工作過程中為實習生提供協助和指導，以豐富他們的經驗。  
Assistance and guidance is provided to interns to assist in the course of their work and to enrich their experience.

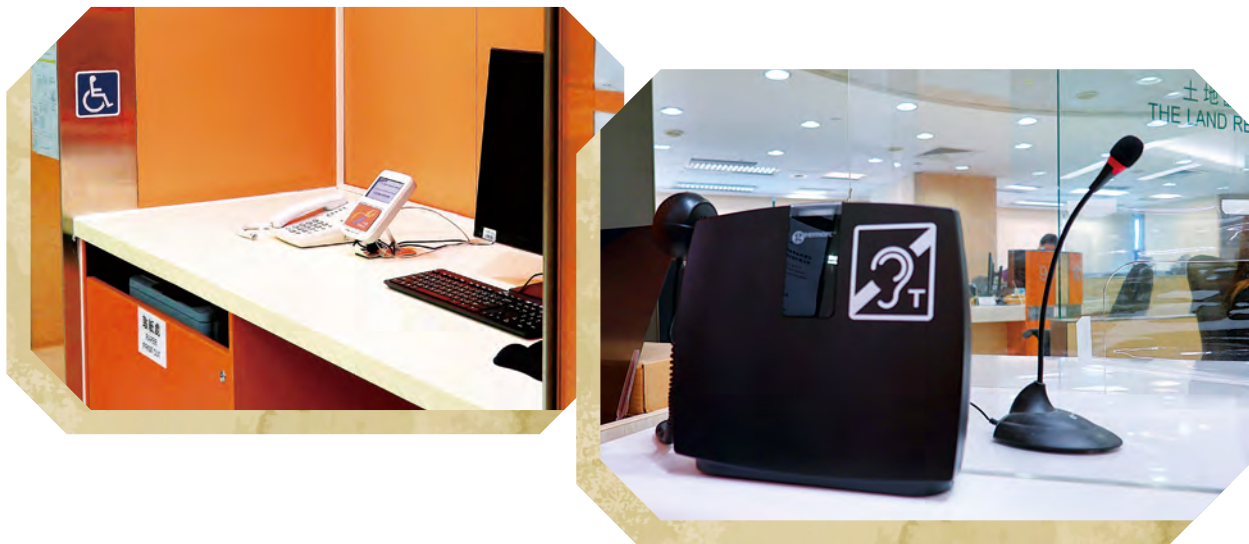


我們繼續邀請社會企業競投本處辦公室的清潔服務合約，以促進弱勢社群的就業機會。

For promoting job opportunities for the socially disadvantaged groups, we continued to invite social enterprises to bid for our office cleansing service contracts.

為確保本處的處所暢通易達，我們致力為員工和市民提供無障礙設施。我們已委任無障礙主任和助理無障礙主任，並為他們提供所需培訓，以確保能為有需要的人士提供適時協助。我們會定期作出檢討，以確保這些無障礙設施暢通易達。為表揚我們在這方面的努力，香港社會服務聯會已把我們位於金鐘道政府合署19樓的客戶服務中心列入「無障礙友善企業／機構名單」。

To ensure accessibility of our premises, dedicated efforts have been made to provide barrier-free facilities for staff and members of the public. We have designated Access Officers and Assistant Access Officers and provided necessary training for them to ensure timely assistance to people in need. Regular reviews are conducted to ensure the accessibility of our facilities. In recognition of our efforts, the Hong Kong Council of Social Service has included our Customer Centre on 19/F of the QGO in the List of Barrier-free Companies/Organisations.



### 僱員的安全、健康和關懷

人力資源是本處的資產。我們擁有一支由582名人員組成的高度專業化隊伍，當中的土地註冊主任職系是本處的骨幹人員，法律、財務和資訊科技專業人員及一般職系人員則為本處提供支援。土地註冊處人員共同執行土地註冊制度，並為香港備存必要的土地登記冊和土地紀錄。為向員工提供一個全面和易於使用的資料搜尋工具，本處設置了「知識管理系統」，以促進部門內部有系統的知識管理和分享。

本處制定「服務表現獎勵計劃」，在部門和分部層面上激勵員工，並培養員工對內和對外的客戶服務文化、提高員工的生產力，以及提升他們的士氣和貢獻。本處也設立「最佳前線員工獎勵計劃」，以表揚前線人員的優秀表現。

### Safety, Health and Care for Employees

Staff resources are our asset. We maintain a highly specialised workforce of 582 officers, with the departmental grade of Land Registration Officer forming the backbone and supported by legal, financial and IT professionals and general grades staff. The Land Registry staff collectively administer a land registration system and maintain essential land registers and land records for Hong Kong. To provide staff with a comprehensive and easily accessible tool, the Land Registry maintains a Knowledge Management System to facilitate systematic management and sharing of knowledge within the department.

We have set up a Performance Incentive Scheme to motivate our staff on a departmental as well as divisional basis. It also inculcates an internal and external customer service culture among staff, raises staff's productivity and boosts their morale and contribution. A Best Frontline Staff Award is also established to commend the exemplary performance of our frontline staff.



作為關懷員工的僱主，我們十分重視員工的健康與安全。我們在1997年成立部門安全管理委員會，負責為部門制定及推行職業安全與健康的政策。我們已頒布周全的職業安全指引和程序，並為員工提供符合人體工程學的辦公室家具和設施，以促進員工的職業健康。此外，我們定期進行巡查，以確保工作間的安全。在2021/22年度，我們就相關課題為員工舉辦23個講座／工作坊，包括急救訓練、預防筋肌勞損、體力處理操作和壓力管理等。我們亦透過外界的專業人士為員工提供輔導服務，協助他們面對與工作相關或其個人的問題。在2019冠狀病毒病的疫情下，我們為所有員工提供合適的個人防護裝備，並採取各種防護措施，以確保他們的健康和安全。

As a caring employer, we attach great importance to the health and safety of our employees. We set up a departmental Safety Management Committee in 1997 to formulate and implement departmental policy on occupational safety and health. We have promulgated comprehensive guidelines and procedures on occupational safety and provided our staff with ergonomic office furniture and equipment to promote occupational health. Besides, regular inspections are conducted to ensure that the workplace is free from safety hazards. In 2021/22, a total of 23 seminars/workshops on relevant subjects such as first aid, prevention of musculoskeletal disorders, manual handling operation and stress management were provided to our staff. We also provided counseling services through external specialists to assist staff facing work-related or personal issues. Under the COVID-19 epidemic, we provided appropriate personal protective equipment to all staff and adopted various protective measures to ensure their health and safety.

為提高員工對工作安全與身心健康的認知，我們定期透過《員工通訊》提供實用的資訊和貼士。此外，員工康樂會舉辦了不同類型的康樂活動，鼓勵同事在工作和生活之間取得平衡。

To enhance staff's awareness of work safety, mental well-being and physical fitness, we have provided useful information and tips through our Staff Magazine on a regular basis. Besides, the Staff Recreation Club has offered a wide variety of recreational activities to promote work-life balance among our staff.



我們也致力為員工提供舒適的工作環境。在2021/22年度，我們持續並進一步改善辦公室環境，包括透過重整各辦公室的佈局、綠化環境和為員工提供多用途的共享空間，營造有利員工互動和交流討論的環境。

We also strive to provide a comfortable working environment for our staff. In 2021/22, continued efforts were made to further improve the office environment through internal office reshuffling, greenery and provision of multi-purpose connecting space for staff to interact and hold discussions in a conducive environment.

在環境保護署舉辦的「室內空氣質素檢定計劃」下，我們位於九龍灣「一號九龍」的辦事處及其他所有辦事處在2021年分別獲得「卓越級」和「良好級」證書。為提供餵哺母乳的友善環境，我們提供哺乳設施，供產假後返回工作崗位並希望繼續授乳的女性員工使用。

### 環保意識及友善措施

為推動環保管理並確保部門各項業務和日常運作符合環保原則，我們已採取以下措施：

- ✳ 制定清晰的環保政策，訂明須採取行動的主要範疇；
- ✳ 公布環保管理指引；
- ✳ 定期到各個辦公室進行環保審核和突擊巡查；
- ✳ 繼續實行「減少使用」、「廢物利用」、「循環再造」及「替代使用」的環保政策，並有效使用能源和資源；
- ✳ 使用環保採購，以及要求辦公室清潔的營辦商採取環保做法；
- ✳ 透過定期的內部通訊，向員工推廣環保意識；
- ✳ 在切實可行範圍內減少用紙及重用紙張；
- ✳ 於辦公室安裝自動感應照明設備；
- ✳ 把綠化概念融入辦公室的設計；以及
- ✳ 籌備推行政府的電子檔案保管系統，引入以電子檔案取代紙本檔案的存檔方式。

涵蓋本處詳盡環保表現的《2021年管制人員環保報告》，可在[土地註冊處的網站](#)瀏覽。

Under the Indoor Air Quality Certification Scheme organised by the Environmental Protection Department, our office at One Kowloon, Kowloon Bay obtained the “Excellent” Class and all other offices achieved the “Good” Class in 2021. To offer a breastfeeding friendly environment, lactation facilities are provided for female staff members who wish to continue breastfeeding after returning to work from maternity leave.

### Environmental Awareness and Friendliness

To promote green management and to ensure that our business and daily operations are conducted in an environmentally responsible manner, the following measures were put in place:

- ✳ set out a clear environmental policy with key areas for actions;
- ✳ promulgated green housekeeping guidelines;
- ✳ conducted regular environmental audit and surprise inspections at our offices;
- ✳ continued our drive in 4-Rs (i.e. reduce, reuse, recycle and replace) and efficient use of energy and resources;
- ✳ adopted green procurement and required the adoption of environment conservation practices by office cleaning contractor;
- ✳ promoted environmental awareness among staff through regular internal communication;
- ✳ reduced and recycled the use of paper as far as practicable;
- ✳ installed lighting motion sensors in office premises;
- ✳ incorporated the greening concept in office design; and
- ✳ prepared to implement the Government’s Electronic Record Keeping System to introduce filing of electronic records, instead of paper-based records.

The Controlling Officer’s Environmental Report 2021 with detailed environmental performance is available on the [Land Registry website](#).





## 企業管治

### 管治架構

本處以問責、誠信及透明度為基石，透過制定的服務標準，力求達致最佳的企業管治水平。

### 問責

本處須分別向發展局和財經事務及庫務局負責及匯報部門的業績和財務表現。我們每年會向兩個決策局呈交中期企業計劃暨年度業務計劃，以供批核。企業計劃訂定本處未來五年的發展綱領，而業務計劃則作為評核本處每年業績的基準。我們定期與發展局開會，以檢討業務表現。發展局亦會為我們的工作給予政策指引。此外，我們與負責監督本處財務表現的財經事務及庫務局定期聯繫。

### 誠信

根據《營運基金條例》（第430章），本處可自主進行資本投資及運用資源，以靈活回應服務需求及提高營運效率。在靈活自主的基礎下，我們執行職務時須履行恪守誠信的責任。本處全體人員均須遵守部門指引及相關的政府規則和規章，以妥善履行日常職責。土地註冊處經理是本處的誠信事務主任，負責監督部門的誠信管理事宜。本處除為員工舉辦有關的培訓課程及工作坊外，亦會定期公布及傳閱有關誠信管理的指引和通告，以提升員工對誠信管理的認知。

### 透明度

本處奉行以高透明度運作的原則。根據《營運基金條例》，我們每年須呈交營運基金的年報連同經審計署署長審核的財務報表予立法會省覽。為讓公眾知悉部門業務和物業市場的情況，我們每月會發表土地註冊和查冊的統計數據。

### 服務承諾

本處自1993年成立營運基金後，每年均會檢討「服務承諾」，以貫徹我們持續提升服務質素和效率的承諾。

## CORPORATE GOVERNANCE

### Governance Framework

The Land Registry strives to achieve the best in corporate governance. We have established performance standards based on the cornerstones of accountability, integrity and transparency.

### Accountability

The Land Registry is accountable to the Development Bureau (DEVB) and the Financial Services and the Treasury Bureau (FSTB) for its business and financial performance respectively. We submit a medium range corporate-cum-annual business plan to the two Bureaux for approval each year. The corporate plan sets out the blueprint for the department's development in the next five years, while the business plan serves as the basis against which our annual performance is evaluated. We meet regularly with the DEVB to review our business performance. The DEVB also provides policy steer for our work. In addition, we maintain regular liaison with the FSTB, which monitors our financial performance.

### Integrity

Under the Trading Funds Ordinance (Cap. 430) (TFO), we have the flexibility to respond to service needs and enhance operational efficiency through autonomy in capital investment and the use of resources. Underpinning this flexibility is the duty to uphold integrity in discharging our responsibilities. All our staff conduct daily business in a proper manner in compliance with departmental guidelines and the relevant Government rules and regulations. The Registry Manager is the Ethics Officer of the Land Registry overseeing integrity management work in the department. Apart from organising training courses and workshops, relevant guidelines and circulars on integrity management are promulgated and re-circulated to staff regularly to raise their awareness in this regard.

### Transparency

The Land Registry's operation is also guided by the principle of transparency. As provided under the TFO, the Trading Fund's annual report together with the financial statements audited by the Director of Audit is required to be tabled in the Legislative Council each year. To help keep the public apprised of our work and the situation in the property market, we publish statistics on land registration and search on a monthly basis.

### Performance Pledges

As part of our continuing commitment to improving the quality and efficiency of services, we have been conducting review of our performance pledges annually since the establishment of the Trading Fund in 1993.

為配合政府就2019冠狀病毒病疫情而採取的感染控制措施，本處由2022年1月25日起採取特別上班安排，鑑於在此安排下，我們只能提供有限度的公共服務，因此在十項服務中有兩項未能達到承諾的目標。附件I (a)列出本處於年內的服務承諾和實際表現；而2022/23年度將維持2021/22年度的服務承諾，列於附件I (b)。我們會竭力履行服務承諾，為客戶提供優質服務。

## 客戶溝通

### 高效的客戶支援服務

我們致力提供卓越和專業的客戶服務。為促進以客為本的服務文化，我們透過不同渠道提供互動的客戶支援服務，例如與效率促進辦公室轄下的1823電話中心合作，以提供24小時的客戶服務熱線，並於金鐘道政府合署的客戶服務中心和位於大埔、元朗和荃灣的新界查冊中心設立一站式的客戶服務櫃位。

### 特設的客戶聯絡平台

我們亦會透過特設的客戶聯絡平台與業務伙伴（包括香港律師會及其他私營和公營機構客戶）保持緊密聯繫，以收集他們對本處服務的意見。

土地註冊處聯合常務委員會成立已久，成員包括土地註冊處處長、其下的高級管理團隊及香港律師會的代表。委員會定期舉行會議，就土地註冊事宜及本處向法律界人士所提供的服務進行商討和交流意見。

本處也透過設立兩個客戶聯絡小組（私營機構和公營機構），讓客戶了解本處的最新計劃、服務和工作程序，在業務運作和服務提供事宜上促進意見交流，以及就客戶的意見作出回應。私營機構客戶聯絡小組的成員來自法律界、專業機構及工商團體；公營機構客戶聯絡小組的成員則來自政府部門及公營機構。

土地註冊處聯合常務委員會和客戶聯絡小組的成員名單分別見附件II (a)、(b)及(c)。

In alignment with the Government's infection control measures against the COVID-19 epidemic, the Land Registry had implemented special work arrangement since 25 January 2022. Given that the public services were provided on a limited scale under the special work arrangement, the performance of two types of services (out of a total of 10) could not meet the targets pledged. Annex I (a) sets out the pledges and our actual performance for the year. The performance pledges of 2021/22 are maintained for 2022/23 which are at Annex I (b). We will intensify our efforts in meeting the performance pledges and providing quality services to our customers.

## Customer Engagement

### Efficient Customer Support Services

We strive for excellence and professionalism in providing customer service. To foster a customer-centric culture in service delivery, we provide interactive customer support services through various channels such as a round-the-clock customer service hotline in collaboration with the Efficiency Office's 1823 call centre, as well as a one-stop customer service counter at our Customer Centre at the QGO and the New Territories Search Offices in Tai Po, Yuen Long and Tsuen Wan.

### Dedicated Customer Liaison Platforms

We also maintain close liaison with our business partners, including the Law Society of Hong Kong, as well as other private and public sector customers, to collect their views on our services through dedicated customer liaison platforms.

The long-established Land Registry Joint Standing Committee (LRJSC) comprising the Land Registrar, her senior management team and representatives of the Law Society of Hong Kong, meets regularly to discuss and exchange views on land registration matters and our services provided to legal practitioners.

The Land Registry also maintains two Customer Liaison Groups (CLGs) (private and public sectors) to update customers on the department's latest initiatives, services and procedures, to facilitate exchange of views on operational and service delivery issues, and to respond to customers' feedback. The private sector group comprises representatives from the legal community, professional bodies and trade associations while the public sector group comprises representatives from the Government departments and public bodies.

The membership lists of the LRJSC and CLGs are at Annexes II (a), (b) and (c) respectively.



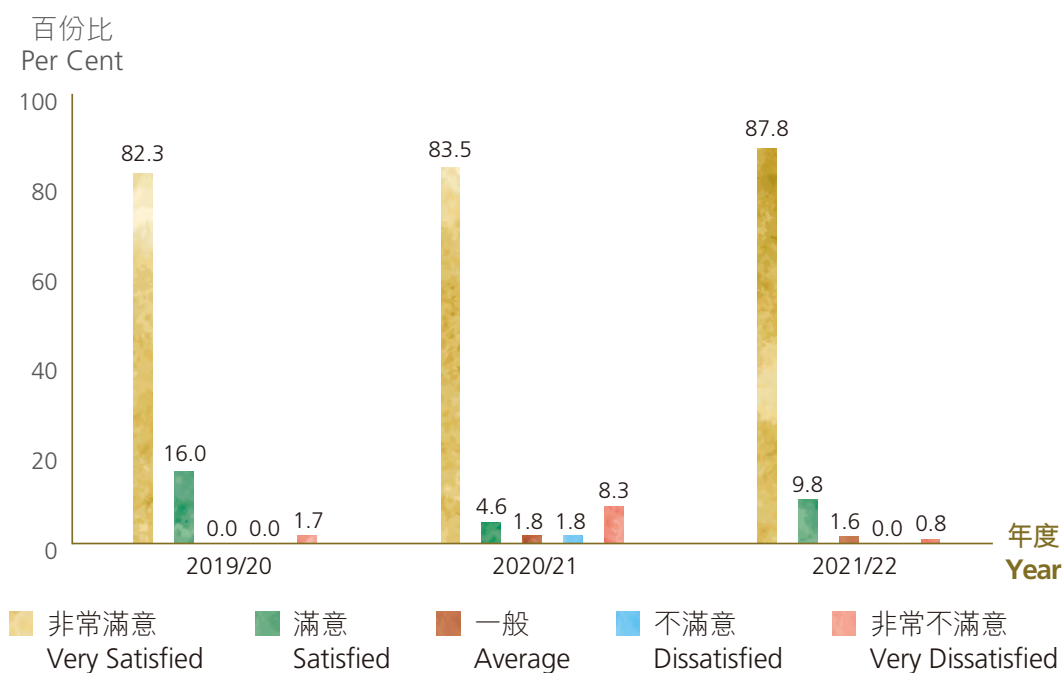
### 迅速回應客戶的意見

本處經常透過各種渠道聽取客戶的意見，以提升各項服務。我們定期進行客戶滿意度意見調查，收集客戶對我們服務的意見，以求不斷改進。在2021/22年度，我們從意見卡收到客戶對本處服務的滿意度維持高水平（「非常滿意」和「滿意」程度達97.6%），並透過客戶服務熱線、部門網站、意見卡、來信和電郵渠道接獲26個客戶表揚。

### Responsive to Customer Feedback

We always listen to our customers through various channels for service enhancements. We conduct customer satisfaction survey regularly to collect customers' feedback on our services for continuous improvements. In 2021/22, the customer satisfaction rate of the Land Registry's services received from comment cards remained high ("Very Satisfied" and "Satisfied" ratings amount to 97.6%). We received 26 commendations through our customer service hotline, the Land Registry's website, comment cards, letters and emails.

