



香港土地註冊處營運基金

The Land Registry Trading Fund Hong Kong



與時並進

Move with ***THE TIMES***

2022-23 ▶ 年報 ANNUAL REPORT

年報設計概念

Design Concept of the Annual Report

年報封面設計結合資訊科技與社區元素，透過3D等高線地形和光速前進的鼠標，融入未來城市的設計概念，標誌著土地註冊處憑其決心和毅力，力求創新與進步，配合政府以「提量、提速、提效、提質」為目標的土地發展策略，致力為大眾提供優質和便捷的土地註冊及資訊服務，以實現更高質量的發展，建設美好的未來，為香港市民帶來更卓越的生活質素。

The cover design of the annual report combines the elements of information technology and social community. The 3D contour lines and the speedy advancement of the mouse cursor integrate with the design concept of future city, highlighting the determination and perseverance of the Land Registry in pursuing innovation and improvement. This complements the initiative of the Government's land development strategy by enhancing quantity, speed, efficiency and quality and shows commitment to providing the public with enhanced and efficient land registration and information services, so as to achieve a higher quality of development towards a brighter future and bring about an enhanced quality of life to Hong Kong citizens.



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2022/23年度土地註冊處客戶 聯絡小組(私營機構)委員	95	Membership of the Land Registry Customer Liaison Group (Private Sector) 2022/23
2022/23年度土地註冊處客戶 聯絡小組(公營機構)委員	97	Membership of the Land Registry Customer Liaison Group (Public Sector) 2022/23
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2022/23年度《土地業權條例》 檢討委員會委員	100	Membership of the Land Titles Ordinance Review Committee 2022/23

年度重要事項 HIGHLIGHTS OF THE YEAR

財政摘要 FINANCIAL HIGHLIGHTS



收入：
Revenue:

\$499.7 百萬元
million



運作成本：
Operating costs:

\$443.9 百萬元
million



盈利：
Profit:

\$109.7 百萬元
million



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

16.5%

業務摘要 BUSINESS HIGHLIGHTS



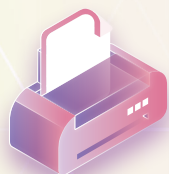
遞交註冊的土地文件數目：
No. of land documents delivered
for registration:

416,673



查閱土地登記冊宗數：
No. of searches of
land registers:

5,498,956



提供土地紀錄的影像處理副本及
影印本份數：

No. of imaged copies and
photocopies of land records
supplied:

822,229



使用「綜合註冊資訊系統」網上服
務查閱土地登記冊：

Usage of Integrated Registration
Information System Online Services
for search of land registers:

94%



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

119



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

21,468



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

22,811

獎項與認可 AWARDS AND RECOGNITION

2022年「公務員事務局局長嘉許狀」計劃

助理文書主任張笑芬女士是其中一位獲頒發2022年「公務員事務局局長嘉許狀」的公務員，以表彰其致力提供優質服務的優秀表現。

The Secretary for the Civil Service's Commendation Award Scheme 2022

Ms CHANG Siu-fun, Katie, Assistant Clerical Officer, was selected as one of the awardees of the Secretary for the Civil Service's Commendation Award 2022 in recognition of her exemplary performance and devotion to providing quality services.



2022年「申訴專員嘉許獎」

高級土地註冊主任劉少雯女士及文書主任葉懿賢女士獲頒發2022年「申訴專員嘉許獎—公職人員獎」以表揚她們提供的優質服務。她們服務客戶的專業精神為公務人員樹立楷模。

The Ombudsman's Awards 2022

Ms LAU Siu-man, Eva, Senior Land Registration Officer and Ms YIP Yee-yin, Clerical Officer, received the Ombudsman's Awards 2022 for Officers of Public Organisations for their dedication in providing high quality services. Their professionalism in serving customers has set a role model in the public service.