### 客戶滿意程度 CUSTOMER SATISFACTION RATE



註：由於「四捨五入」關係，個別項目的百分率數字總和可能不等於100%。

Note: Figures in percentage for individual items may not add up to 100% due to rounding.

### 完善的投訴管理制度

本處在完善的投訴管理制度下運作，並受到內部和外部的監督。我們收到由本處接獲或是經由其他政府部門轉介的11項投訴，其中有三宗個案並不屬於本處的職權範圍。所有相關投訴均已獲迅速回應及圓滿處理。

### Established Complaint Management System

We operate under a well-established complaint management system, subject to both internal and external scrutiny. There were 11 complaints received by us or referred to us by other Government offices, among which three cases were outside our jurisdiction. All the relevant complaints were promptly addressed and fully responded to.



# 業務回顧

## Business **REVIEW**



## 辦理土地文件註冊

影響土地的文件均送交本處位於金鐘道政府合署的客戶服務中心辦理註冊。

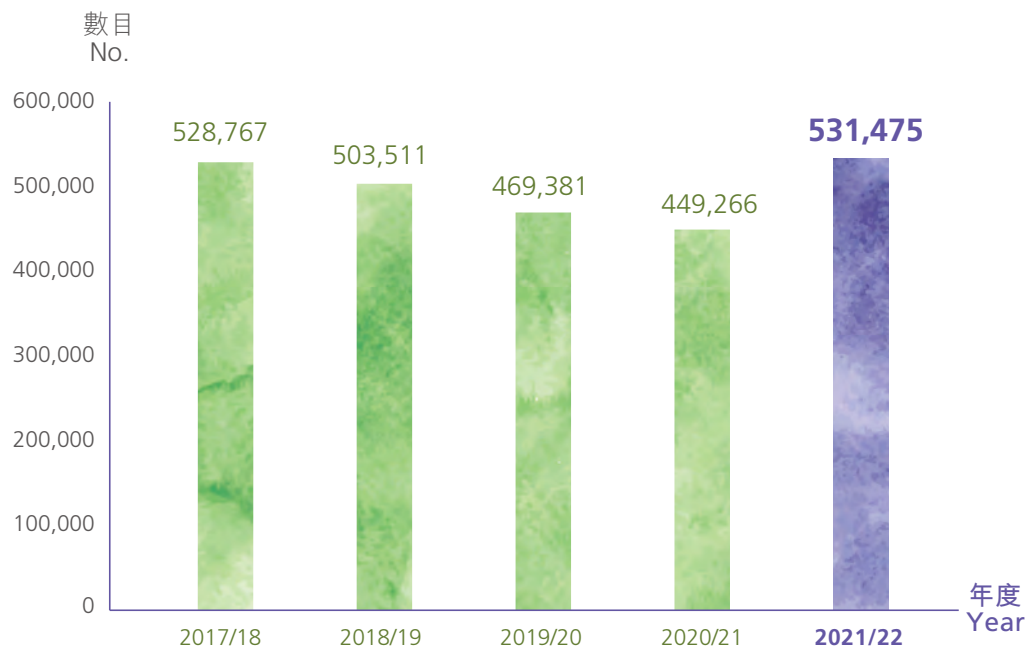
在2021/22年度，送交註冊的土地文件共531,475份，較2020/21年度增加18.3%。

## REGISTRATION OF LAND DOCUMENTS

Documents affecting land are delivered to our Customer Centre at the Queensway Government Offices (QGO) for registration.

In 2021/22, 531,475 land documents were delivered for registration, representing an increase of 18.3% when compared with 2020/21.

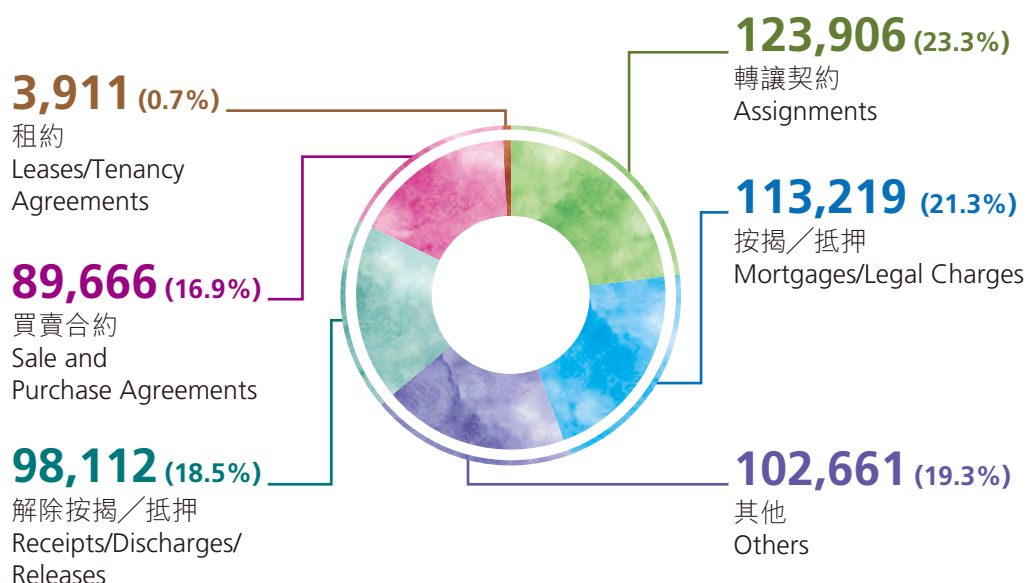
送交註冊的土地文件數目  
NO. OF LAND DOCUMENTS DELIVERED FOR REGISTRATION



年內收到的主要文件類別包括樓宇買賣合約、轉讓契約、按揭／抵押及解除按揭／抵押，佔全年收到文件總數的80%。

Major types of documents received included sale and purchase agreements (SPAs), assignments, mortgages/legal charges and receipts/discharges/releases which collectively accounted for 80% of all documents received during the year.

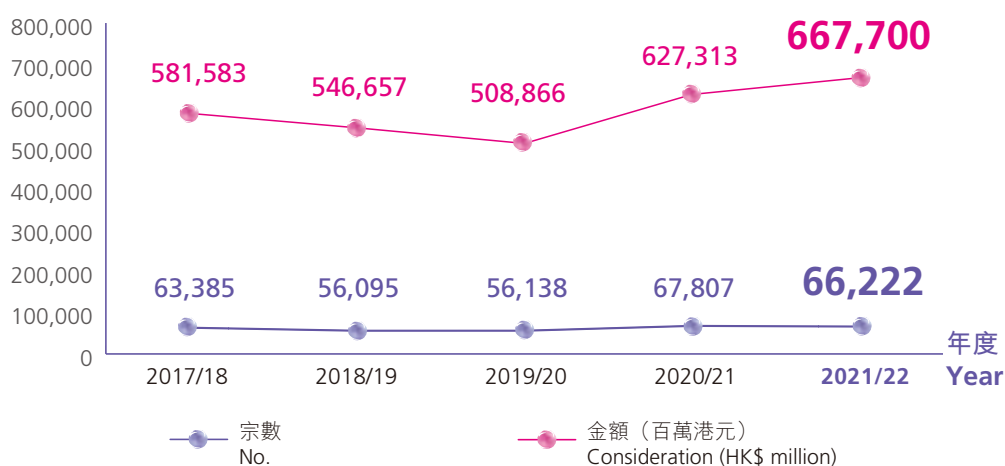
### 2021/22年度送交註冊的土地文件類別 DISTRIBUTION OF LAND DOCUMENTS LODGED FOR REGISTRATION IN 2021/22



在2021/22年度送交註冊的所有樓宇買賣合約中，住宅樓宇買賣合約的宗數和總值分別是66,222份（較去年減少2.3%）及6,677億元（較去年增加6.4%）。一般而言，這類合約的數量是反映物業市場交投情況的重要指標。

Among the SPAs of all building units delivered for registration in 2021/22, the number of SPAs of residential units and their total consideration were 66,222 (-2.3% from last year) and \$667,700 million (+6.4% from last year) respectively. The number of these agreements is generally regarded as a key indicator of the level of activity in the property market.

### 送交註冊的住宅樓宇買賣合約宗數和金額 NO. AND CONSIDERATION OF SALE AND PURCHASE AGREEMENTS OF RESIDENTIAL UNITS DELIVERED FOR REGISTRATION



註：上述統計數字並不包括居者有其屋、私人機構參建居屋及租者置其屋等計劃下的住宅買賣，除非有關單位轉售限制期屆滿並已補償差價。

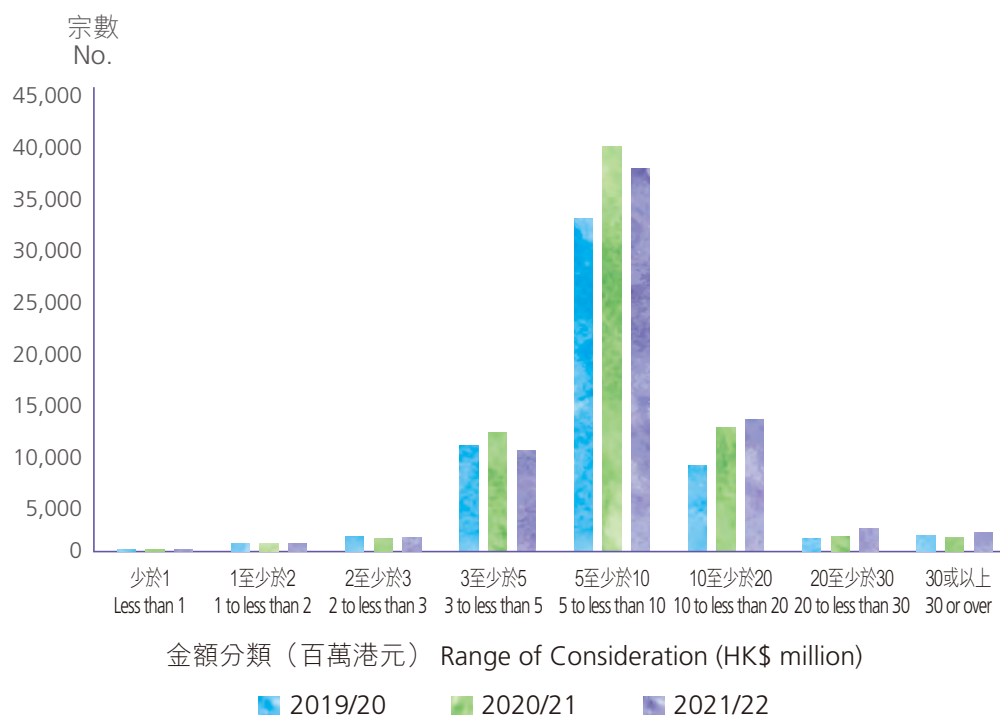
Note: The statistics do not include sales of units under the Home Ownership Scheme, the Private Sector Participation Scheme and the Tenants Purchase Scheme, etc. unless the premium of the unit concerned has been paid after the sale restriction period.



在2021/22年度，大多數住宅樓宇的交易金額是介乎500萬至1,000萬港元之間。年內交易金額超過1,000萬港元的住宅樓宇交易顯著增加。

The majority of the transactions in residential units in 2021/22 were within the consideration range of five to ten million Hong Kong dollars. There was a notable increase in transactions in 2021/22 with consideration of more than ten million Hong Kong dollars.

**按金額分類的住宅樓宇買賣合約宗數**  
**NO. OF SALE AND PURCHASE AGREEMENTS OF**  
**RESIDENTIAL UNITS BY RANGE OF CONSIDERATION**



金額分類 Range of Consideration (百萬港元) (HK\$ million)		2019/20		2020/21		2021/22	
		宗數 No.	%	宗數 No.	%	宗數 No.	%
少於1	Less than 1	215	0.4	169	0.2	241	0.4
1至少於2	1 to less than 2	823	1.5	758	1.1	770	1.2
2至少於3	2 to less than 3	1,478	2.6	1,305	1.9	1,318	2.0
3至少於5	3 to less than 5	10,312	18.4	11,493	16.9	9,824	14.8
5至少於10	5 to less than 10	32,240	57.4	39,203	57.8	37,147	56.1
10至少於20	10 to less than 20	8,294	14.8	12,033	17.7	12,841	19.4
20至少於30	20 to less than 30	1,228	2.2	1,454	2.1	2,276	3.4
30或以上	30 or over	1,548	2.8	1,392	2.1	1,805	2.7
總數	Total	56,138	100.0	67,807	100.0	66,222	100.0

註：由於「四捨五入」關係，個別項目的百分率數字總和可能不等於100%。

Note: Figures in percentage for individual items may not add up to 100% due to rounding.

## 查閱土地紀錄服務

土地註冊處備存土地紀錄，目的是防止秘密及有欺詐成分的物業轉易，以及提供容易追溯和確定土地財產及不動產業權的方法。

土地註冊處由2021年11月1日起就查閱土地紀錄及業主立案法團紀錄（統稱「土地註冊處紀錄」）實施進一步的行政措施，作為政府致力加強保障公眾登記冊所載個人資料私隱的措施之一。

新安排並無改變現行可提供予公眾人士查閱的土地註冊處紀錄。查冊人士需提供其辨識身分資料，並提交聲明確認無意及不會在違反《個人資料（私隱）條例》（第486章）的情況下使用土地註冊處紀錄所載的個人資料；或將該等個人資料用於與備存及供公眾人士查閱土地註冊處紀錄的宗旨無關之目的。

在2021/22年度，查閱土地登記冊的宗數，以及提供土地紀錄的影像處理副本和影印本的總數分別為6,042,078宗（較去年增加4.3%）及920,408份（較去年增加14.3%）。

## SEARCH SERVICES

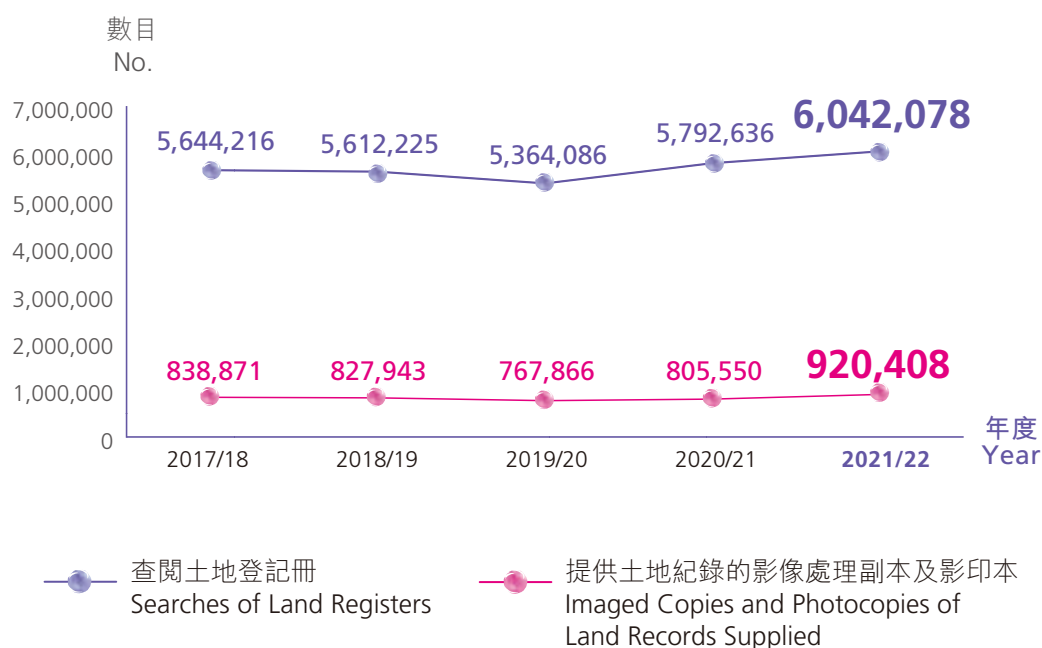
Land records are kept by the Land Registry to prevent secret and fraudulent conveyances, and to provide means whereby the title to real and immovable property may be easily traced and ascertained.

As part of the Government's effort to enhance the protection of privacy of the personal data contained in the public registers, the Land Registry implemented further administrative measures for conducting search of land records and owners' corporations records (collectively the "LR records") with effect from 1 November 2021.

The new arrangements have not changed the availability of the LR records for search by the public. Searchers need to provide their identification information and to give a confirmation statement that they do not intend to use and will not use the personal data contained in the LR records in contravention of the Personal Data (Privacy) Ordinance (Cap. 486) or for purposes not related to the purposes for which the LR records are kept and made available to the public.

In 2021/22, the total number of searches of land registers and supply of imaged copies and photocopies of land records were 6,042,078 (+4.3% from previous year) and 920,408 (+14.3% from previous year) respectively.

查閱土地登記冊宗數和提供土地紀錄的影像處理副本及影印本份數  
NO. OF SEARCHES OF LAND REGISTERS & IMAGED COPIES  
AND PHOTOCOPIES OF LAND RECORDS SUPPLIED

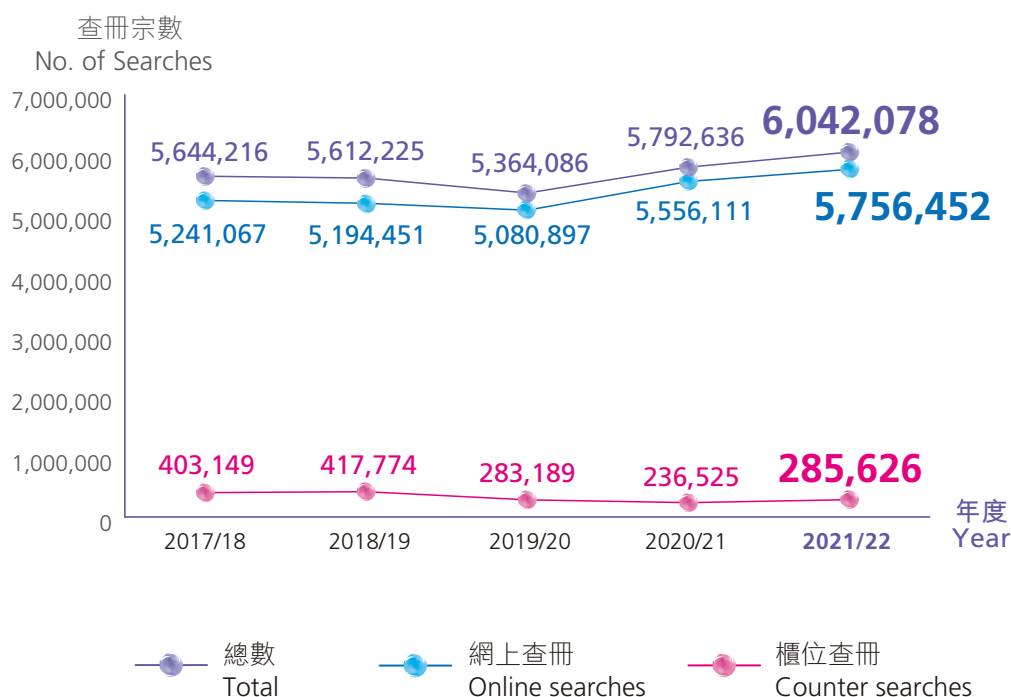




本處透過「綜合註冊資訊系統」網上服務([www.iris.gov.hk](http://www.iris.gov.hk))的簡便平台，提供查閱土地紀錄的服務。年內，網上查閱土地登記冊佔總查冊量的95%。公眾人士可以非經常用戶或登記用戶身分進行查冊。在2021/22年度，登記用戶的數目共增加50個(上升3.5%)，總數達1,492個。本處位於金鐘道政府合署的客戶服務中心，以及位於大埔、元朗和荃灣的新界查冊中心亦設有櫃位查冊服務。

Search services over the internet via our Integrated Registration Information System (IRIS) Online Services at [www.iris.gov.hk](http://www.iris.gov.hk) is a user-friendly and convenient platform for search of land records. 95% of the total search volume in the year was conducted online. The public can conduct searches on either an ad hoc or a subscription basis. The number of subscribers increased by 50 (+3.5%) and reached 1,492 during 2021/22. Counter search service is available at our Customer Centre at the QGO and the New Territories Search Offices in Tai Po, Yuen Long and Tsuen Wan.

### 查閱土地登記冊宗數 NO. OF SEARCHES OF LAND REGISTERS



本處每年均會推出新版的《街道索引》及《新界地段／地址對照表》(《對照表》)，方便公眾人士查閱土地紀錄。公眾可在[本處網站](#)或透過「綜合註冊資訊系統」網上服務網站的超連結，免費瀏覽《街道索引》及《對照表》的網頁版。截至2022年3月31日，在2021年4月30日推出的《街道索引》及《對照表》網頁版錄得超過26,500瀏覽人次。

The Land Registry publishes new editions of the Street Index (SI) and the New Territories Lot/Address Cross Reference Table (CRT) annually to facilitate search of land records. Online versions of the SI and the CRT are made available for free browsing on the [Land Registry website](#) or through the hyperlink on the IRIS Online Services website. Up to 31 March 2022, over 26,500 visits to the online versions of the SI and the CRT released on 30 April 2021 were recorded.

## 業主立案法團服務

政府的一貫政策是鼓勵業主根據《建築物管理條例》（第344章）成立業主立案法團，以便他們更有效地管理大廈。根據該條例，土地註冊處負責辦理業主立案法團的註冊事宜，並就業主立案法團的紀錄提供存案和查閱服務。在2021/22年度，新註冊的業主立案法團共有70個，全港的業主立案法團總數增至11,206個。年內，業主立案法團的文件存案和查閱總數分別為22,634份及23,475份。



## OWNERS' CORPORATION SERVICES

It has always been the Government's policy to encourage owners to form Owners' Corporations (OCs) for better building management under the Building Management Ordinance (Cap. 344) (BMO). Under the BMO, the Land Registry is responsible for registration of OCs and provision of filing and search services for OC records. In 2021/22, 70 new OCs were registered. The total number of OCs in the territory reached 11,206. The total number of OC documents filed and the total number of OC documents searched were 22,634 and 23,475 respectively in 2021/22.



## 物業把關易

2019年1月推出的「物業把關易」訂購服務，幫助業主監察其物業的土地登記冊，以保障其土地權益免受欺詐風險。每當有涉及其物業的文書交付本處註冊，用戶便會收到電郵提示。

年內，超逾90%的服務訂單均選用一次過訂購方式，服務的有效期會直至物業轉易為止。由2021年6月28日起，業主更可輕鬆和方便地透過網上申請訂購此服務。本處亦將推出更多網上付款方法，令服務申請更為簡便。

## PROPERTY ALERT

Launched in January 2019, Property Alert is a subscription service that helps property owners safeguard their land interests against the risk of fraud through monitoring the land registers of their properties. A subscriber will receive an email alert when an instrument is delivered for registration against his/her property.

Over 90% of the subscription orders received during the year were for one-off subscription option, which allows the alert service for a property to remain valid until a change of ownership. Online application for service subscription is available from 28 June 2021 to enable property owners to subscribe to the service with greater ease and convenience. To make the service application more user-friendly, we will soon introduce more online payment methods.





透過各種渠道宣傳「物業把關易」服務，包括舉行服務簡介會，在各政府場地及設施、私人屋苑及商業／工業大廈張貼海報。  
Property Alert service was promoted through various publicity channels including provision of service briefing sessions, display of posters at the various Government venues and facilities, private residential developments and commercial/industrial buildings.



我們會繼續向業主推廣「物業把關易」服務作為預防物業欺詐的有效工具。自一宗涉及詐騙集團的物業騙案在年內經傳媒報導後，「物業把關易」服務的訂購量隨即上升。本處會繼續透過各種途徑致力推廣此服務。

We continue to promote the Property Alert service to property owners as an effective tool to guard against property fraud. Subscription of the service is on the rise after a syndicated property fraud case was reported during the year. We will continue the efforts in promoting the service through all means.



香港警務處在一宗物業騙案的新聞發布會上播放「物業把關易」的宣傳短片。  
Property Alert promotional video was displayed in the press conference of the Hong Kong Police Force on a property deception case.

## 為認可機構提供的電子提示服務

本處在2017年2月推出供《銀行業條例》(第155章)下的認可機構(即持牌銀行、有限制牌照銀行及接受存款公司)訂購的電子提示服務,以助他們更有效管理按揭貸款的信貸風險。認可機構在相關業主的同意下訂購這項服務後,每當已承按的物業有再按押記/按揭文件交付本處辦理註冊時,便會收到本處發出的電子提示訊息。此項服務深受認可機構歡迎。

隨著電子渠道於2021年2月全面推行後,認可機構現在可更安全和方便地以全面「無紙化」的方式提交服務申請和處理帳戶,從而提升認可機構和本處的運作效率。此外,因應認可機構的意見,我們已就2022年的服務收費結構進行檢討和作出修訂。我們會繼續留意認可機構的意見,以進一步優化服務。

認可機構可經網上遞交開立登記用戶帳戶的申請,以便捷的方式訂購電子提示服務。Als can enjoy the convenience to subscribe the service by submitting their application for opening of subscriber account online.

## E-ALERT SERVICE FOR AUTHORIZED INSTITUTIONS

The Land Registry launched the e-Alert Service for Authorized Institutions (Als) under the Banking Ordinance (Cap. 155) (i.e. licensed banks, restricted licence banks and deposit-taking companies) in February 2017 to help them better manage credit risks in mortgage lending. The Als, with consent from the property owners concerned for subscribing to our Service, will receive electronic notifications from the Land Registry when further charge/mortgage documents in respect of the properties mortgaged to the Als are lodged for registration with the Land Registry. The service has been well received by the Als.

With the full implementation of the e-Channel in February 2021, Als can now effect a complete paperless application submission and handling process with greater security and convenience, thus enhancing the operational efficiency of both the Als and the Land Registry. Besides, taking into account the feedback from Als, we had reviewed and revised the fee structure for the service for 2022. We will continue to keep in view Als' feedback to identify room for service enhancements.

The screenshot shows the 'E-ALERT SERVICE FOR AUTHORIZED INSTITUTIONS - APPLICATION FOR SUBSCRIBER ACCOUNT AND BRANCH ACCOUNT(S) [LR/EEA/1]' form. It features a progress bar on the left with steps: 1. Introduction, 2. Important Notes, 3. Particulars, 4. Review, 5. Submission, and 6. Acknowledgement. The 'Particulars' step is currently active. The form includes sections for 'Application Delivery Method' (with a dropdown menu), 'Particulars of Subscriber' (with fields for Name of Subscriber, Correspondence Address, Salutation, Name of Contact Person, and Contact Telephone Number), and a 'General Terms of Use' checkbox.

## 資訊科技

### 「綜合註冊資訊系統」

「綜合註冊資訊系統」網上服務是土地註冊處的一站式電子服務平台,透過互聯網提供查閱土地紀錄服務。

## INFORMATION TECHNOLOGY

### Integrated Registration Information System

The Integrated Registration Information System (IRIS) Online Services is a one-stop electronic service platform of the Land Registry for providing search services of the land records through the Internet.

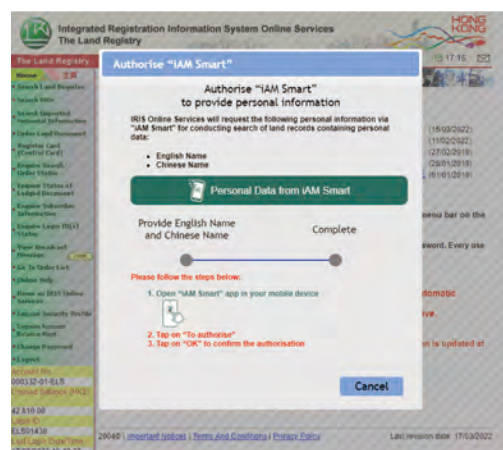


為了優化服務，本處在2021/22年度為「綜合註冊資訊系統」作出下列多項重大提升：

- ✳ 於2021年6月增設政府「智方便」流動應用程式作為新的登入方法，方便客戶認證和登入「綜合註冊資訊系統」網上服務。從2022年3月起，登記用戶在使用「智方便」時可無須填寫個人身分證明文件號碼。此外，如登記用戶授權其「智方便」戶口提供其姓名予「綜合註冊資訊系統」網上服務，系統會預先填寫查冊人士的姓名，從而提升用戶體驗；

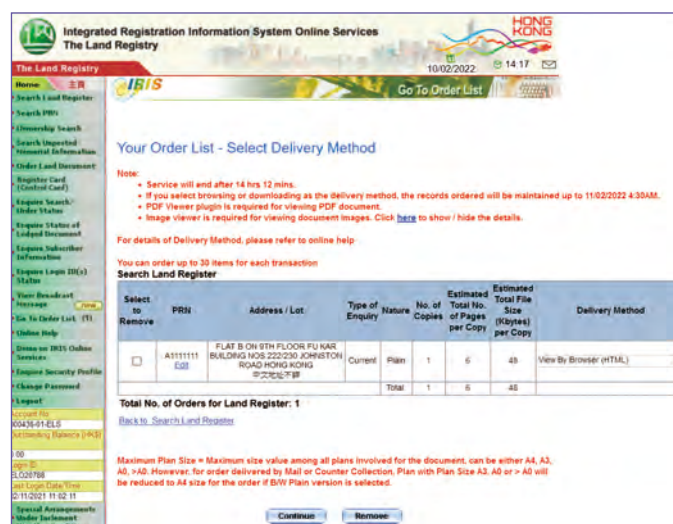
The Land Registry implemented the following major enhancements to the IRIS in 2021/22 for service improvements:

- ✳ a new login method was added using the Government “iAM Smart” Mobile App for customers to authenticate and login the IRIS Online Services in June 2021. Starting from March 2022, the requirement for a subscriber to fill in his personal identification document number when using “iAM Smart” has been obviated. In addition, if the subscriber authorises “iAM Smart” to provide his name to the IRIS Online Services, the searcher’s name will be pre-filled by the system, thus improving user experience;



- ✳ 於2021年6月新增訂單編輯功能，供客戶修改訂單的訂購選項；

- ✳ a new “Edit Order List” function was introduced for customers to edit order details in the order list in June 2021;



- ✧ 由2021年12月起向客戶提供附有二維條碼的電子版付款收據，方便客戶於查冊櫃位領取經「綜合註冊資訊系統」網上服務訂購的土地紀錄；以及

- ✧ electronic payment receipts with two-dimensional barcodes are provided to customers starting from December 2021 to facilitate their collection of land records ordered through the IRIS Online Services at search counters; and



- ✧ 於2022年3月為登記用戶提供選項，讓他們可選擇把輸入的客戶資料保留，以供下次交易及／或登入「綜合註冊資訊系統」網上服務後自動填入。

- ✧ an option was made available for subscribers to retain and carry forward their inputted customer information to the next transaction and/or future login of IRIS Online Services in March 2022.

**Customer Information**

**Mandatory Fields**

Account No.: 000426-01-ELS Login ID: EL020789  
 Account Name: JO PARTMENT XX JUSTICE  
 Branch / Division / Section / Unit: XX LINE 2  
 DEPARTMENT OF JUSTICE - E-SERVICES

Searcher Name/Name of Authorised User: Chan Tai Man  
 (Should be the same as shown on your identification document)

Hong Kong Identity Card Number: [K] [1] [2] [3] [4] [5] [6] [7] [8] [9] [0] [ ] [ ]  
 Contact Person Name: Mr. Chan  
 Contact Person Phone No.: 00673500  
 User Reference for Transaction:

**By Mail or Counter Collection (Must enter if you have selected either "By Mail" or "Counter Collection")**

Mailing Address:

**By Fax (Must enter if you have selected "By Fax")**

Fax No.:

**By Email (Must enter if you have selected "By Email")**

Email Address:

Total No. of Orders: 1  
 Total Amount of Fee for All Orders (HK\$): 10.00

Maximum Plan Size - Maximum size value among all plans involved for the document, can be either A4, A3, A0, \*A0. However, for order delivered by Mail or Counter Collection, Plan with Plan Size A3, A0 or \*A0 will be reduced to A4 size for the order if BW Plain version is selected.

☒ Retain the above Customer Information for next transaction.  
☒ Retain the above Customer Information for future login.

[Back to Order List - Select Delivery Method](#) [Continue](#) [Clear](#)



### 土地註冊處網站

土地註冊處於2021年6月在其網站推出新版的網上表格。客戶現可隨時隨地一站式經網上填寫和提交表格，並繳付相關服務費用。這些表格的設計適用於客戶的任何電子裝置，不論是桌面電腦或流動裝置。新版網上表格具備多項易於使用的特點，例如逐步使用指引、下拉式清單以便快速選項、可儲存表格待稍後填寫，以及成功提交表格後獲確認通知。

此外，本處於2021年6月新增電子預約服務，供客戶預約查閱按政府租契及各條例存放於土地註冊處的圖則及批地文件正本。

### 年度開放數據計劃

鑑於行政長官的2017年施政報告及政府於2017年12月公布的「香港智慧城市藍圖」，本處由2018年起便發布年度開放數據計劃。該計劃列出於其後三年透過「資料一線通」網站發放與註冊和查冊服務統計資料相關的數據集，以供公眾人士免費使用。該等數據集可為科研及創新提供有用的原料。我們已於2021年12月在土地註冊處網站發布第四個由2022至24年度的開放數據計劃。

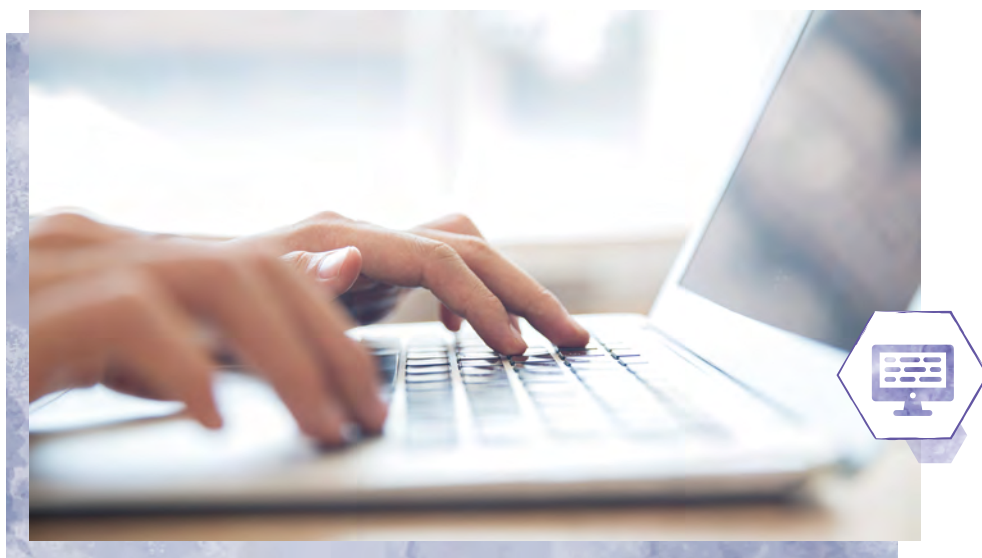
### The Land Registry Website

A new set of online forms was launched at the Land Registry website in June 2021. Customers can now enjoy one-stop service for online completion and submission of the forms and payment of the related service fees anytime and anywhere. Layout of the forms is designed to best fit any of the customers' electronic devices, be it a desktop computer or a mobile device. The new forms have user-friendly features, such as step-by-step guidance, drop-down list for quick selection, saving function of the form for later use and acknowledgment of successful submission.

Besides, a new electronic booking service was launched in June 2021 for customers to make appointments for inspection of plans deposited in the Land Registry pursuant to Government leases and various Ordinances as well as original land grant documents.

### The Open Data Plan

Having regard to the Chief Executive's 2017 Policy Address and the Smart City Blueprint for Hong Kong announced in December 2017, we have published our annual open data plan since 2018. The plan sets out datasets relating to statistics of registration and search services to be released via the Public Sector Information Portal for free public use in the following three years. The datasets provide useful raw materials for technology research and innovation. The fourth annual open data plan for 2022-24 was released in December 2021 on the [Land Registry's website](#).



邁向業權註冊

Moving Towards  
**TITLE  
REGISTRATION**





香港現行的土地註冊制度是按照《土地註冊條例》(第128章)實施的契約註冊制度。此制度可規管土地登記冊內已註冊文書的優先次序,但不提供土地業權的保證。在2004年通過的《土地業權條例》(第585章)(《業權條例》)旨在實施業權註冊制度,為土地業權提供更大明確性和簡化物業轉易程序。在立法會的要求下,政府承諾在《業權條例》生效前進行全面檢討,並諮詢主要持份者的意見。

《業權條例》制定後,涵蓋主要持份者代表的《業權條例》督導委員會(督導委員會)及《業權條例》檢討委員會(檢討委員會)相繼成立,負責督導和推展《業權條例》的檢討工作。督導委員會和檢討委員會的成員名單分別載於附件II (d)及(e)。

雖然主要持份者尚未就把現有土地轉換為業權註冊制度下註冊土地的機制達成共識,但他們對先行在新批出土地實施土地業權註冊制度的方案(即「新土地先行」方案)表示支持。此方案的實施有助政府和主要持份者汲取實際運作經驗及建立公眾對此制度的信心,以便於稍後階段進一步商討現有土地的轉換機制。

The present land registration system in Hong Kong is a deeds registration system operating under the Land Registration Ordinance (Cap. 128), which governs the priority of registered instruments in the land register but gives no guarantee of title to land. The Land Titles Ordinance (Cap. 585) (LTO) was passed in 2004 to implement a title registration system (TRS) to provide greater certainty of title to land and simplify conveyancing procedures. At the request of the Legislative Council, the Government undertook to conduct a comprehensive review of the LTO in consultation with key stakeholders before its commencement.

After the enactment of the LTO, the LTO Steering Committee (LTOSC) and the LTO Review Committee (LTORC), comprising representatives of key stakeholders, were set up to steer and carry out the review of the LTO. The membership lists of the LTOSC and LTORC are at Annexes II (d) and (e) respectively.

While consensus on the mechanism for converting existing land to registered land under the TRS has yet to be reached, key stakeholders have expressed support for the proposal to implement the TRS on newly granted land first ("new land first" proposal). Implementation of this proposal will facilitate the Government and key stakeholders to further deliberate on the mechanism for conversion of existing land at a later stage, in the light of operational experience gained and the public confidence built.