《土地註冊處營運基金2020/21年報》獎項

Awards for Land Registry Trading Fund Annual Report 2020/21

《土地註冊處營運基金2020/21年報》在不同的國際比賽中共奪得五個獎項：

The Land Registry Trading Fund Annual Report 2020/21 received five awards in different international competitions:

比賽 Competition	獎項 Award	組別 Category
2022國際年報比賽大獎	金獎	非牟利機構(印刷年報) — 政府機構及辦事處
2022 International Annual Report Competition Awards	Gold Award	Non-Profit Organisation (Print A.R.) — Government Agencies & Offices
	金獎	封面照片／設計 — 政府機構及辦事處
	Gold Award	Cover Photo/Design — Government Agencies & Offices
	銅獎	內頁設計 — 政府機構及辦事處
	Bronze Award	Interior Design — Government Agencies & Offices
美國傳媒專業聯盟2021 Vision Awards	金獎	印刷本年報 — 市／州／國家政府
League of American Communications Professionals 2021 Vision Awards	Gold Award	Print-Based Annual Reports — Government — City/State/National
2022澳大拉西亞年報獎	銅獎	一般獎項
2022 Australasian Reporting Awards	Bronze Award	General Award



獲頒連續15年或以上「同心展關懷」標誌

土地註冊處獲香港社會服務聯會頒發連續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 15 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.



處長的話

Message from the Land Registrar



我很高興向大家提交截至2023年3月31日止財政年度的土地註冊處營運基金報告。這期間給我們帶來了機遇和挑戰。

隨著2019冠狀病毒病第五波的疫情逐漸受控，物業市場自2022年4月起逐步加快復甦步伐。然而，全球經濟前景、本地經濟復甦速度及加息的不明朗因素持續籠罩市場。

在2023/2024年度財政預算案宣布下調從價印花稅後，住宅物業市場於2023年第一季度重回平穩發展。土地註冊處應對了這些營商環境的挑戰，並以強大的應變力令業務重拾增長勢頭。

I am pleased to present the report of the Land Registry Trading Fund (LRTF) for the financial year ending 31 March 2023. This period presented both opportunities and challenges to us.

With the fifth wave of the Coronavirus Disease 2019 (COVID-19) epidemic gradually being brought under control, the property market has been progressively picking up its pace of recovery since April 2022. However, the market continued to be clouded with uncertainties about the global economic outlook, rate of local economic recovery and interest rate hikes.

With the reduction of Ad Valorem Stamp Duty in the 2023/2024 Budget, the residential property market is back on its track in the first quarter of 2023. The Land Registry witnessed all these challenges in our business environment and regained our momentum of growth with strong resilience.

保持應變力並實現增長

在充滿挑戰的營商環境下，我們的業務量經歷了起伏。與2021/22年度相比，本年度遞交註冊的文件及查閱土地登記冊的總宗數分別減少21.6%及9.0%。本處的收入及盈利(包括利息收入)亦分別減少3.6%至4.997億元及9.5%至1.097億元，其主要原因是辦理文件註冊、查冊和提供副本的業務量整體下跌所致。

面對這些挑戰，土地註冊處一直採取審慎和節約成本的措施，同時致力維持服務的質素。受惠於社交距離措施全面放寬、市場氣氛改善，加上2023年初本地經濟復甦，土地註冊處營運基金在2022/23年度整體財務的固定資產回報率為16.5%，達到由財政司司長根據《營運基金條例》(第430章)釐定6%的固定資產目標回報率。

緊握電子政府的發展

抓緊創科的機遇對社會未來福祉及推動經濟朝高質量發展至關重要。土地註冊處一直是推動嶄新電子政府服務的先驅。

我們為此擴大了「智方便」的應用範圍。在查冊服務方面，我們進一步為非經常用戶及自助查冊用戶引入了「智方便」，以提升用戶體驗，讓他們更快捷和安全地使用「綜合註冊資訊系統」網上服務。目前，我們為市民提供的查冊服務均全面支援「智方便」，反映我們全力支持電子政府的倡議並以建設智慧政府為目標。

隨著近年手機電子錢包的應用不斷增加，我們自2022年6月起已將電子支付渠道擴展至快速支付系統「轉數快」。我們的查冊服務櫃位亦已設置「轉數快」二維碼裝置。

ACHIEVING GROWTH WHILE MAINTAINING RESILIENCE

Given the challenging business environment, we experienced uptrends and downtrends in our business volume. As compared to 2021/22, the total number of documents delivered for registration and searches of land registers decreased by 21.6% and 9.0% respectively. Our revenue and profit (including interest income) also registered a decrease of 3.6% to \$499.7 million and 9.5% to \$109.7 million respectively, mainly due to an overall decrease in business volume of registration of documents, search and copying.