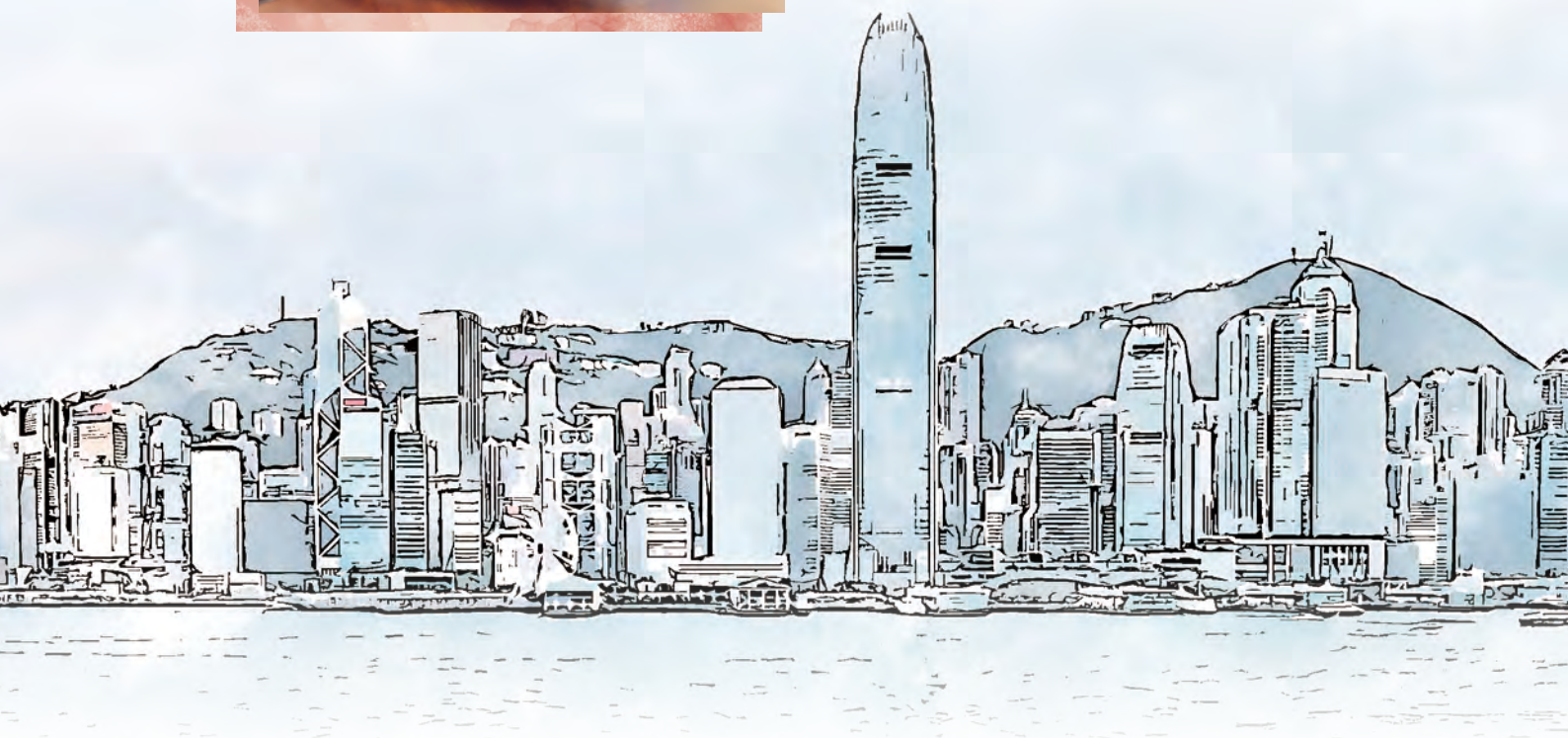
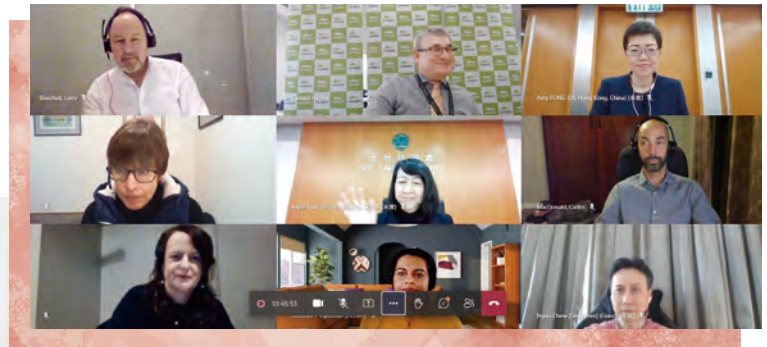
在「新土地先行」方案下實施《業權條例》是行政長官2021年施政報告的其中一項新措施。年內，我們透過舉行會議、傳閱文件和書信方式，繼續就推展「新土地先行」方案與主要持份者緊密合作，以期盡早在香港實施業權註冊制度。在2021年12月舉行的督導委員會會議上，主要持份者同意就《業權條例》的修訂展開立法建議的準備工作。我們會繼續就餘下的執行細節與主要持份者進行磋商，以期盡早就實施「新土地先行」方案的主要法例修訂徵詢立法會的意見。

Implementing the LTO under the “new land first” proposal is one of the new initiatives in the Chief Executive’s 2021 Policy Address. During the year, we continued to work closely with key stakeholders to pursue the “new land first” proposal in order to enable early implementation of the TRS in Hong Kong, through means of meeting, circulation of papers and by correspondence. At the meeting of the LTOSC held in December 2021, key stakeholders agreed to proceed with the preparation work for the legislative proposals for amending the LTO. We will continue engagement with key stakeholders regarding the remaining implementation issues and aim to consult the Legislative Council early on the major legislative amendments to implement the “new land first” proposal.



另一方面，我們在土地註冊處處長的帶領下，以視像形式參與由西澳大利亞州土地信息管理局於2021年11月舉辦的第48屆「業權註冊處長會議」，藉此了解業權註冊的最新發展和學習海外司法管轄區在業權註冊的運作經驗。我們亦從海外的土地註冊機構汲取以電子方式遞交註冊申請的寶貴經驗，有關做法可在緊急情況下（例如2019冠狀病毒病疫情）需要關閉辦事處時作為主要遞交註冊申請的途徑。這為我們日後在香港發展以電子方式遞交註冊申請提供實質經驗。

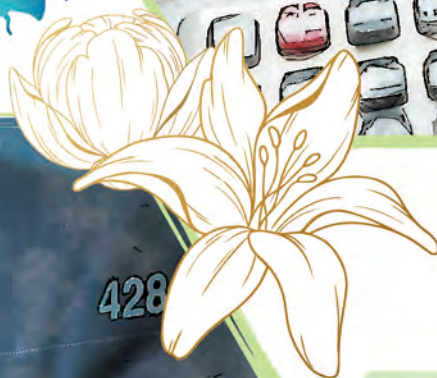
Separately, led by the Land Registrar, we participated in an international conference, i.e. the 48th Registrars of Title Conference hosted by Landgate of Western Australia and held in November 2021 through a video conferencing platform to keep abreast of the latest developments in title registration and learn overseas jurisdictions' experience in operating title registration. Invaluable experience was gained from overseas land registries over electronic lodgement (e-lodgement) as the leading means of lodging applications for registration in the event of emergency situations leading to closure of the registries' offices such as the COVID-19 pandemic. This provided solid experience for us in the future development of e-lodgement in Hong Kong.





財政管理

**FINANCIAL**  
Management





## 財政目標

土地註冊處根據《營運基金條例》(第430章)的條文，奉行下列明確的財政目標：

- ✳ 使以跨年方式計算的營運基金收入足以支付為市民及政府部門提供服務的開支；以及
- ✳ 取得合理的回報，回報率是由財政司司長根據固定資產而釐訂。

## FINANCIAL OBJECTIVES

In accordance with the Trading Funds Ordinance (Cap. 430), the Land Registry pursues clearly defined financial objectives as follows:

- ✳ meeting expenses incurred in the provision of services to the public and Government departments out of the income of the trading fund, taking one year with another; and
- ✳ achieving a reasonable return, as determined by the Financial Secretary, on the fixed assets employed.

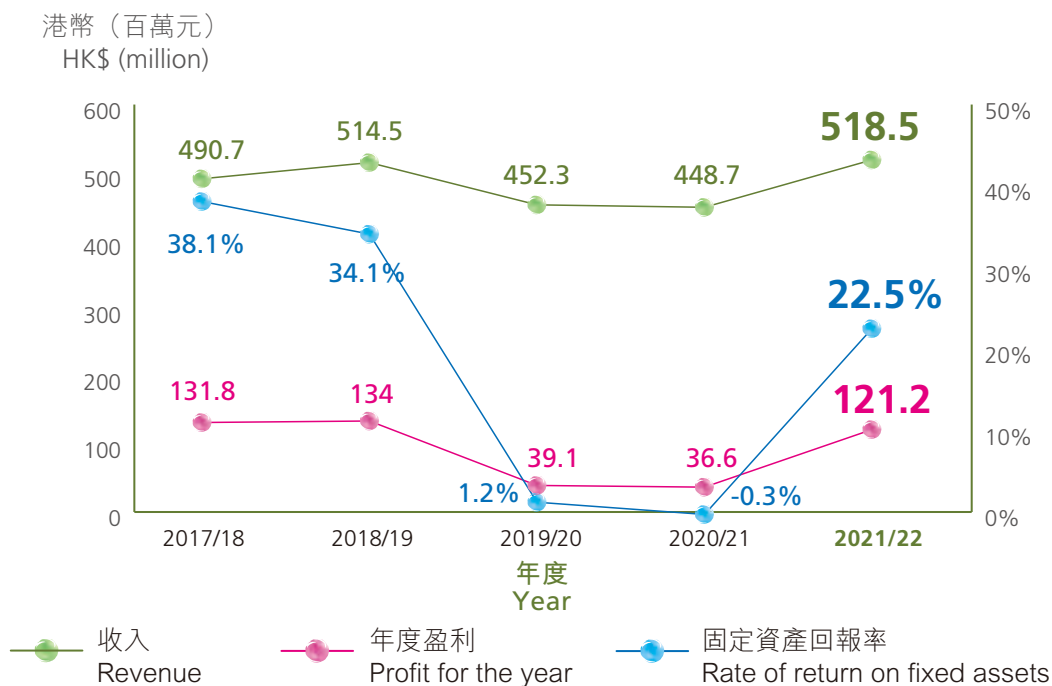
## 實際表現

與2020/21年度比較，本年度的收入增加6,980萬元（上升15.6%）至5.185億元，主要原因是辦理文件註冊、提供副本和業權報告的業務有所增加。運作成本減少870萬元（下跌1.9%）至4.411億元，主要原因是員工費用，以及折舊和攤銷的開支有所減少。

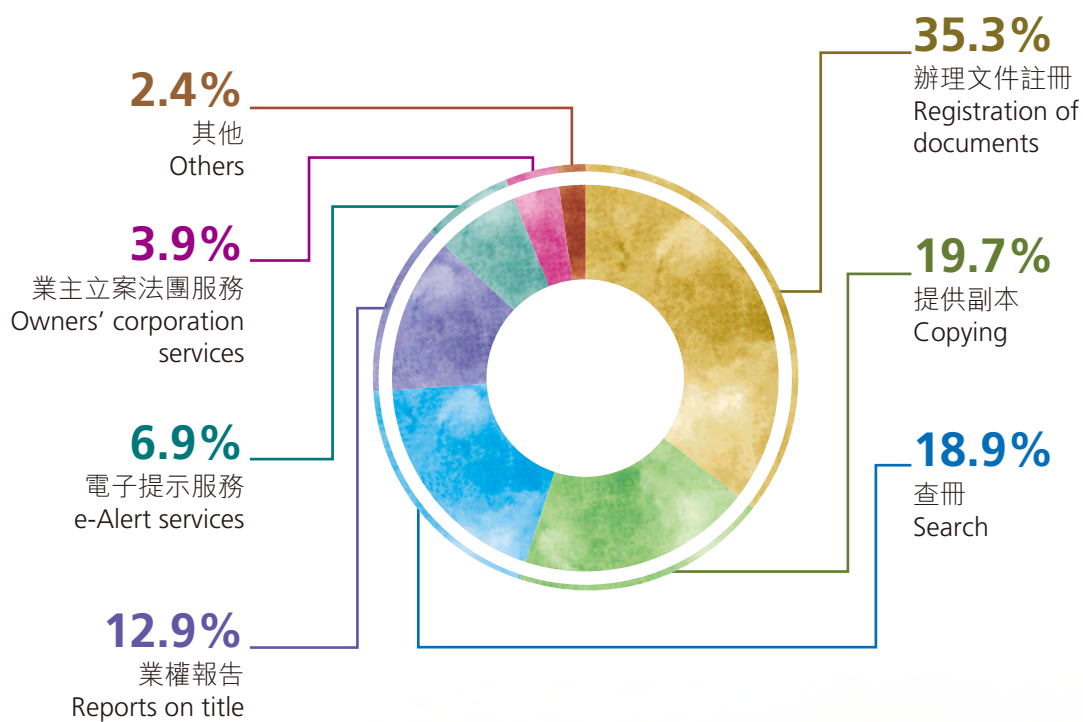
## ACTUAL PERFORMANCE

When compared with 2020/21, revenue increased by \$69.8 million (+15.6%) to \$518.5 million mainly due to an increase in business volume of registration of documents, copying and reports on title. Operating costs decreased by \$8.7 million (-1.9%) to \$441.1 million mainly due to a decrease in staff costs as well as depreciation and amortisation expenses.

### 財政表現 FINANCIAL PERFORMANCE

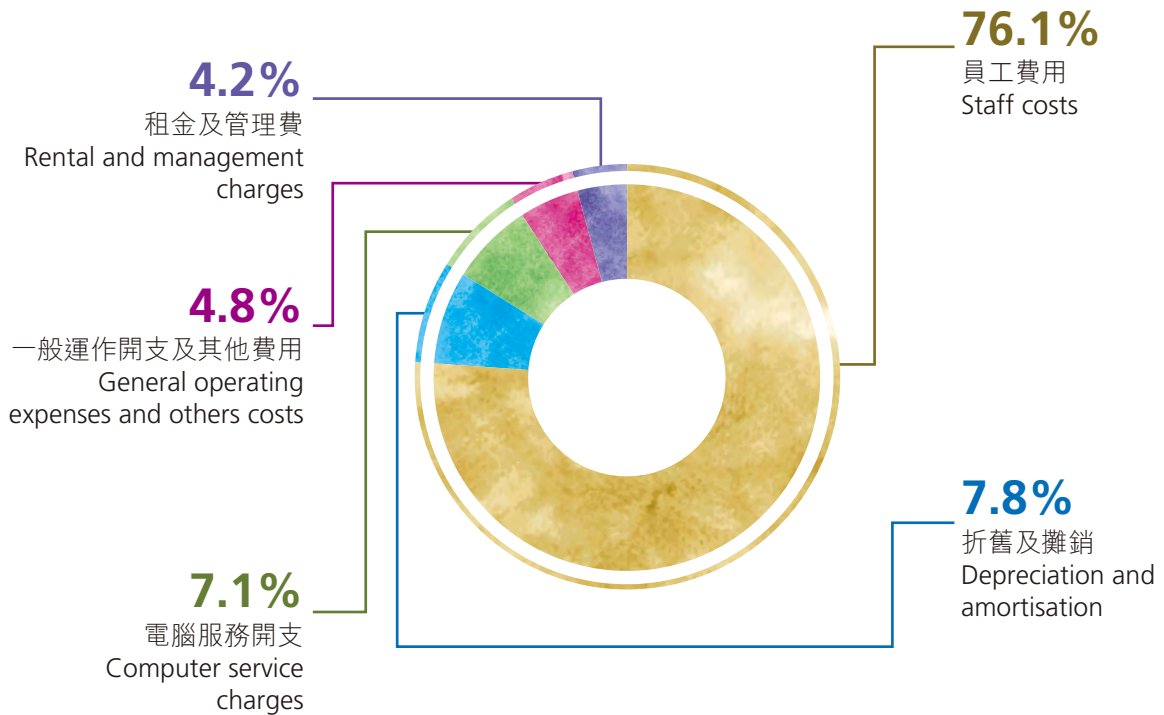


2021/22年度收入分析  
ANALYSIS OF REVENUE 2021/22





### 2021/22年度運作成本分析 ANALYSIS OF OPERATING COSTS 2021/22



### 展望

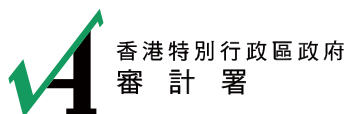
本處的收入和固定資產回報率主要取決於註冊、查冊、提供副本及業權報告服務的數量，而有關數量會受到物業市場和其他相關因素影響。我們會繼續嚴謹控制成本。

### FORECAST

The Land Registry's revenue and return on fixed assets depend mainly on the business volume of the registration, search, copying and reports on title services which is subject to performance of the property market and other relevant factors. We will continue to exercise strict control on costs.

# 審計署署長報告

## REPORT OF THE DIRECTOR OF AUDIT



### 獨立審計師報告

#### 致立法會

#### 意見

茲證明我已審核及審計列載於第53至81頁土地註冊處營運基金的財務報表，該等財務報表包括於2022年3月31日的財務狀況表與截至該日止年度的全面收益表、權益變動表和現金流量表，以及財務報表的附註，包括主要會計政策概要。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映土地註冊處營運基金於2022年3月31日的狀況及截至該日止年度的運作成果及現金流量，並已按照《營運基金條例》（第430章）第7(4)條所規定的方式妥為擬備。

#### 意見的基礎

我已按照《營運基金條例》第7(5)條及審計署的審計準則進行審計。我根據該等準則而須承擔的責任，詳載於本報告「審計師就財務報表審計而須承擔的責任」部分。根據該等準則，我獨立於土地註冊處營運基金，並已按該等準則履行其他道德責任。我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

#### 其他資料

土地註冊處營運基金總經理須對其他資料負責。其他資料包括土地註冊處營運基金2021-22年年報內的所有資料，但不包括財務報表及我的審計師報告。



### INDEPENDENT AUDITOR'S REPORT

#### To the Legislative Council

#### Opinion

I certify that I have examined and audited the financial statements of the Land Registry Trading Fund set out on pages 53 to 81, which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the state of affairs of the Land Registry Trading Fund as at 31 March 2022, and of its results of operations and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the manner provided in section 7(4) of the Trading Funds Ordinance (Cap. 430).

#### Basis for opinion

I conducted my audit in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Land Registry Trading Fund in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

The General Manager, Land Registry Trading Fund is responsible for the other information. The other information comprises all the information included in the Land Registry Trading Fund's 2021-22 Annual Report, other than the financial statements and my auditor's report thereon.



我對財務報表的意見並不涵蓋其他資料，我亦不對其他資料發表任何形式的鑒證結論。

就財務報表審計而言，我有責任閱讀其他資料，從而考慮其他資料是否與財務報表或我在審計過程中得悉的情況有重大矛盾，或者似乎存有重大錯誤陳述。基於我已執行的工作，如果我認為其他資料存有重大錯誤陳述，我需要報告該事實。在這方面，我沒有任何報告。

#### **土地註冊處營運基金總經理就財務報表而須承擔的責任**

土地註冊處營運基金總經理須負責按照香港會計師公會頒布的《香港財務報告準則》及《營運基金條例》第7(4)條擬備真實而中肯的財務報表，及落實其認為必要的內部控制，使財務報表不存有因欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時，土地註冊處營運基金總經理須負責評估土地註冊處營運基金持續經營的能力，以及在適用情況下披露與持續經營有關的事項，並以持續經營作為會計基礎。

#### **審計師就財務報表審計而須承擔的責任**

我的目標是就整體財務報表是否不存有任何因欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發出包括我意見的審計師報告。合理保證是高水平的保證，但不能確保按審計署審計準則進行的審計定能發現所存有的任何重大錯誤陳述。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們個別或滙總起來可能影響財務報表使用者所作出的經濟決定，則會被視作重大錯誤陳述。

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

#### **Responsibilities of the General Manager, Land Registry Trading Fund for the financial statements**

The General Manager, Land Registry Trading Fund is responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and section 7(4) of the Trading Funds Ordinance, and for such internal control as the General Manager, Land Registry Trading Fund determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the General Manager, Land Registry Trading Fund is responsible for assessing the Land Registry Trading Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

#### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

在根據審計署審計準則進行審計的過程中，我會運用專業判斷並秉持專業懷疑態度。我亦會：

- 識別和評估因欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險；設計及執行審計程序以應對這些風險；以及取得充足和適當的審計憑證，作為我意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制的情況，因此未能發現因欺詐而導致重大錯誤陳述的風險，較未能發現因錯誤而導致者為高；
- 了解與審計相關的內部控制，以設計適當的審計程序。然而，此舉並非旨在對土地註冊處營運基金內部控制的有效性發表意見；
- 評價土地註冊處營運基金總經理所採用的會計政策是否恰當，以及其作出的會計估計和相關資料披露是否合理；
- 判定土地註冊處營運基金總經理以持續經營作為會計基礎的做法是否恰當，並根據所得的審計憑證，判定是否存在與事件或情況有關，而且可能對土地註冊處營運基金持續經營的能力構成重大疑慮的重大不確定性。如果我認為存在重大不確定性，則有必要在審計師報告中請使用者留意財務報表中的相關資料披露。假若所披露的相關資料不足，我便須發出非無保留意見的審計師報告。我的結論是基於截至審計師報告日止所取得的審計憑證。然而，未來事件或情況可能導致土地註冊處營運基金不能繼續持續經營；及
- 評價財務報表的整體列報方式、結構和內容，包括披露資料，以及財務報表是否中肯反映交易和事項。

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Land Registry Trading Fund's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager, Land Registry Trading Fund;
- conclude on the appropriateness of the General Manager, Land Registry Trading Fund's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Land Registry Trading Fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Land Registry Trading Fund to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



我與土地註冊處營運基金總經理溝通計劃的審計範圍和時間以及重大審計發現等事項，包括我在審計期間識別出內部控制的任何重大缺陷。

I communicate with the General Manager, Land Registry Trading Fund regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

**審計署署長**  
(審計署助理署長陳瑞蘭代行)

**Ms Hildy Chan**  
Assistant Director of Audit  
for Director of Audit

審計署  
香港  
金鐘道66號  
金鐘道政府合署高座6樓  
2022年9月26日

Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway, Hong Kong  
26 September 2022



財務報表  
Certified **FINANCIAL**  
Statements

# 全面收益表

## STATEMENT OF COMPREHENSIVE INCOME

截至二零二二年三月三十一日止年度  
(以港幣千元位列示)

for the year ended 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		附註 Note	2022	2021
來自客戶合約之收入	Revenue from contracts with customers	4	518,457	448,678
運作成本	Operating costs	5	(441,117)	(449,849)
運作盈利／(虧損)	Profit/(Loss) from operations		77,340	(1,171)
其他收入	Other income	6	43,870	37,785
年度盈利	Profit for the year		121,210	36,614
其他全面收益	Other comprehensive income		—	—
年度總全面收益	Total comprehensive income for the year		121,210	36,614
固定資產回報率	Rate of return on fixed assets	7	22.5%	-0.3%

第59至81頁的附註為本財務報表的一部分。

The notes on pages 59 to 81 form part of these financial statements.