In face of these challenges, the Land Registry has been exercising prudent and cost-conscious measures while striving to maintain quality delivery of services. Benefitting from the full relaxation of social distancing measures and improved market sentiment, together with the local economic recovery in early 2023, the LRTF achieved an overall financial return on fixed assets of 16.5% in 2022/23, meeting the target rate of return on fixed assets of 6% as determined by the Financial Secretary under the Trading Funds Ordinance (Cap. 430).

EMBRACING E-GOVERNMENT DEVELOPMENT

Embracing innovation and technology is critical to the future well-being of society and to driving high quality economic development. The Land Registry is always a pioneer in taking forward new e-Government services.

To this end, we have expanded our adoption of “iAM Smart”. For search services, we further introduced “iAM Smart” for ad hoc and self-service search users to improve user experience of using the Integrated Registration Information System (IRIS) Online Services in a streamlined and secured way. Now, the “iAM Smart” is supported in all our public search functions, fully supporting this central e-Government initiative and Government’s target to build a smart government.

With increasing e-wallet applications on mobile phones in recent years, we have extended the e-payment channels to include the Faster Payment System (FPS) since June 2022. FPS QR code devices have also been made available at our search service counters.

為使「物業把關易」更簡便易用，我們於2022年7月起為登記用戶推出了兩項增值服務選項，讓用戶可以透過附加電郵地址及手機短訊接收提示通知。為鼓勵更多業主訂購此服務以保障其權益，備受歡迎的一次過訂購方式的費用亦於2023年1月起由580元下調至380元。

我們的「綜合註冊資訊系統」網上服務和「物業把關易」已加入粵港澳大灣區「跨境通辦」計劃，讓粵港兩地的企業和市民享用簡易便捷的跨境查冊服務，有利於加強香港與大灣區的經濟合作。

先於新批土地推行業權註冊制度(「新土地先行」方案)

香港自1844年起一直實行契約註冊制度。推行業權註冊制度旨在為物業業權提供更佳保證和明確性，並簡化物業轉易程序。「新土地先行」方案可讓香港早日實施業權註冊制度，以提高物業轉易的效率、改善營商環境及提升香港的競爭力。

「新土地先行」方案獲得立法會發展事務委員會和《土地業權條例》督導委員會成員的支持，我們正在擬備《土地業權條例》(第585章)及其附屬法例的法例修訂，目標是在2024年將有關修例建議提交立法會。

業權註冊制度將為物業轉易及其註冊的方式帶來轉變。我們致力在法例修訂及隨後在新批土地上實施的過程中，與主要持份者和從業員緊密合作。

To make our Property Alert more user-friendly, we also introduced two value-added service options to subscribers from July 2022 so that subscribers are able to receive alert notification through a supplementary email address and SMS. The subscription fee for the popular one-off subscription has also been reduced from \$580 to \$380 since January 2023 to encourage more subscriptions to better safeguard the interests of property owners.

Our IRIS Online Services and Property Alert have joined the “Cross-Boundary Public Services” initiative in the Guangdong-Hong Kong-Macao Greater Bay Area (GBA) so that enterprises and members of the public in Guangdong and Hong Kong are able to enjoy simple and convenient cross-boundary search services. This will facilitate greater economic cooperation between Hong Kong and the GBA.

HEADING TOWARDS TITLE REGISTRATION SYSTEM ON NEWLY GRANTED LAND FIRST (“NEW LAND FIRST” PROPOSAL)

Hong Kong has been operating a deeds registration system since 1844. Title registration system (TRS) aims to provide better assurance and greater certainty of property title and simplify conveyancing procedures. The “new land first” proposal will secure early implementation of title registration in Hong Kong, which helps enhance efficiency of property conveyancing, improve the business environment and raise Hong Kong’s competitiveness.

With the support of the Legislative Council (LegCo) Panel on Development and the members of the Land Titles Ordinance Steering Committee on the “new land first” proposal, we are preparing the legislative amendments to the Land Titles Ordinance (Cap. 585) and its subsidiary legislations and aim to introduce the proposed amendments into the LegCo in 2024.

Title registration will bring about changes in the way property transactions are conducted and registered. We are committed to working closely with the key stakeholders and practitioners in the legislative amendment process and in the subsequent implementation on newly granted land.

致力建設更美好的香港

《行政長官2022年施政報告》把土地和房屋作為政府的首要任務，透過提量、提速、提效和提質以切實回應市民的住屋需求及創造強勁增長動力。

發展「北部都會區」是驅動香港增長的新引擎，亦是香港再創高峰的策略發展。香港正透過多項措施配合國家「十四五」規劃和粵港澳大灣區發展戰略，以鞏固香港作為大灣區重要區域樞紐的獨特地位。

土地註冊處準備就緒，透過為市民和政府部門提供高效率的土地註冊及查冊服務，以支持政府的各項土地及房屋政策。實施業權註冊制度將進一步提升物業市場的健康運作，對香港的未來經濟發展至關重要。

我希望藉此機會感謝員工的辛勤工作並提供優質服務。我亦感謝客戶及持份者在過去一年給予的寶貴支持。我深信在大家的不懈努力和支持下，我們可以昂首闊步為社會提供更優質的服務。

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

OUR COMMITMENT TO A BRIGHTER HONG KONG

The Chief Executive's 2022 Policy Address placed land and housing as the top priority for the Government so as to earnestly address the housing needs of the people and to create strong impetus for growth, through enhancing quantity, speed, efficiency and quality.

Developing the Northern Metropolis presents a new engine for growth as well as a strategic development for Hong Kong to scale new heights. Through various initiatives, Hong Kong is dovetailing with the national strategies of the 14th Five-Year Plan and the Guangdong-Hong Kong-Macao GBA development, solidifying Hong Kong's unique role as a key regional hub in the GBA.

The Land Registry stands ready to support Government's various land and housing initiatives through the provision of efficient land registration and search services to members of the public as well as to various Government departments. Implementing the TRS will further enhance the healthy operation of the property market which is essential to Hong Kong's future economic development.

Taking this opportunity, I wish to thank our staff for their hard work and excellent service. My thanks also go to our customers and stakeholders for their valuable support over the past year. I am confident that with continued dedication and support from all, we can leap forward to serving the community ever better.

Ms Joyce TAM, JP
Land Registrar
General Manager, LRTF

土地註冊處
The Land Registry

概覽

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

VISION, MISSION, VALUES AND FUNCTIONS

我們的理想

我們竭盡所能，凡事做到最好。

Our Vision

To be the best in all that we do.

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。

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.

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。

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2023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36,750億港元。
- * 2022/23年度查閱註冊資料超逾500萬宗。
- * 超過130個政府部門和機構使用土地註冊處的資料進行物業交易、物業管理、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重要資料寶庫。

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\$3,675 billion as at March 2023 against the security of registered land and property.
- * Over five million searches of registered information took place in 2022/23.
- * Over 130 Government departments and agencies use the Land Registry's information for purposes ranging from property transactions, property management, planning studies to law enforcement.
- * Registered information traces back to 1844, providing essential 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2023年3月31日)
ORGANISATION CHART (as at 31 March 2023)



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) | 3 | 蔡恒璇女士 (副首席律師)
Ms Christina CHOI (Deputy Principal Solicitor) |
| 2 | 彭嘉輝先生 (土地註冊處經理)
Mr K. F. PANG (Registry Manager) | 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

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



法律事務科 Legal Services Branch

1 蔡恒璇女士(副首席律師)
Ms Christina CHOI (Deputy Principal Solicitor)

2 許鷹碩先生(高級律師)
(生效日期為2023年4月3日)
Mr Stanley HUI (Senior Solicitor)
(With effect from 3 April 2023)

3 陸鈞韋先生(高級律師)
Mr Wesley LUK (Senior Solicitor)

4 黃頌詩女士(高級律師)
Ms Joyce WONG (Senior Solicitor)

5 葉健輝先生(高級律師)
(生效日期為2022年12月5日)
Mr David IP (Senior Solicitor)
(With effect from 5 December 2022)

6 李寶君女士(高級律師)
Ms Shirley LEE (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 蔡繡文女士(副土地註冊處經理)
(生效日期為2023年7月31日)
Ms Ella TSOI (Deputy Registry Manager)
(With effect from 31 July 2023)



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六個主要範疇：

復常之路

2019冠狀病毒病的疫情為土地註冊處提供的服務帶來重大挑戰。我們因應疫情的變化而實施防疫措施，以期在保障員工和市民安全的同時，亦能維持全方位的服務。本處於2022年4月恢復正常運作並提供全面的公共服務。隨著政府在2022年年底頒布各種放寬社交距離措施的指令，我們重新參與義工和企業活動，以體現我們對服務社會的承擔。

支持慈善及義工活動

在2019冠狀病毒病的疫情期間，本處員工參與協助社區抗疫的志願工作。其後，我們更積極支持慈善和義工活動。

除了參加由香港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」、「公益愛牙日」及公益行善「折」食日外，土地註冊處義工隊自2022年7月成立以來亦積極投入各種義工活動，包括在中秋節和農曆新年探訪長者家庭、為青少年舉辦羽毛球訓練班、杯子蛋糕烘焙坊和破冰遊戲活動，以及為需要食物援助的人士製作膳食餐盒和收集麵包。我們的員工致力為關愛共融的社會作出貢獻。

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 six main areas.