# 財務狀況表

## STATEMENT OF FINANCIAL POSITION

於二零二二年三月三十一日  
(以港幣千元位列示)

as at 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		附註 Note	2022	2021
<b>非流動資產</b>	<b>Non-current assets</b>			
物業、設備及器材	Property, plant and equipment	8	<b>279,954</b>	291,849
使用權資產	Right-of-use assets	9(a)	<b>18,565</b>	25,322
無形資產	Intangible assets	10	<b>56,680</b>	60,415
外匯基金存款	Placement with the Exchange Fund	11	<b>860,281</b>	821,662
銀行存款	Bank deposits		<b>75,000</b>	–
			<b>1,290,480</b>	1,199,248
<b>流動資產</b>	<b>Current assets</b>			
應收帳款及其他應收款項	Trade and other receivables	12, 13(a)	<b>26,446</b>	28,812
應收關連人士帳款	Amounts due from related parties	13(a)	<b>10,049</b>	14,186
銀行存款	Bank deposits		<b>376,000</b>	343,000
現金及銀行結餘	Cash and bank balances		<b>9,722</b>	10,684
			<b>422,217</b>	396,682
<b>流動負債</b>	<b>Current liabilities</b>			
遞延收入	Deferred revenue	13(b)	<b>28,895</b>	12,666
客戶按金	Customers' deposits	14	<b>52,969</b>	46,245
應付帳款及其他應付款項	Trade and other payables		<b>15,905</b>	9,701
應付關連人士帳款	Amounts due to related parties		<b>5,178</b>	9,055
租賃負債	Lease liabilities	9(b)	<b>3,245</b>	3,638
僱員福利撥備	Provision for employee benefits	15	<b>15,990</b>	19,549
			<b>122,182</b>	100,854
<b>流動資產淨額</b>	<b>Net current assets</b>		<b>300,035</b>	295,828
<b>總資產減去流動負債</b>	<b>Total assets less current liabilities</b>		<b>1,590,515</b>	1,495,076

第59至81頁的附註為本財務報表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

財務狀況表 STATEMENT OF FINANCIAL POSITION

		附註 Note	2022	2021
<b>非流動負債</b>	<b>Non-current liabilities</b>			
遞延收入	Deferred revenue	13(b)	<b>10,195</b>	8,560
租賃負債	Lease liabilities	9(b)	<b>15,845</b>	22,139
僱員福利撥備	Provision for employee benefits	15	<b>67,207</b>	68,595
			<b>93,247</b>	99,294
<b>資產淨額</b>	<b>NET ASSETS</b>		<b>1,497,268</b>	1,395,782
<b>資本及儲備</b>	<b>CAPITAL AND RESERVES</b>			
營運基金資本	Trading fund capital	16	<b>118,300</b>	118,300
保留盈利	Retained earnings	17	<b>1,378,968</b>	1,277,482
			<b>1,497,268</b>	1,395,782

譚惠儀女士，JP

土地註冊處營運基金總經理  
二零二二年九月二十六日

Ms Joyce TAM, JP

General Manager, Land Registry Trading Fund  
26 September 2022

第59至81頁的附註為本財務報表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

## 權益變動表

## STATEMENT OF CHANGES IN EQUITY

截至二零二二年三月三十一日止年度  
(以港幣千元位列示)

for the year ended 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		附註 Note	2022	2021
在年初的結餘	Balance at beginning of year		<b>1,395,782</b>	1,376,909
年度總全面收益	Total comprehensive income for the year		<b>121,210</b>	36,614
政府法定回報	Statutory return to the Government	17	<b>(19,724)</b>	(17,741)
在年終的結餘	<b>Balance at end of year</b>		<b>1,497,268</b>	1,395,782

第59至81頁的附註為本財務報表的一部分。

The notes on pages 59 to 81 form part of these financial statements.



# 現金流量表

## STATEMENT OF CASH FLOWS

截至二零二二年三月三十一日止年度  
(以港幣千元位列示)

for the year ended 31 March 2022  
(Expressed in thousands of Hong Kong dollars)

		2022	2021
<b>營運活動的現金流量</b>	<b>Cash flows from operating activities</b>		
運作盈利／(虧損)	Profit/(Loss) from operations	<b>77,340</b>	(1,171)
折舊及攤銷	Depreciation and amortisation	<b>34,664</b>	36,626
租賃負債的利息支出	Interest expense on lease liabilities	<b>344</b>	454
處置物業、設備及器材和無形資產虧損	Loss on disposal of property, plant and equipment, and intangible assets	<b>73</b>	19
應收款項及應收關連人士帳款的減少／(增加)	Decrease/(Increase) in receivables and amounts due from related parties	<b>8,322</b>	(11,223)
遞延收入的增加	Increase in deferred revenue	<b>17,864</b>	5,041
客戶按金的增加	Increase in customers' deposits	<b>6,724</b>	958
應付款項及應付關連人士帳款的增加／(減少)	Increase/(Decrease) in payables and amounts due to related parties	<b>2,142</b>	(153)
僱員福利撥備的減少	Decrease in provision for employee benefits	<b>(4,947)</b>	(1,391)
<b>來自營運活動的現金淨額</b>	<b>Net cash from operating activities</b>	<b>142,526</b>	29,160

第59至81頁的附註為本財務報表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

現金流量表 STATEMENT OF CASH FLOWS

		附註 Note	2022	2021
<b>投資活動的現金流量</b>	<b>Cash flows from investing activities</b>			
原有期限為3個月以上的銀行存款的(增加)/減少	(Increase)/Decrease in bank deposits with original maturities over three months		(108,000)	149,000
購買物業、設備及器材和無形資產	Purchase of property, plant and equipment, and intangible assets		(15,259)	(73,324)
出售物業、設備及器材所得	Proceeds from disposal of property, plant and equipment		—	3
外匯基金存款的增加	Increase in placement with the Exchange Fund		(38,619)	(125,836)
已收利息	Interest received		42,051	38,848
<b>用於投資活動的現金淨額</b>	<b>Net cash used in investing activities</b>		<b>(119,827)</b>	<b>(11,309)</b>
<b>融資活動的現金流量</b>	<b>Cash flows from financing activities</b>			
已付政府法定回報	Statutory return paid to the Government		(19,724)	(17,741)
支付租賃負債	Payments of lease liabilities	9(b)	(3,937)	(7,422)
<b>用於融資活動的現金淨額</b>	<b>Net cash used in financing activities</b>		<b>(23,661)</b>	<b>(25,163)</b>
<b>現金及等同現金的減少淨額</b>	<b>Net decrease in cash and cash equivalents</b>		<b>(962)</b>	<b>(7,312)</b>
<b>在年初的現金及等同現金</b>	<b>Cash and cash equivalents at beginning of year</b>		<b>10,684</b>	<b>17,996</b>
<b>在年終的現金及等同現金</b>	<b>Cash and cash equivalents at end of year</b>	18	<b>9,722</b>	<b>10,684</b>

第59至81頁的附註為本財務報表的一部分。

The notes on pages 59 to 81 form part of these financial statements.

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

(除另有註明外，所有金額均以港幣千元位列示)

(Amounts expressed in thousands of Hong Kong dollars, unless otherwise stated)

### 1. 總論

### GENERAL

立法會在一九九三年六月三十日根據《營運基金條例》(第430章)第3、4及6條通過決議案，在一九九三年八月一日設立土地註冊處營運基金(「基金」)。土地註冊處備存載列最新資料的土地登記冊以執行土地註冊制度，並向客戶提供查閱土地登記冊和有關土地紀錄的服務和設施。此外，土地註冊處亦按照《建築物管理條例》(第344章)負責辦理業主成立法團的申請及提供相關服務。

The Land Registry Trading Fund ("the Fund") was established on 1 August 1993 under the Legislative Council Resolution passed on 30 June 1993 pursuant to sections 3, 4 and 6 of the Trading Funds Ordinance (Cap. 430). The Land Registry administers a land registration system by maintaining an up-to-date Land Register and provides its customers with services and facilities for searches of the Land Register and related land records. The Land Registry also processes applications for the incorporation of owners and provides related services under the Building Management Ordinance (Cap. 344).

### 2. 主要會計政策

### SIGNIFICANT ACCOUNTING POLICIES

#### 2.1 符合準則聲明

#### Statement of compliance

本財務報表是按照香港公認的會計原則及香港財務報告準則(此詞是統稱，當中包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則及詮釋)編製。基金採納的主要會計政策摘要如下。

These financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong and Hong Kong Financial Reporting Standards ("HKFRSs"), a collective term which includes all applicable individual HKFRSs, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). A summary of the significant accounting policies adopted by the Fund is set out below.

香港會計師公會頒布了若干新增或經修訂的香港財務報告準則並於基金的本會計期首次生效或可供提前採納。基金因首度採納其中適用的準則而引致本會計期及前會計期的會計政策改變(如有)已反映在本財務報表，有關資料載於附註3。

The HKICPA has issued certain new or revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Fund. Note 3 provides information on the changes, if any, in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Fund for the current and prior accounting periods reflected in these financial statements.

#### 2.2 編製財務報表的基準

#### Basis of preparation of the financial statements

本財務報表的編製基準均以原值成本法計量。

The measurement basis used in the preparation of these financial statements is historical cost.



## 2. 主要會計政策 (續)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.2 編製財務報表的基準 (續)

### Basis of preparation of the financial statements (continued)

編製符合香港財務報告準則的財務報表需要管理層作出判斷、估計及假設。該等判斷、估計及假設會影響會計政策的實施，以及資產、負債、收入與支出的呈報款額。該等估計及相關的假設，均按以往經驗及其他在有關情況下被認為合適的因素而制訂。倘若沒有其他現成數據可供參考，則會採用該等估計及假設作為判斷有關資產及負債的帳面值的基準。估計結果或會與實際價值有所不同。

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

該等估計及其所依據的假設會作持續檢討。如修訂會計估計只影響修訂期，有關修訂會在該修訂期內確認；如修訂影響本會計期及未來的會計期，則會在修訂期及未來的會計期內確認。

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

基金在實施會計政策方面並不涉及任何關鍵的會計判斷。無論對未來作出的假設，或在報告日估計過程中所存在的不明朗因素，皆不足以構成重大風險，導致資產和負債的帳面金額在來年大幅修訂。

There are no critical accounting judgements involved in the application of the Fund's accounting policies. There are also no key assumptions concerning the future, or other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.

### 2.3 金融資產及金融負債

### Financial assets and financial liabilities

#### (a) 初始確認及計量

#### Initial recognition and measurement

基金的金融資產包括外匯基金存款、應收帳款及其他應收款項、應收關連人士帳款、銀行存款，以及現金及銀行結餘。

The Fund's financial assets comprise placement with the Exchange Fund, trade and other receivables, amounts due from related parties, bank deposits, and cash and bank balances.

**2. 主要會計政策 (續)****SIGNIFICANT ACCOUNTING POLICIES  
(continued)****2.3 金融資產及金融負債 (續)****Financial assets and financial liabilities (continued)****(a) 初始確認及計量 (續)****Initial recognition and measurement (continued)**

基金的金融負債包括客戶按金、應付帳款及其他應付款項、應付關連人士帳款、租賃負債，以及僱員福利撥備。

The Fund's financial liabilities comprise customers' deposits, trade and other payables, amounts due to related parties, lease liabilities and provision for employee benefits.

基金在成為有關金融工具的合約其中一方之日確認有關金融資產及金融負債。於初始確認時，金融資產及金融負債按公平值計量，再加上或減去因收購該等金融資產或發行該等金融負債而直接引致的交易成本。

The Fund recognises financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument. At initial recognition, financial assets and financial liabilities are measured at fair value plus or minus transaction costs that are directly attributable to the acquisition of the financial assets or the issue of the financial liabilities.

**(b) 分類及其後計量****Classification and subsequent measurement**

基金將其所有金融資產分類為其後以實際利率法按攤銷成本值計量，因為有關金融資產以收取合約現金流為目的的業務模式而持有，且合約現金流僅為所支付的本金及利息。金融資產的虧損準備根據附註2.3(d)所述的預期信用虧損模型計量。

The Fund classifies all financial assets as subsequently measured at amortised cost using the effective interest method, on the basis that they are held within a business model whose objective is to hold them for collection of contractual cash flows and the contractual cash flows represent solely payments of principal and interest. The measurement of loss allowances for financial assets is based on the expected credit loss model as described in note 2.3(d).

實際利率法是計算金融資產或金融負債的攤銷成本值，以及攤分及確認有關期間的利息收入或支出的方法。實際利率是指可將該金融資產或金融負債在有效期間內的預計現金收支，折現成該金融資產的帳面總值或該金融負債的攤銷成本值所適用的貼現率。基金在計算實際利率時，會考慮該金融工具的所有合約條款以估計現金流量，但不會計及預期信用虧損。有關計算包括與實際利率相關的所有收取自或支付予合約各方的費用、交易成本及所有其他溢價或折讓。

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating and recognising the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial asset or financial liability to the gross carrying amount of the financial asset or to the amortised cost of the financial liability. When calculating the effective interest rate, the Fund estimates the expected cash flows by considering all contractual terms of the financial instrument but does not consider the expected credit losses. The calculation includes all fees received or paid between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

## 2. 主要會計政策 (續)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.3 金融資產及金融負債 (續)

### Financial assets and financial liabilities (continued)

#### (b) 分類及其後計量 (續)

#### Classification and subsequent measurement (continued)

基金將其所有金融負債分類為其後以實際利率法按攤銷成本值計量。

The Fund classifies all financial liabilities as subsequently measured at amortised cost using the effective interest method.

基金僅在管理某金融資產的業務模式出現變動時，才將有關資產重新分類。金融負債不作重新分類。

The Fund reclassifies a financial asset when and only when it changes its business model for managing the asset. A financial liability is not reclassified.

#### (c) 註銷確認

#### Derecognition

當從金融資產收取現金流量的合約權利屆滿時，或該金融資產連同擁有權的絕大部分風險及回報已轉讓時，該金融資產會被註銷確認。

A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred.

當合約指明的債務被解除或取消，或到期時，該金融負債會被註銷確認。

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled, or when it expires.

#### (d) 金融資產減值

#### Impairment of financial assets

基金就按攤銷成本值計量的金融資產（應收帳款除外）採用由3個階段組成的方法計量預期信用虧損及確認相應的虧損準備及減值虧損或回撥，預期信用虧損的計量基礎取決於自初始確認以來的信用風險變化：

The Fund applies a three-stage approach to measure expected credit losses on financial assets (other than trade receivables) measured at amortised cost and to recognise the corresponding loss allowances and impairment losses or reversals, with the change in credit risk since initial recognition determining the measurement bases for expected credit losses:

第1階段：12個月預期信用虧損

Stage 1: 12-month expected credit losses

若自初始確認以來，金融工具的信用風險並無大幅增加，全期預期信用虧損中反映在報告日後12個月內可能發生的違約事件引致的預期信用虧損的部分予以確認。

For financial instruments for which there has not been a significant increase in credit risk since initial recognition, the portion of the lifetime expected credit losses that represent the expected credit losses that result from default events that are possible within the 12 months after the reporting date are recognised.



**2. 主要會計政策 (續)****SIGNIFICANT ACCOUNTING POLICIES  
(continued)****2.3 金融資產及金融負債 (續)****Financial assets and financial liabilities (continued)****(d) 金融資產減值 (續)****Impairment of financial assets (continued)**

第2階段：全期預期信用虧損 – 非信用減值

Stage 2: Lifetime expected credit losses – not credit impaired

若自初始確認以來，金融工具的信用風險大幅增加，但並非信用減值，全期預期信用虧損（反映在金融工具的預期有效期內所有可能出現的違約事件引致的預期信用虧損）予以確認。

For financial instruments for which there has been a significant increase in credit risk since initial recognition but that are not credit impaired, lifetime expected credit losses representing the expected credit losses that result from all possible default events over the expected life of the financial instruments are recognised.

第3階段：全期預期信用虧損 – 信用減值

Stage 3: Lifetime expected credit losses – credit impaired

若金融工具已視作信用減值，會確認全期預期信用虧損，利息收入則應用實際利率計入攤銷成本值而非帳面值總額計算。

For financial instruments that have become credit impaired, lifetime expected credit losses are recognised and interest income is calculated by applying the effective interest rate to the amortised cost rather than the gross carrying amount.

應收帳款的虧損準備一直按相等於全期預期信用虧損的金額計量。

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses.

*如何釐定信用風險大幅增加*      *Determining significant increases in credit risk*  
*增加*

在每個報告日，基金藉比較金融工具於報告日及於初始確認日期在餘下的預期有效期內出現違約的風險，以評估金融工具的信用風險有否大幅增加。有關評估會考慮數量及質量歷史資料，以及具前瞻性的資料。若發生一項或多於一項對某金融資產的估計未來現金流量有不利影響的事件，該金融資產會被評定為信用減值。

At each reporting date, the Fund assesses whether there has been a significant increase in credit risk for financial instruments since initial recognition by comparing the risk of default occurring over the remaining expected life as at the reporting date with that as at the date of initial recognition. The assessment considers quantitative and qualitative historical information as well as forward-looking information. A financial asset is assessed to be credit impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

## 2. 主要會計政策 (續)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.3 金融資產及金融負債 (續)

### Financial assets and financial liabilities (continued)

#### (d) 金融資產減值 (續)

#### Impairment of financial assets (continued)

如何釐定信用風險大幅  
增加 (續)

*Determining significant increases in credit risk (continued)*

基金在個別或綜合基準上評估自初始確認以來信用風險有否大幅增加。就綜合評估而言，金融工具按共同信用風險特質的基準歸類，並考慮投資類別、信用風險評級及其他相關因素。

The Fund assesses whether there has been a significant increase in credit risk since initial recognition on an individual or collective basis. For collective assessment, financial instruments are grouped on the basis of shared credit risk characteristics, taking into account investment type, credit risk ratings and other relevant factors.

外部信用評級為投資級別的銀行存款被視為屬低信用風險。其他金融工具若其違約風險低，且交易對手或借款人具備雄厚實力在短期內履行其合約現金流量責任，會被視為屬低信用風險。此等金融工具的信用風險會被評定為自初始確認以來並無大幅增加。

Placements with banks with an external credit rating of investment grade are considered to have a low credit risk. Other financial instruments are considered to have a low credit risk if they have a low risk of default and the counterparty or borrower has a strong capacity to meet its contractual cash flow obligations in the near term. The credit risk on these financial instruments is assessed as not having increased significantly since initial recognition.

若金融資產無法收回，該金融資產會與相關虧損準備撇銷。該等資產在完成所有必要程序及釐定虧損金額後撇銷。其後收回先前被撇銷的金額會在全面收益表內確認。

When a financial asset is uncollectible, it is written off against the related loss allowance. Such assets are written off after all the necessary procedures have been completed and the amount of the loss has been determined. Subsequent recoveries of amounts previously written off are recognised in the statement of comprehensive income.

計量預期信用虧損

*Measurement of expected credit losses*

金融工具的預期信用虧損是對該金融工具在預期有效期內的公平及經概率加權估計的信用虧損（即所有短缺現金的現值）。短缺現金為按照合約應付予基金的現金流量與基金預期會收到的現金流量兩者間的差距。若金融資產在報告日視作信用減值，基金根據該資產的帳面值總額與以折現方式按該資產的原訂實際利率計算的估計未來現金流量的現值兩者間的差距計量預期信用虧損。

Expected credit losses of a financial instrument are an unbiased and probability-weighted estimate of credit losses (i.e. the present value of all cash shortfalls) over the expected life of the financial instrument. A cash shortfall is the difference between the cash flows due to the Fund in accordance with the contract and the cash flows that the Fund expects to receive. For a financial asset that is credit impaired at the reporting date, the Fund measures the expected credit losses as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate.

**2. 主要會計政策 (續)****SIGNIFICANT ACCOUNTING POLICIES  
(continued)****2.4 物業、設備及器材****Property, plant and equipment**

於一九九三年八月一日撥歸基金的物業、設備及器材，最初的成本值是按立法會所通過設立基金的決議案中所列的估值入帳。自一九九三年八月一日起購置的物業、設備及器材均按購入價入帳。

Property, plant and equipment appropriated to the Fund on 1 August 1993 were measured initially at deemed cost equal to the value contained in the Legislative Council Resolution for the setting up of the Fund. Property, plant and equipment acquired since 1 August 1993 are capitalised at their costs of acquisition.

以下物業、設備及器材以成本值扣除累計折舊及任何減值虧損列帳（附註2.7）：

- 於一九九三年八月一日撥歸基金自用的建築物；以及
- 設備及器材，包括電腦器材、汽車、傢具及裝置，以及其他器材。

The following property, plant and equipment are stated at cost less accumulated depreciation and any impairment losses (note 2.7):

- buildings held for own use appropriated to the Fund on 1 August 1993; and
- plant and equipment, including computer equipment, motor vehicles, furniture and fittings, and other equipment.

折舊是按照物業、設備及器材的估計可使用年期，以直線法攤銷扣除估計剩餘值後的成本值。有關的估計可使用年期如下：

- |            |         |
|------------|---------|
| – 建築物      | 30年     |
| – 電腦器材     | 5 – 10年 |
| – 器材、傢具及裝置 | 5年      |
| – 汽車       | 5年      |

Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual value, on a straight-line basis over their estimated useful lives as follows:

- |                                     |              |
|-------------------------------------|--------------|
| – Buildings                         | 30 years     |
| – Computer equipment                | 5 – 10 years |
| – Equipment, furniture and fittings | 5 years      |
| – Motor vehicles                    | 5 years      |

於一九九三年八月一日撥歸基金的建築物所在的土地視為非折舊資產。

The land on which the Fund's buildings are situated as appropriated to the Fund on 1 August 1993 is regarded as a non-depreciating asset.

出售物業、設備及器材的損益以出售所得淨額與資產的帳面值之間的差額來決定，並在出售日於全面收益表內確認。

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the statement of comprehensive income on the date of disposal.



## 2. 主要會計政策 (續)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.5 租賃

### Leases

租賃會於其生效日在財務狀況表內確認為使用權資產及相應的租賃負債，惟涉及租賃期為12個月或以下的短期租賃及低價值資產租賃的相關款項會在租賃期內以直線法計入全面收益表。

A lease is recognised in the statement of financial position as a right-of-use asset with a corresponding lease liability at the lease commencement date, except that payments associated with short-term leases having a lease term of 12 months or less and leases of low-value assets are charged to the statement of comprehensive income on a straight-line basis over the lease term.

使用權資產會按成本值扣除累計折舊及減值虧損計量（附註2.7）。該使用權資產按租賃期及資產的估計可使用年期兩者中的較短者以直線法折舊。

A right-of-use asset is measured at cost less accumulated depreciation and impairment losses (note 2.7). The right-of-use asset is depreciated on a straight-line basis over the shorter of the lease term and the asset's estimated useful life.

租賃負債按在租賃期應支付的租賃款項的現值計量，並以租賃隱含利率折現，或如該利率未能確定，則以基金的遞增借款利率折現。租賃負債其後按租賃負債計提的利息與所支付的租賃款項，及任何源於租賃負債重估或租賃修改的重新計量作調整。

The lease liability is measured at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Fund's incremental borrowing rate. The lease liability is subsequently adjusted by the effect of the interest on and the settlement of the lease liability, and the remeasurement arising from any reassessment of the lease liability or lease modification.

### 2.6 無形資產

### Intangible assets

無形資產包括購入的電腦軟件牌照及已資本化的電腦軟件程式開發成本值。若電腦軟件程式在技術上可行，而基金有足夠資源及有意完成開發工作，有關的開發費用會被資本化。資本化費用包括直接工資及材料費用。無形資產按成本值扣除累計攤銷及任何減值虧損列帳（附註2.7）。

Intangible assets include acquired computer software licences and capitalised development costs of computer software programmes. Expenditure on development of computer software programmes is capitalised if the programmes are technically feasible and the Fund has sufficient resources and the intention to complete development. The expenditure capitalised includes direct labour and cost of materials. Intangible assets are stated at cost less accumulated amortisation and any impairment losses (note 2.7).

無形資產的攤銷按估計可使用年期（5至10年）以直線法列入全面收益表。

Amortisation of intangible assets is charged to the statement of comprehensive income on a straight-line basis over the assets' estimated useful lives of 5 to 10 years.

**2. 主要會計政策 (續)****SIGNIFICANT ACCOUNTING POLICIES  
(continued)****2.7 非金融資產的減值****Impairment of non-financial assets**

非金融資產（包括物業、設備及器材、使用權資產和無形資產）的帳面值在每個報告日評估，以確定有否出現減值跡象。若有減值跡象而資產的帳面值高於其可收回數額時，則有關減值虧損會在全面收益表內確認。資產的可收回數額為其公平值減出售成本與使用值兩者中的較高者。

The carrying amounts of non-financial assets, including property, plant and equipment, right-of-use assets and intangible assets, are reviewed at each reporting date to identify any indication of impairment. If there is an indication of impairment, an impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the higher of its fair value less costs of disposal and value in use.

**2.8 等同現金****Cash equivalents**

等同現金指短期及流通性高的投資，該等項目在購入時距期滿日不超過3個月，並隨時可轉換為已知數額的現金，而其價值變動的風險不大。

Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value, having been within three months of maturity at the date of acquisition.

**2.9 遞延收入****Deferred revenue**

在基金移轉服務予客戶前，若客戶支付代價，或基金具有無條件限制的代價收款權，基金會將其合約負債確認為遞延收入。基金在移轉服務以履行其履約責任時，會註銷確認遞延收入，並就收入加以確認。

If a customer pays consideration, or the Fund has an unconditional right to consideration, before the Fund transfers a service to the customer, the Fund recognises its contract liability as deferred revenue. The Fund derecognises the deferred revenue and recognises revenue when the Fund transfers the service and, therefore, satisfies its performance obligation.

**2.10 僱員福利****Employee benefits**

基金的僱員包括公務員及合約員工。薪金、約滿酬金及年假開支均在僱員提供有關服務所在年度以應計基準確認入帳。就公務員而言，僱員附帶福利開支包括香港特別行政區政府（「政府」）給予僱員的退休金及房屋福利，均在僱員提供有關服務所在年度支銷。

The employees of the Fund comprise civil servants and contract staff. Salaries, staff gratuities and annual leave entitlements are accrued and recognised as expenditure in the year in which the associated services are rendered by the staff. For civil servants, staff on-costs, including pensions and housing benefits provided to the staff by the Government of the Hong Kong Special Administrative Region ("the Government"), are charged as expenditure in the year in which the associated services are rendered.

## 2. 主要會計政策 (續)

## SIGNIFICANT ACCOUNTING POLICIES (continued)

### 2.10 僱員福利 (續)

### Employee benefits (continued)

就按可享退休金條款受聘的公務員的長俸負債已包括於支付予政府有關附帶福利開支中。就其他員工向強制性公積金計劃的供款於全面收益表內支銷。

For civil servants employed on pensionable terms, their pension liabilities are discharged by reimbursement of the staff on-costs charged by the Government. For other staff, contributions to the Mandatory Provident Fund Scheme are charged to the statement of comprehensive income as incurred.

### 2.11 收入的確認

### Revenue recognition

基金會在向客戶移轉所承諾的服務以履行其履約責任時，按基金預期就交換該項服務所應得代價的金額，確認客戶合約的收入。

The Fund recognises revenue from contracts with customers when it satisfies a performance obligation by transferring a promised service to a customer, at the amount of consideration to which the Fund expects to be entitled in exchange for the service.

利息收入按實際利率法以應計方式確認。

Interest income is recognised as it accrues using the effective interest method.

### 2.12 外幣換算

### Foreign currency translation

本年度的外幣交易按交易日的現貨匯率換算為港元。以非港元為單位的貨幣資產及負債按報告日的收市匯率換算為港元。外幣換算產生的匯兌收益及虧損會在全面收益表中確認。

Foreign currency transactions during the year are translated into Hong Kong dollars using the spot exchange rates at the transaction dates. Monetary assets and liabilities denominated in currencies other than Hong Kong dollars are translated into Hong Kong dollars using the closing exchange rate at the reporting date. Exchange gains and losses are recognised in the statement of comprehensive income.

### 2.13 關連人士

### Related parties

基金是根據《營運基金條例》設立，並屬政府轄下的一個獨立會計單位。年內，基金在日常業務中曾與各關連人士進行交易。這些關連人士包括政府各決策局及部門、其他營運基金，以及受政府所管制或政府對其有重大影響力的財政自主機構。

The Fund is a separate accounting entity within the Government established under the Trading Funds Ordinance. During the year, the Fund has entered into transactions with various related parties, including government bureaux and departments, other trading funds and financially autonomous bodies controlled or significantly influenced by the Government, in the ordinary course of its business.



**3. 會計政策改變****CHANGES IN ACCOUNTING POLICIES**

香港會計師公會頒布了若干新增或經修訂的香港財務報告準則並於基金的本會計期首次生效。適用於本財務報表所呈報年度的會計政策，並未因這些發展而有任何改變。

The HKICPA has issued certain new or revised HKFRSs that are first effective for the current accounting period of the Fund. There have been no changes to the accounting policies applied in these financial statements for the years presented as a result of these developments.

基金並沒有採納在本會計期尚未生效的任何新準則或詮釋（附註22）。

The Fund has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 22).

**4. 來自客戶合約之收入****REVENUE FROM CONTRACTS WITH CUSTOMERS**

		2022	2021
辦理文件註冊	Registration of documents	<b>182,758</b>	163,763
查冊	Search	<b>97,934</b>	94,523
提供副本	Copying	<b>101,923</b>	84,782
業權報告	Reports on title	<b>67,046</b>	51,063
電子提示服務	e-Alert services	<b>36,004</b>	31,258
業主立案法團服務	Owners' corporation services	<b>20,193</b>	10,667
其他	Others	<b>12,599</b>	12,622
<b>總額</b>	<b>Total</b>	<b>518,457</b>	448,678

基金在客戶合約方面的履約責任，主要涉及向客戶提供辦理文件註冊及查閱土地登記冊和有關土地紀錄的服務。客戶須就每項服務預繳固定金額的服務費，或選擇在基金開立帳戶，每月繳付服務費。基金是在提供服務的同時履行履約責任，並隨時間移轉按成本比例法確認收費。

The Fund's performance obligations in contracts with customers mainly involve providing services, for registration of documents and searches of the Land Register and related land records, to the customers. A customer is required to pay a fixed amount of service fee for each service in advance, or opt to have service fees being charged monthly by opening an account with the Fund. The Fund satisfies its performance obligation as the service is rendered and recognises the fee over time based on a cost-to-cost method.

在向關連人士提供業主立案法團服務方面，基金是在提供服務的同時履行履約責任，並隨時間移轉按收回全部成本方式確認服務費。

For owners' corporation services provided to related parties, the Fund satisfies its performance obligation as the service is rendered and recognises a service fee over time on a full cost recovery basis.

## 5. 運作成本

## OPERATING COSTS

		2022	2021
員工費用	Staff costs	335,879	342,152
一般運作開支	General operating expenses	17,560	17,164
電腦服務開支	Computer service charges	31,136	30,937
租金及管理費	Rental and management charges	18,349	19,013
中央行政費用	Central administrative overheads	2,999	3,210
折舊及攤銷	Depreciation and amortisation	34,664	36,626
審計費用	Audit fees	530	747
總額	Total	441,117	449,849

## 6. 其他收入

## OTHER INCOME

		2022	2021
利息：	Interest from:		
– 銀行存款	– bank deposits	2,895	8,827
– 外匯基金存款	– placement with the Exchange Fund	40,975	28,958
總額	Total	43,870	37,785

## 7. 固定資產回報率

## RATE OF RETURN ON FIXED ASSETS

固定資產回報率是以總全面收益（不包括利息收入）除以固定資產平均淨值計算，並以百分比的方式表達。固定資產只包括物業、設備及器材和無形資產。預期基金可以達到由財政司司長根據《營運基金條例》釐定的每年固定資產目標回報率為5.9%（二零二一年：5.9%）。

The rate of return on fixed assets is calculated as total comprehensive income (excluding interest income) divided by average net fixed assets, and expressed as a percentage. Fixed assets include property, plant and equipment, and intangible assets only. The Fund is expected to meet a target rate of return on fixed assets of 5.9% (2021: 5.9%) per year as determined by the Financial Secretary under the Trading Funds Ordinance.

## 8. 物業、設備及器材

## PROPERTY, PLANT AND EQUIPMENT

		土地及 建築物 Land and Buildings	電腦 器材 Computer Equipment	器材、傢具 及裝置 Equipment, Furniture and Fittings	汽車 Motor Vehicles	總額 Total
<b>成本</b>						
<b>Cost</b>						
在二零二零年四月一日	At 1 April 2020	350,000	198,039	25,588	244	573,871
添置	Additions	–	19,208	5,742	–	24,950
出售	Disposals	–	(26,392)	(407)	–	(26,799)
在二零二一年三月三十一日	At 31 March 2021	350,000	190,855	30,923	244	572,022
在二零二一年四月一日	At 1 April 2021	350,000	190,855	30,923	244	572,022
添置	Additions	–	5,274	204	–	5,478
出售	Disposals	–	(11,934)	–	–	(11,934)
在二零二二年三月三十一日	At 31 March 2022	350,000	184,195	31,127	244	565,566
<b>累計折舊</b>						
<b>Accumulated depreciation</b>						
在二零二零年四月一日	At 1 April 2020	102,698	171,326	15,877	244	290,145
年內費用	Charge for the year	3,850	9,214	3,741	–	16,805
出售	Disposals	–	(26,370)	(407)	–	(26,777)
在二零二一年三月三十一日	At 31 March 2021	106,548	154,170	19,211	244	280,173
在二零二一年四月一日	At 1 April 2021	106,548	154,170	19,211	244	280,173
年內費用	Charge for the year	3,850	9,654	3,804	–	17,308
出售	Disposals	–	(11,869)	–	–	(11,869)
在二零二二年三月三十一日	At 31 March 2022	110,398	151,955	23,015	244	285,612
<b>帳面淨值</b>						
<b>Net book value</b>						
在二零二二年三月三十一日	At 31 March 2022	239,602	32,240	8,112	–	279,954
在二零二一年三月三十一日	At 31 March 2021	243,452	36,685	11,712	–	291,849



## 9. 租賃

## LEASES

## (a) 使用權資產

## Right-of-use assets

		建築物 Buildings	
		2022	2021
成本	Cost		
在年初	At beginning of year	33,408	40,421
到期租賃合約	Expiry of lease contracts	–	(7,013)
重新計量租賃負債	Remeasurement of lease liabilities	(3,094)	–
在年終	At end of year	30,314	33,408
累計折舊	Accumulated depreciation		
在年初	At beginning of year	8,086	8,050
年內費用	Charge for the year	3,663	7,049
到期租賃合約	Expiry of lease contracts	–	(7,013)
在年終	At end of year	11,749	8,086
帳面淨值	Net book value		
在年終	At end of year	18,565	25,322

## (b) 租賃負債

## Lease liabilities

		2022	2021
流動	Current	3,245	3,638
非流動	Non-current	15,845	22,139
總額	Total	19,090	25,777

## 9. 租賃 (續)

## LEASES (continued)

## (b) 租賃負債 (續)

## Lease liabilities (continued)

下表顯示租賃負債的變動，包括現金和非現金變動。

The table below shows changes in lease liabilities, including both cash and non-cash changes.

		2022	2021
在年初	At beginning of year	25,777	32,745
來自融資現金流量的變動：	Changes from financing cash flows:		
支付租賃負債	Payments of lease liabilities	(3,937)	(7,422)
非現金變動：	Non-cash changes:		
租賃負債的利息支出	Interest expense on lease liabilities	344	454
重新計量租賃負債	Remeasurement of lease liabilities	(3,094)	—
在年終	At end of year	19,090	25,777

租賃負債的剩餘合約期限列載如下，有關資料是根據合約未貼現的現金流量列出：

The remaining contractual maturities of lease liabilities, which are based on contractual undiscounted cash flows, are shown below:

		2022	2021
一年內	Within one year	3,520	4,015
一年後至兩年內	After one year but within two years	3,840	4,380
兩年後至五年內	After two years but within five years	11,520	13,140
五年後	After five years	1,012	5,534
總額	Total	19,892	27,069

## (c) 於全面收益表內確認與租賃有關的支出項目

## Expense items in relation to leases recognised in the statement of comprehensive income

		2022	2021
租賃負債的利息支出	Interest expense on lease liabilities	344	454

## (d) 租賃之現金流出總額

## Total cash outflow for leases

		2022	2021
租賃負債	Lease liabilities	3,937	7,422

## 10. 無形資產

## INTANGIBLE ASSETS

		電腦軟件牌照 及系統開發成本 Computer software licences and system development costs	
		2022	2021
<b>成本</b>	<b>Cost</b>		
在年初	At beginning of year	<b>251,533</b>	238,010
添置	Additions	<b>9,966</b>	40,499
出售	Disposals	<b>(17,223)</b>	(26,976)
在年終	At end of year	<b>244,276</b>	251,533
<b>累計攤銷</b>	<b>Accumulated amortisation</b>		
在年初	At beginning of year	<b>191,118</b>	205,322
年內費用	Charge for the year	<b>13,693</b>	12,772
出售	Disposals	<b>(17,215)</b>	(26,976)
在年終	At end of year	<b>187,596</b>	191,118
<b>帳面淨值</b>	<b>Net book value</b>		
在年終	At end of year	<b>56,680</b>	60,415

## 11. 外匯基金存款

## PLACEMENT WITH THE EXCHANGE FUND

外匯基金存款結餘為8.603億港元（二零二一年：8.217億港元），其中6.6億港元（二零二一年：6.6億港元）為本金及2.003億港元（二零二一年：1.617億港元）為報告日已入帳但尚未提取的利息。存款期為期六年（由存款日起計），期內不能提取本金。

The balance of the placement with the Exchange Fund amounted to HK\$860.3 million (2021: HK\$821.7 million), being the principal sums of HK\$660 million (2021: HK\$660 million) and interest paid but not yet withdrawn at the reporting date of HK\$200.3 million (2021: HK\$161.7 million). The term of the placement is six years from the date of placement, during which the amount of principal sums cannot be withdrawn.

外匯基金存款利息按每年1月釐定的固定息率計算。該息率是外匯基金投資組合過去6年的平均年度投資回報，或3年期政府債券在上一個年度的平均年度收益率，以0%為下限，兩者取其較高者。二零二二年固定息率為每年5.6%，二零二一年為每年4.7%。

Interest on the placement is payable at a fixed rate determined in January each year. The rate is the average annual investment return of the Exchange Fund's Investment Portfolio for the past six years or the average annual yield of three-year Government Bonds for the previous year subject to a minimum of zero percent, whichever is the higher. The interest rate has been fixed at 5.6% per annum for the year 2022 and at 4.7% per annum for the year 2021.



## 12. 應收帳款及其他應收款項 TRADE AND OTHER RECEIVABLES

		2022	2021
應收帳款	Trade receivables	10,469	14,905
應計利息：	Accrued interest from:		
– 銀行存款	– bank deposits	1,209	1,747
– 外匯基金存款	– placement with the Exchange Fund	11,879	9,522
預付款項	Prepayments	2,889	2,631
按金	Deposits	–	7
總額	Total	26,446	28,812

## 13. 與客戶的合約結餘

## CONTRACT BALANCES WITH CUSTOMERS

## (a) 應收款項和合約資產

## Receivables and contract assets

就每月收費而向客戶提供的服務而言，在報告日的應收款項結餘即載於附註12的應收帳款。至於提供予關連人士的服務，在報告日的應收款項結餘為890萬港元（二零二一年：1,420萬港元），該結餘已包括於財務狀況表中的應收關連人士帳款。而基金並沒有任何源於這兩類服務的合約資產。至於其他服務，由於客戶會預繳服務費用，因此基金並沒有任何應收款項或合約資產。

For services provided to customers with service fees charged monthly, the balance of receivables at the reporting date is presented as trade receivables in note 12. For services provided to related parties, the balance of receivables at the reporting date of HK\$8.9 million (2021: HK\$14.2 million) is included in the amounts due from related parties in the statement of financial position. The Fund does not have any contract assets arising from these two categories of services. For other services, since customers pay the service fees in advance, the Fund does not have any receivables or contract assets.

## (b) 合約負債

## Contract liabilities

基金在收取客戶預繳的費用後向客戶提供服務的責任，會於財務狀況表中以遞延收入的形式列出，分析如下：

The Fund's obligations to provide services to customers for which the Fund has received advance payments from the customers are presented as deferred revenue in the statement of financial position, as analysed below:

遞延收入	Deferred revenue	2022	2021
註冊服務費	Registration fees	26,538	10,592
電子提示服務費	e-Alert service fees	11,315	9,249
其他服務費	Other service fees	1,237	1,385
總額	Total	39,090	21,226
代表：	Representing:		
流動負債	Current liabilities	28,895	12,666
非流動負債	Non-current liabilities	10,195	8,560
總額	Total	39,090	21,226

**13. 與客戶的合約結餘 (續)****CONTRACT BALANCES WITH CUSTOMERS (continued)**

上述遞延收入的結餘乃在報告日分攤至未有履行 (或部分未有履行) 的履約責任的交易價格總額。基金預料，有關電子提示服務的遞延收入會於8年內獲確認為收入，而其他遞延收入則會於1年內獲確認為收入。沒有任何客戶合約的代價未納入交易價格。

The balances of deferred revenue above represent the aggregate amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) at the reporting date. For the deferred revenue from e-Alert services, the Fund expects to recognise as revenue within eight years. For other deferred revenue, the Fund expects to recognise as revenue within one year. No consideration from contracts with customers is not included in the transaction price.

年內遞延收入結餘的重大變動開列如下：

Significant changes in the balances of deferred revenue during the year are shown below:

		2022	2021
因年初遞延收入結餘中的款項於年內獲確認為收入而減少	Decrease due to recognition as revenue during the year that was included in the balances of deferred revenue at beginning of year	(10,176)	(6,712)
因年內收取預繳費用而增加	Increase due to advance payments received during the year	28,040	11,753

**14. 客戶按金****CUSTOMERS' DEPOSITS**

指向客戶提供服務前收取的按金。

This represents deposits received from customers for services to be rendered.

**15. 僱員福利撥備****PROVISION FOR EMPLOYEE BENEFITS**

此為在計至報告日就所提供的服務給予僱員年假的估計負債 (見附註2.10)。

This represents the estimated liability for employees' annual leave for services rendered up to the reporting date (see note 2.10).

**16. 營運基金資本****TRADING FUND CAPITAL**

此為政府對基金的投資。

This represents the Government's investment in the Fund.

## 17. 保留盈利

## RETAINED EARNINGS

		2022	2021
在年初的結餘	Balance at beginning of year	1,277,482	1,258,609
年度總全面收益	Total comprehensive income for the year	121,210	36,614
政府法定回報	Statutory return to the Government	(19,724)	(17,741)
在年終的結餘	Balance at end of year	1,378,968	1,277,482

年內，政府根據《營運基金條例》指示將截至二零二一年三月三十一日止年度的目標回報（見附註7）轉撥至政府一般收入，而該轉撥於二零二二年三月完成（二零二一年：截至二零二零年三月三十一日止年度的目標回報的轉撥於二零二一年三月完成）。

During the year, the Government directed the transfer of the target return (see note 7) for the year ended 31 March 2021 into general revenue pursuant to the Trading Funds Ordinance, and the transfer was completed in March 2022 (2021: the transfer of the target return for year ended 31 March 2020 was completed in March 2021).

## 18. 現金及等同現金

## CASH AND CASH EQUIVALENTS

		2022	2021
現金及銀行結餘	Cash and bank balances	9,722	10,684
銀行存款	Bank deposits		
– 流動	– current	376,000	343,000
– 非流動	– non-current	75,000	–
小計	Subtotal	460,722	353,684
減：原有期限為3個月以上的銀行存款	Less: Bank deposits with original maturities over three months	(451,000)	(343,000)
現金及等同現金	Cash and cash equivalents	9,722	10,684

## 19. 關連人士的交易

## RELATED PARTY TRANSACTIONS

除已在本財務報表內另作披露的交易外，年內與關連人士進行的其他重大交易摘述如下：

Apart from those separately disclosed in the financial statements, the other material related party transactions for the year are summarised as follows:

- (a) 基金向關連人士提供的服務包括土地文件註冊、查閱土地登記冊及土地紀錄、提供土地紀錄副本和業權報告，以及業主立案法團服務。這些服務為基金帶來的總收入為1.388億港元（二零二一年：1.043億港元）。這金額已計算在附註4的來自客戶合約之收入項下：

services provided to related parties included registration of land documents, search of land registers and records, supply of copies of land records and reports on title, and owners' corporation services. The total revenue derived from these services amounted to HK\$138.8 million (2021: HK\$104.3 million). This amount is included in revenue from contracts with customers under note 4;



## 19. 關連人士的交易 (續)

## RELATED PARTY TRANSACTIONS

(continued)

- (b) 關連人士向基金提供的服務包括有關電腦、辦公地方、中央行政，以及審計的服務。基金在這些服務方面的總開支為2,610萬港元（二零二一年：3,330萬港元）。這金額已計算在附註5的運作成本項下；以及

services received from related parties included computer services, accommodation, central administration and auditing. The total cost incurred on these services amounted to HK\$26.1 million (2021: HK\$33.3 million). This amount is included in operating costs under note 5; and

- (c) 向關連人士購入的物業、設備及器材包括裝置工程。這些資產的總成本為20萬港元（二零二一年：520萬港元）。

acquisition of property, plant and equipment from related parties included fitting out projects. The total cost of these assets amounted to HK\$0.2 million (2021: HK\$5.2 million).

基金向關連人士提供服務的收費和接受這些人士服務的收費都是按照劃一標準計算，即同時提供給公眾的服務，收費和公眾一樣；至於只提供給關連人士的服務，則按收回全部成本方式計算。

Charging for services rendered to or received from related parties was on the same basis, that is, at the rates payable by the general public for services which were also available to the public or on a full cost recovery basis for services which were available only to related parties.

## 20. 金融風險管理

## FINANCIAL RISK MANAGEMENT

### (a) 投資政策

### Investment policy

基金以審慎保守的方式來投資包括外匯基金存款及銀行存款的金融資產。投資的決定是按照由財經事務及庫務局局長、香港金融管理局所發出的指引，並符合其他有關規例。

The Fund maintains a conservative approach on investments in financial assets including placement with the Exchange Fund and bank deposits. Investment decisions are made according to the guidelines from the Secretary for Financial Services and the Treasury, the Hong Kong Monetary Authority and other relevant regulations.

### (b) 信用風險

### Credit risk

信用風險指金融工具的一方將不能履行責任而且會引致另一方蒙受財務損失的風險。

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

基金的信用風險，主要取決於外匯基金存款、應收帳款及其他應收款項、應收關連人士帳款、銀行存款及銀行結餘。基金訂有風險政策，並持續監察須承擔的信用風險。

The Fund's credit risk is primarily attributable to placement with the Exchange Fund, trade and other receivables, amounts due from related parties, bank deposits and bank balances. The Fund has a credit policy in place and the exposure to these credit risks is monitored on an ongoing basis.

為盡量減低信用風險，所有定期存款均存放於香港的持牌銀行。這些金融資產被視為屬低信用風險。虧損準備按相等於12個月預期信用虧損的數額計量，基金評定所涉及的虧損並不重大。

To minimise credit risks, all fixed deposits are placed with licensed banks in Hong Kong. These financial assets are considered to have a low credit risk. The loss allowances are measured at amounts equal to 12-month expected credit losses, which are assessed to be immaterial by the Fund.

**20. 金融風險管理 (續)****FINANCIAL RISK MANAGEMENT**  
(continued)**(b) 信用風險 (續)****Credit risk (continued)**

銀行存款及銀行結餘的信用質素，以穆迪或其等同指定的評級，分析如下：

The credit quality of bank deposits and bank balances, analysed by the ratings designated by Moody's or their equivalents, is shown below:

		2022	2021
信用評級：	Credit rating:		
Aa1至Aa3	Aa1 to Aa3	78,923	9,588
A1至A3	A1 to A3	154,100	109,100
Baa1至Baa3	Baa1 to Baa3	227,000	234,000
<b>總額</b>	<b>Total</b>	<b>460,023</b>	<b>352,688</b>

雖然其他金融資產須符合減值規定，但基金估計其預期信用虧損輕微，因此無須作出虧損準備。

While other financial assets are subject to the impairment requirements, the Fund has estimated that their expected credit losses are minimal and considers that no loss allowance is required.

在報告日基金的金融資產所須承擔的最高信用風險數額相當於其帳面值。

The maximum exposure to credit risk of the financial assets of the Fund at the reporting date is equal to their carrying amounts.

**(c) 流動資金風險****Liquidity risk**

流動資金風險指某一實體將難以履行與金融負債相關的責任的風險。

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

根據《營運基金條例》，基金須負責其現金管理，包括盈餘現金的長短期投資，惟須獲財政司司長批准。基金的政策是定期監察即時及預期的流動資金需要，確保能維持足夠的現金儲備，以符合長短期的流動資金需要。由於基金的流動資金狀況穩健，故其面對的流動資金風險甚低。

Under the Trading Funds Ordinance, the Fund is responsible for its own cash management, including short-term and long-term investment of cash surpluses, subject to approval by the Financial Secretary. The Fund's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term. As the Fund has a strong liquidity position, it has a very low level of liquidity risk.

**(d) 利率風險****Interest rate risk**

利率風險指因市場利率變動而引致虧損的風險。利率風險可進一步分為公平值利率風險及現金流量利率風險。

Interest rate risk refers to the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

## 20. 金融風險管理 (續)

## FINANCIAL RISK MANAGEMENT (continued)

### (d) 利率風險 (續)

### Interest rate risk (continued)

公平值利率風險指金融工具的公平值會因市場利率變動而波動的風險。由於基金的銀行存款按固定利率計息，當市場利率上升，這些存款的公平值便會下跌。然而，由於這些存款均按攤銷成本值列帳，市場利率的變動不會影響其帳面值及基金的盈利和儲備。

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Since the Fund's bank deposits bear interest at fixed rates, their fair values will fall when market interest rates increase. However, as they are all stated at amortised cost, changes in market interest rates will not affect their carrying amounts and the Fund's profit and reserves.

現金流量利率風險指金融工具的未來現金流量會因市場利率變動而波動的風險。基金無須面對重大的現金流量利率風險，因為其持有的主要金融工具都不是浮息金融工具。

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Fund is not exposed to material cash flow interest rate risk because it has no major financial instruments bearing interest at a floating rate.

### (e) 貨幣風險

### Currency risk

貨幣風險指金融工具的公平值或未來現金流量會因匯率變動而波動的風險。

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

基金的一般業務交易是以港元為單位，因而不會引致貨幣風險。

The Fund's normal business transactions are denominated in Hong Kong dollars and therefore do not give rise to currency risk.

至於以美元為單位的投資，基於港元與美元掛鈎，基金的貨幣風險甚低。

In respect of investments denominated in United States dollars, owing to the linked exchange rate of the Hong Kong dollar to the United States dollar, the Fund has a very low level of currency risk.

在報告日，以美元為本位的金融資產總計有5千港元（二零二一年：5千港元）。剩餘的金融資產及所有金融負債均以港元為本位。

At the reporting date, financial assets totalling HK\$5,000 (2021: HK\$5,000) were denominated in United States dollars. The remaining financial assets and all financial liabilities were denominated in Hong Kong dollars.

### (f) 其他金融風險

### Other financial risk

基金因於每年一月釐定的外匯基金存款息率（附註11）的變動而須面對金融風險。敏感度分析顯示，在二零二一年及二零二二年的息率增加／減少50個基點（二零二一年：50個基點），而其他因素不變的情況下，年度盈利將增加／減少430萬港元（二零二一年：410萬港元）。

The Fund is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined in January each year (note 11). Sensitivity analysis based on a 50 basis point (2021: 50 basis point) increase/decrease in the interest rates for 2021 and 2022, with all other variables being held constant, shows that the profit for the year would have increased/decreased by HK\$4.3 million (2021: HK\$4.1 million).



**20. 金融風險管理 (續)****FINANCIAL RISK MANAGEMENT  
(continued)****(g) 公平值****Fair values**

在活躍市場買賣的金融工具的公平值是根據報告日的市場報價釐定。如沒有該等市場報價，則以現值或其他估值方法以報告日的市況數據評估其公平值。

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date. In the absence of such quoted market prices, fair values are estimated using present value or other valuation techniques, using inputs based on market conditions existing at the reporting date.

所有金融工具均以與其公平值相等或相差不大的金額在財務狀況表內列帳。

All financial instruments are stated in the statement of financial position at amounts equal to or not materially different from their fair values.

**21. 資本承擔****CAPITAL COMMITMENTS**

在二零二二年三月三十一日，基金尚未在財務報表內撥備的資本承擔如下：

As at 31 March 2022, the Fund had capital commitments, so far as not provided for in the financial statements, as follows:

		2022	2021
已批准及簽約	Authorised and contracted for	3,238	2,935
已批准惟未簽約	Authorised but not yet contracted for	267,718	283,315
<b>總額</b>	<b>Total</b>	<b>270,956</b>	<b>286,250</b>

**22. 已頒布但於截至二零二二年三月三十一日止年度尚未生效的修訂、新準則及詮釋的可能影響****POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2022**

直至本財務報表發出之日，香港會計師公會已頒布多項修訂、新準則及詮釋。該等修訂、新準則及詮釋在截至二零二二年三月三十一日止年度尚未生效，亦沒有在本財務報表中提前採納。

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2022 and which have not been early adopted in these financial statements.

基金正就該等修訂、新準則及詮釋在首次採納期間預計會產生的影響進行評估。迄今的結論是採納該等修訂、新準則及詮釋不大可能會對財務報表有重大影響。

The Fund is in the process of making an assessment of the expected impact of these amendments, new standards and interpretations in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

# 附件 I

## ANNEX I

### (a) 2021/22年度服務承諾 PERFORMANCE PLEDGES 2021/22

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準的百分比) Performance Target (% meeting service standard)	實際表現 (達到服務標準的百分比) <sup>(註1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分鐘 Minutes		
<b>1. 辦理土地文件註冊</b> <b>Registration of land documents</b>	15 (a+b)		92	79.3
(a) 由收到文書至根據已註冊的文書更新土地登記冊 <sup>(註2)</sup> ; 以及 From receipt of an instrument to updating the land register with the registered instrument <sup>(See Note 2)</sup> ; and	(a) 11			
(b) 完成影像處理程序並把已註冊的文書送回交契人士 <sup>(註2)</sup> Completion of imaging and return of the registered instrument to the lodging party <sup>(See Note 2)</sup>	(b) 4			
<b>2. 在櫃位查閱土地登記冊</b> <b>Counter search of land registers</b>	15		97	99.8
<b>3. 提供土地紀錄影像處理副本</b> <b>Supply of imaged copies of land records</b>				
<b>(a) 在櫃位索取</b> <b>Over the counter</b>				
(i) 不連過大圖則 Without oversized plans	15		97	99.7
(ii) 附連過大圖則 With oversized plans	5		97	100
<b>(b) 透過網上服務訂購</b> <b>Order via online services</b>				
(i) 親身領取 Collection in person				
• 不連顏色圖則 Without coloured plans	1		97	100
• 附連顏色圖則 With coloured plans	3		97	100
• 附連過大圖則 With oversized plans	5		97	100

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準 的百分比) Performance Target (% meeting service standard)	實際表現 (達到服務標準 的百分比) <sup>(註1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分鐘 Minutes		
(ii) 郵寄或由傳遞公司送遞 Delivery by post or courier				
• 不連顏色圖則 Without coloured plans				
– 下午6時前訂購 Orders placed before 6 pm	1		97	100
– 下午6時後或在星期 六、星期日及公眾假 期訂購 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97	100
• 附連顏色圖則 With coloured plans	3		97	100
• 附連過大圖則 With oversized plans	5		97	100

#### 4. 提供土地紀錄認證本 Supply of certified copies of land records

##### (a) 在櫃位辦理 Over the counter

(i) 土地登記冊 Land registers		35	97	100
(ii) 不連過大圖則的影像處理副本 Imaged copies without oversized plans		35	97	99.6
(iii) 附連過大圖則的影像處理副本 Imaged copies with oversized plans	5		97	100



服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準 的百分比) Performance Target (% meeting service standard)	實際表現 (達到服務標準 的百分比) <sup>(註1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分鐘 Minutes		
<b>(b) 透過網上服務訂購 Order via online services</b>				
(i) 親身領取 Collection in person				
• 土地登記冊 Land registers	1		97	99.8
• 影像處理副本 Imaged copies				
– 不連過大圖則 Without oversized plans	3		97	100
– 附連過大圖則 With oversized plans	5		97	99.8
(ii) 郵寄或由傳遞公司送遞 Delivery by post or courier				
• 土地登記冊 Land registers				
– 下午6時前訂購 Orders placed before 6 pm	1		97	100
– 下午6時後或在星期 六、星期日及公眾假 期訂購 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97	100
• 不連過大圖則的影像處 理副本 Imaged copies without oversized plans	3		97	100
• 附連過大圖則的影像處 理副本 Imaged copies with oversized plans	5		97	100

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準 的百分比) Performance Target (% meeting service standard)	實際表現 (達到服務標準 的百分比) <sup>(註1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分鐘 Minutes		
<b>5. 銷售註冊摘要日誌 Sale of Memorial Day Book (MDB)</b>				
(a) 批閱註冊摘要日誌的申請 Approval of MDB applications	2		98	100
(b) 送遞註冊摘要日誌資料檔案 Delivery of MDB data files	1		98	100
<b>6. 銷售按揭註冊摘要月誌 Sale of Monthly Memorial Information on Mortgage Transactions (MMIM)</b>				
(a) 批閱按揭註冊摘要月誌的申請 Approval of MMIM applications	2		98	100
(b) 送遞按揭註冊摘要月誌資料檔案 Delivery of MMIM data files	4		98	100
<b>7. 電話查詢服務 Telephone enquiry services</b>				
(a) 辦公時間收到留言 Voice mail left during office hours		收到留言後40分鐘 內回覆 Return calls within 40 minutes after receiving the voice mail	94	99.7
(b) 非辦公時間收到留言 Voice mail left after office hours		下一個工作天早上 10時前回覆 Return calls before 10 am on the next working day	94	100

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準 的百分比) Performance Target (% meeting service standard)	實際表現 (達到服務標準 的百分比) <sup>(註1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分鐘 Minutes		
<b>8. 修訂土地登記冊資料</b> <b>Amendment of registered data</b>				
(a) 一般個案 (即根據註冊摘要資料更正土地登記冊) Simple cases (i.e. Rectification of land registers based on Memorial information)	3		94	95.7
(b) 複雜個案 Complicated cases	10		93	96.9
<b>9. 為再交付註冊的中止註冊文書辦理註冊</b> <b>Registration of withheld instruments redelivered for registration</b>				
(a) 由收到再交付註冊的中止註冊文書至根據已註冊的文書更新相關土地登記冊；以及 From receipt of a withheld instrument redelivered for registration to updating the land register with the registered instrument; and	16 (a+b)		92	81.1
(a) 由收到再交付註冊的中止註冊文書至根據已註冊的文書更新相關土地登記冊；以及 From receipt of a withheld instrument redelivered for registration to updating the land register with the registered instrument; and	(a) 12			
(b) 完成影像處理程序並把已註冊的文書送回交契人士 Completion of imaging and return of the registered instrument to the lodging party	(b) 4			
<b>10. 業主立案法團服務</b> <b>Owners' corporation (OC) services</b>				
(a) 辦理業主立案法團註冊 <sup>(註3)</sup> Registration of OCs <sup>(See Note 3)</sup>	30		90	100
(b) 提供業主立案法團紀錄副本 Supply of copies of OC records		30	90	98.7



服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準 的百分比) Performance Target (% meeting service standard)	實際表現 (達到服務標準 的百分比) <sup>(註1)</sup> Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分鐘 Minutes		

## 11. 處理建議／投訴

## Handling of suggestions/complaints

本處會在收到建議或投訴後的十天內答覆。如果不可能在這限期內詳盡作覆，也會給予初步回覆。

Replies to suggestions or complaints will be sent within 10 calendar days of their receipt. If this is not possible, an interim reply will be sent within this period.

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註1：為減低2019冠狀病毒病在社區擴散的風險，2022年1月25日至3月31日期間部門在特別工作安排下僅維持有限度的公共服務，個別項目的實際服務表現因而受到影響。

Note 1: The actual performance of individual items was affected given that public services were provided on a limited scale under special work arrangement from 25 January to 31 March 2022 to reduce the risk of the spread of COVID-19 in the community.

註2：不包括複雜個案及被中止註冊的文書

Note 2: Excluding complicated cases and instruments withheld from registration

註3：不包括複雜個案或需要提供附加證明文件的申請

Note 3: Excluding complicated cases and applications that require further supporting documents for processing

**(b) 2022/23年度服務承諾（生效日期為2022年4月1日起）**  
**PERFORMANCE PLEDGES 2022/23 (WITH EFFECT FROM 1 APRIL 2022)**

服務類別 Service Type	服務標準 Service Standard		服務指標 （達到服務標準的百分比） Performance Target (% meeting service standard)
	工作天 Working Day(s)	分鐘 Minutes	
<b>1. 辦理土地文件註冊</b> <b>Registration of land documents</b>	15 (a+b)		92
(a) 由收到文書至根據已註冊的文書更新土地登記冊 <sup>(註1)</sup> ；以及 From receipt of an instrument to updating the land register with the registered instrument <sup>(See Note 1)</sup> ; and	(a) 11		
(b) 完成影像處理程序並把已註冊的文書送回交契人士 <sup>(註1)</sup> Completion of imaging and return of the registered instrument to the lodging party <sup>(See Note 1)</sup>	(b) 4		
<b>2. 在櫃位查閱土地登記冊</b> <b>Counter search of land registers</b>		15	97
<b>3. 提供土地紀錄影像處理副本</b> <b>Supply of imaged copies of land records</b>			
<b>(a) 在櫃位索取</b> <b>Over the counter</b>			
(i) 不連過大圖則 Without oversized plans		15	97
(ii) 附連過大圖則 With oversized plans	5		97
<b>(b) 透過網上服務訂購</b> <b>Order via online services</b>			
(i) 親身領取 Collection in person			
• 不連顏色圖則 Without coloured plans	1		97
• 附連顏色圖則 With coloured plans	3		97
• 附連過大圖則 With oversized plans	5		97

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分鐘 Minutes	
(ii) 郵寄或由傳遞公司送遞 Delivery by post or courier			
• 不連顏色圖則 Without coloured plans			
– 下午6時前訂購 Orders placed before 6 pm	1		97
– 下午6時後或在星期六、星期日及公眾假期訂購 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97
• 附連顏色圖則 With coloured plans	3		97
• 附連過大圖則 With oversized plans	5		97

#### 4. 提供土地紀錄認證本 Supply of certified copies of land records

##### (a) 在櫃位辦理 Over the counter

(i) 土地登記冊 Land registers		35	97
(ii) 不連過大圖則的影像處理副本 Imaged copies without oversized plans		35	97
(iii) 附連過大圖則的影像處理副本 Imaged copies with oversized plans	5		97

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分鐘 Minutes	
(b) 透過網上服務訂購 Order via online services			
(i) 親身領取 Collection in person			
• 土地登記冊 Land registers	1		97
• 影像處理副本 Imaged copies			
– 不連過大圖則 Without oversized plans	3		97
– 附連過大圖則 With oversized plans	5		97
(ii) 郵寄或由傳遞公司送遞 Delivery by post or courier			
• 土地登記冊 Land registers			
– 下午6時前訂購 Orders placed before 6 pm	1		97
– 下午6時後或在星期六、星期日及公眾假期訂購 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97
• 不連過大圖則的影像處理副本 Imaged copies without oversized plans	3		97
• 附連過大圖則的影像處理副本 Imaged copies with oversized plans	5		97



服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分鐘 Minutes	
5. 銷售註冊摘要日誌 Sale of Memorial Day Book (MDB)			
(a) 批閱註冊摘要日誌的申請 Approval of MDB applications	2		98
(b) 送遞註冊摘要日誌資料檔案 Delivery of MDB data files	1		98
6. 銷售按揭註冊摘要月誌 Sale of Monthly Memorial Information on Mortgage Transactions (MMIM)			
(a) 批閱按揭註冊摘要月誌的申請 Approval of MMIM applications	2		98
(b) 送遞按揭註冊摘要月誌資料檔案 Delivery of MMIM data files	4		98
7. 電話查詢服務 Telephone enquiry services			
(a) 辦公時間收到留言 Voice mail left during office hours	收到留言後40分鐘內回覆 Return calls within 40 minutes after receiving the voice mail		94
(b) 非辦公時間收到留言 Voice mail left after office hours	下一個工作天早上10時前回覆 Return calls before 10 am on the next working day		94

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分鐘 Minutes	
8. 修訂土地登記冊資料 Amendment of registered data			
(a) 一般個案 (即根據註冊摘要資料更正土地登記冊) Simple Cases (i.e. Rectification of land registers based on Memorial information)	3		94
(b) 複雜個案 Complicated Cases	10		93
9. 為再交付註冊的中止註冊文書辦理註冊 Registration of withheld instruments redelivered for registration			
(a) 由收到再交付註冊的中止註冊文書至根據已註冊的文書更新相關土地登記冊；以及 From receipt of a withheld instrument redelivered for registration to updating the land register with the registered instrument; and	(a) 12		92
(b) 完成影像處理程序並把已註冊的文書送回交契人士 Completion of imaging and return of the registered instrument to the lodging party	(b) 4		

服務類別 Service Type	服務標準 Service Standard		服務指標 (達到服務標準的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分鐘 Minutes	
10. 業主立案法團服務 Owners' corporation (OC) services			
(a) 辦理業主立案法團註冊 <sup>(註2)</sup> Registration of OCs <sup>(See Note 2)</sup>	30		90
(b) 提供業主立案法團紀錄副本 Supply of copies of OC records		30	90
11. 處理建議／投訴 Handling of suggestions/complaints			
本處會在收到建議或投訴後的十天內答覆。如果不可能在這限期內詳盡作覆，也會給予初步回覆。 Replies to suggestions or complaints will be sent within 10 calendar days of their receipt. If this is not possible, an interim reply will be sent within this period.			

註1： 不包括複雜個案及被中止註冊的文書

Note 1: Excluding complicated cases and instruments withheld from registration

註2： 不包括複雜個案或需要提供附加證明文件的申請

Note 2: Excluding complicated cases and applications that require further supporting documents for processing

## 附件 II

### ANNEX II

#### (a) 2021/22年度土地註冊處聯合常務委員會委員 MEMBERSHIP OF THE LAND REGISTRY JOINT STANDING COMMITTEE 2021/22

##### 主席 Chairperson

土地註冊處  
The Land Registry

張美珠女士  
(截至2021年7月)  
譚惠儀女士  
(生效日期為2021年8月)

Ms Doris CHEUNG Mei-chu  
(Until July 2021)  
Ms Joyce TAM Wai-yee  
(With effect from August 2021)

##### 委員 Members

土地註冊處  
The Land Registry

方吳淑儀女士  
許國鴻先生  
(截至2022年1月)  
蔡恒璇女士  
(生效日期為2022年1月)  
潘雪聰女士

Mrs Amy FONG NG Suk-yee  
Mr Joseph HUI Kwok-hung  
(Until January 2022)  
Ms Christina CHOI Hang-suen  
(With effect from January 2022)  
Ms Venelie POON Suet-chung

香港律師會  
The Law Society of Hong Kong

張紡女士  
林月明女士  
蕭詠儀女士  
楊寶林先生

Ms Debbie CHEUNG Fong  
Ms Emily LAM Yuet-ming  
Ms Sylvia SIU Wing-yee  
Mr Terry YEUNG Po-lam

##### 秘書 Secretary

土地註冊處  
The Land Registry

原偉銓先生

Mr Isaac YUEN Wai-chuen

#### (b) 2021/22年度土地註冊處客戶聯絡小組(私營機構)委員 MEMBERSHIP OF THE LAND REGISTRY CUSTOMER LIAISON GROUP (PRIVATE SECTOR) 2021/22

##### 主席 Chairperson

土地註冊處  
The Land Registry

方吳淑儀女士

Mrs Amy FONG NG Suk-yee

##### 委員 Members

香港會計師公會  
Hong Kong Institute of  
Certified Public Accountants

陳維漢先生  
蔡子傑先生  
黃俊碩先生

Mr Alan CHAN Wai-hon  
Mr Sammy CHOI Tze-kit  
Mr Edmund WONG Chun-sek



香港地產代理商總會 Hong Kong Real Estate Agencies General Association	施明如女士	Ms SZE Ming-yu
香港地產代理專業協會有限 公司 Society of Hong Kong Real Estate Agents Limited	郭昶先生	Mr Anthony KWOK Chong
香港銀行公會 The Hong Kong Association of Banks	吳克鐘先生 胡麗萍女士	Mr Andy NG Hak-chung Ms Agatha WOO Lai-ping
香港測量師學會 The Hong Kong Institute of Surveyors	鄒志生先生 林增榮先生 鄧康偉博士	Mr Victor CHOW Chi-sang Mr Alexander LAM Tsan-wing Dr Conrad TANG Hong-wai
土地註冊處 The Land Registry	霍偉勤女士 林謝淑儀女士 劉潤霞女士 梁慧嫻女士 馬秀文女士 麥振威先生 彭嘉輝先生 潘輝耀先生 潘雪聰女士 溫錫麟先生 原偉銓先生	Ms Emily FOK Wai-kan Mrs Cindy LAM TSE Shuk-yee Miss Kathy LAU Yun-ha Ms Alice LEUNG Wai-han Ms Delphine MA Sau-man Mr Andrew MAK Chun-wai Mr PANG Ka-fai Mr Kenneth POON Fai-yiu Ms Venelie POON Suet-chung Mr Francis WAN Mr Isaac YUEN Wai-chuen
香港律師會 The Law Society of Hong Kong	區健雯女士 齊雅安先生 江玉歡女士 (截至2022年1月) 梁智維先生 梁志賢先生 梁子恒先生	Ms AU Kin-man Mr Alson CHAI Ms Doreen KONG Yuk-foon (Until January 2022) Mr LEONG Chi-wai Mr Charlie LEUNG Chi-yin Mr Courtney LEUNG Tsz-hang
<b>秘書 Secretary</b> 土地註冊處 The Land Registry	蔡繡文女士	Ms Ella TSOI Sau-man

## (c) 2021/22年度土地註冊處客戶聯絡小組（公營機構）委員 MEMBERSHIP OF THE LAND REGISTRY CUSTOMER LIAISON GROUP (PUBLIC SECTOR) 2021/22

### 主席 Chairperson

土地註冊處  
The Land Registry

方吳淑儀女士

Mrs Amy FONG NG Suk-yee

### 委員 Members

漁農自然護理署  
Agriculture, Fisheries and  
Conservation Department

洪敦熹先生

Mr Tony HUNG Tun-hei

屋宇署  
Buildings Department

陳鴻如先生

Mr CHAN Hung-yu

香港海關  
Customs and Excise  
Department

張太安先生

Mr CHEUNG Tai-on

律政司  
Department of Justice

林壯荃先生

Mr Ryan LAM Chong-chuen

環境保護署  
Environmental Protection  
Department

何雨弘先生

Mr Herrick HO Yu-wang

食物環境衛生署  
Food and Environmental  
Hygiene Department

梅靜文女士

Ms Ann MUI Ching-man

政府產業署  
Government Property Agency

陳梓彥先生

Mr King CHAN Tsz-yin

民政事務總署  
Home Affairs Department

蔡詠怡女士

Miss Cornelia CHOI Wing-yee

香港房屋協會  
Hong Kong Housing Society

陳麗娟女士

Ms Fanny CHAN Lai-kuen

香港警務處 Hong Kong Police Force	彭魏虹女士	Ms Elsa PANG Ngai-hung
房屋署 Housing Department	陳婉詩女士	Miss CHAN Yuen-sze
廉政公署 Independent Commission Against Corruption	王純聰先生	Mr Paul WONG Shun-chung
稅務局 Inland Revenue Department	鄭韻儀女士	Miss KWONG Wan-yi
地政總署 Lands Department	曾麗華女士	Ms Judith TSANG Lai-wah
破產管理署 Official Receiver's Office	廖明珠女士	Miss May LIU Ming-chu
規劃署 Planning Department	廖懿珍女士	Miss Alice LIU Yee-chun
差餉物業估價署 Rating and Valuation Department	何志明先生	Mr Roger HO Chi-ming
土地註冊處 The Land Registry	霍偉勤女士	Ms Emily FOK Wai-kan
	林謝淑儀女士	Mrs Cindy LAM TSE Shuk-yee
	劉潤霞女士	Miss Kathy LAU Yun-ha
	梁慧嫻女士	Ms Alice LEUNG Wai-han
	馬秀文女士	Ms Delphine MA Sau-man
	麥振威先生	Mr Andrew MAK Chun-wai
	彭嘉輝先生	Mr PANG Ka-fai
	潘輝耀先生	Mr Kenneth POON Fai-yiu
	潘雪聰女士	Ms Venelie POON Suet-chung
	溫錫麟先生	Mr Francis WAN
	原偉銓先生	Mr Isaac YUEN Wai-chuen
<b>秘書 Secretary</b>		
土地註冊處 The Land Registry	蔡繡文女士	Ms Ella TSOI Sau-man

## (d) 2021/22年度《土地業權條例》督導委員會委員 MEMBERSHIP OF THE LAND TITLES ORDINANCE STEERING COMMITTEE 2021/22

### 主席 Chairperson

土地註冊處  
The Land Registry

張美珠女士  
(截至2021年7月)  
譚惠儀女士  
(生效日期為2021年8月)

Ms Doris CHEUNG Mei-chu  
(Until July 2021)  
Ms Joyce TAM Wai-yee  
(With effect from August 2021)

### 委員 Members

消費者委員會  
Consumer Council

歐陽嘉慧女士  
(截至2021年12月)  
簡健恒先生  
(生效日期為2022年1月)

Ms Terese AU-YEUNG Kar-wai  
(Until December 2021)  
Mr Michael KAN Kin-hang  
(With effect from January 2022)

律政司  
Department of Justice

戴思勁先生

Mr Clifford Joseph TAVARES

發展局  
Development Bureau

蔡梅芬女士

Ms Jenny CHOI Mui-fun

地產代理監管局  
Estate Agents Authority

梁德麗女士

Ms Juliet LEUNG Tak-lai

新界鄉議局  
Heung Yee Kuk New Territories

林國昌先生

Mr Alfred LAM Kwok-cheong

香港按揭證券有限公司  
Hong Kong Mortgage  
Corporation Limited

張少慧女士

Ms Feliciana CHEUNG Siu-wai

地政總署  
Lands Department

方劍峯先生

Mr Alan FONG Kim-fung



香港銀行公會 The Hong Kong Association of Banks	申泰蒙娜女士 (截至2021年11月) 馮瑞萍女士 (生效日期為2021年12月)	Ms Mona SENGUPTA (Until November 2021) Ms Giano FUNG Shui-ping (With effect from December 2021)
土地註冊處 The Land Registry	方吳淑儀女士 許國鴻先生 (截至2022年1月) 蔡恒璇女士 (生效日期為2022年1月)	Mrs Amy FONG NG Suk-yee Mr Joseph HUI Kwok-hung (Until January 2022) Ms Christina CHOI Hang-suen (With effect from January 2022)
香港律師會 The Law Society of Hong Kong	蔣瑞福女士	Ms Lilian CHIANG Sui-fook
香港地產建設商會 The Real Estate Developers Association of Hong Kong	龍漢標先生	Mr Louis LOONG Hon-biu
<b>秘書 Secretary</b>		
土地註冊處 The Land Registry	高倩雯女士 (截至2021年5月) 陳愛蘭女士 (由2021年6月至2022年3月) 黃柏森先生 (生效日期為2022年3月)	Miss Shirley KO Sin-man (Until May 2021) Ms Allan CHAN (From June 2021 to March 2022) Mr Patrick WONG Pak-sum (With effect from March 2022)

## (e) 2021/22年度《土地業權條例》檢討委員會委員 MEMBERSHIP OF THE LAND TITLES ORDINANCE REVIEW COMMITTEE 2021/22

### 主席 Chairperson

土地註冊處  
The Land Registry

許國鴻先生  
(截至2022年1月)  
蔡恒璇女士  
(生效日期為2022年1月)

Mr Joseph HUI Kwok-hung  
(Until January 2022)  
Ms Christina CHOI Hang-suen  
(With effect from January 2022)

### 委員 Members

律政司  
Department of Justice

許行嘉女士  
林思敏女士  
李照庭先生

Ms Frances HUI Hang-ka  
Ms Francoise LAM See-man  
Mr Samuel LEE Chiu-ting

發展局  
Development Bureau

蔡雪蓉女士  
王穎欣女士  
(截至2021年7月)  
陳慧迪女士  
(生效日期為2021年7月)

Ms Jasmine CHOI Suet-yung  
Miss Serena WONG Wing-yan  
(Until July 2021)  
Miss Wendy CHEN Wai-tik  
(With effect from July 2021)

香港大律師公會  
Hong Kong Bar Association

麥業成先生  
唐思佩女士

Mr Andrew MAK  
Ms Sara TONG

地政總署  
(法律諮詢及田土轉易處)  
Lands Department  
(Legal Advisory and  
Conveyancing Office)

方劍峯先生  
葉慧玲女士  
(截至2021年7月)  
黃祖貽女士  
(生效日期為2021年7月)

Mr Alan FONG Kim-fung  
Ms Ada YIP Wai-ling  
(Until July 2021)  
Ms Joey WONG Cho-ye  
(With effect from July 2021)

土地註冊處  
The Land Registry

方吳淑儀女士  
喬美琴女士  
(截至2021年7月)  
黃頌詩女士  
(生效日期為2021年7月)

Mrs Amy FONG NG Suk-ye  
Ms Queenie KIU Mei-kam  
(Until July 2021)  
Ms WONG Chung-sei  
(With effect from July 2021)

香港律師會  
The Law Society of Hong Kong

夏向能先生  
張紡女士  
江玉歡女士  
(截至2022年1月)  
黃文華先生

Mr Peter AHERNE  
Ms Debbie CHEUNG Fong  
Ms Doreen KONG Yuk-foon  
(Until January 2022)  
Mr Raymond WONG Man-wa

### 秘書 Secretary

土地註冊處  
The Land Registry

李寶君女士

Ms Shirley LEE Po-kwan



堅守使命 砥礪同行  
**Driven by Mission We Strive to Thrive**

香港土地註冊處營運基金  
**The Land Registry Trading Fund Hong Kong**

香港金鐘道六十六號  
金鐘道政府合署二十八樓  
Queensway Government Offices,  
28/F., 66 Queensway, Hong Kong.  
電話 Tel : (852) 3105 0000  
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電郵 E-mail : [csa@landreg.gov.hk](mailto:csa@landreg.gov.hk)  
網址 Website : [www.landreg.gov.hk](http://www.landreg.gov.hk)



短片 Video



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