Road to Resuming Normalcy

The COVID-19 epidemic has posed big challenges to the Land Registry in delivering our services. We adapted to changing circumstances and implemented anti-epidemic measures to protect our staff and members of the public while maintaining a full range of services. The Land Registry has subsequently resumed normal operation and full scale public service provision in April 2022. Pursuant to the Government's directive of relaxing various social distancing measures in late 2022, we renewed our effort to participate in voluntary and corporate activities to show our commitment to serving the community.

Supporting Charity and Voluntary Activities

During the COVID-19 epidemic, our staff joined voluntary initiatives to help the community to fight the virus. Since then, we have stepped up our support for charity and voluntary activities.

Apart from joining various charity events organised by the Community Chest, including the Green Low Carbon Day, Dress Casual Day, Love Teeth Day and Skip Lunch Day, our volunteer team has been actively participating in a variety of voluntary services since its establishment in July 2022, including visiting elderly households during Mid-Autumn Festival and Lunar New Year; organising badminton training exercise, cupcake baking workshop and ice-breaking games for youngsters; as well as preparing meal boxes and collecting bread for people in need of food assistance. Our staff are dedicated to contributing to a caring and inclusive community.



慈善及義工活動
Charity and voluntary activities

促進平等機會及無障礙環境

我們樂於分擔社會責任，致力消除僱傭方面的歧視(包括基於性別、殘疾、家庭崗位及種族的歧視)，以及促進全體員工的平等機會。

在2022/23年度，我們共有27名殘疾員工，佔本處員工總人數的5%。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。

我們也致力為市民提供無障礙設施，並委任無障礙主任和助理無障礙主任為有需要的人士提供協助。我們為無障礙主任、助理無障礙主任和駐場地的員工提供相關講座和所需培訓，並會定期作出檢討，以確保無障礙設施暢通易達。

為表揚我們的持續努力，香港社會服務聯會已將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」。

Promoting Equal Opportunities and Accessibility

We share social responsibility to eliminate discrimination (including on the grounds of sex, disability, family status and race) in employment and promote equal opportunities for all staff members.

In 2022/23, we had a total of 27 staff members with disabilities, representing 5% of the total strength of the Land Registry. We provided technical aids, where necessary, for staff members with disabilities to facilitate their performance of duties.

We are also committed to providing barrier-free facilities to members of the public. Designated Access Officers and Assistant Access Officers would provide assistance to people in need. Relevant seminars and necessary trainings were arranged for our Access Officers, Assistant Access Officers and venue-based staff members while regular reviews were conducted to ensure the accessibility of our facilities.

Given our continuous efforts, the Hong Kong Council of Social Service has included our Customer Centre on 19/F of the Queensway Government Offices (QGO) in the List of Barrier-free Companies/Organisations.



本處安排了外展經驗分享講座，以提升員工對殘疾人士需求的認知和理解。

Outreaching experience sharing session was arranged for staff to enhance their awareness and understanding of the needs of persons with disabilities.

在2022年，我們繼續參與公務員事務局「殘疾學生實習計劃」，為有需要人士提供培訓實習的機會。我們共安排四位實習生在查冊及部門服務部和常務部工作，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。

We continued to provide placement opportunities for people in need through participating in the Civil Service Bureau's Internship Scheme for Students with Disabilities in 2022. Four interns were recruited to help in the Search and Departmental Services Division and General Support Services Division to provide general administrative and clerical support to the offices. Mentors were appointed to ensure timely assistance and guidance to the interns in undertaking their work.



我們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。

To promote job opportunities for the socially disadvantaged groups, we invited social enterprises to bid for our office cleansing service contracts.

關注僱員的職業健康

我們十分重視僱員的職業安全與健康。自1997年起，我們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。

Upholding Occupational Health Care for Employees

We attach great importance to the occupational safety and health of our employees. We have set up a departmental Safety Management Committee since 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.

在2022/23年度，我們為員工舉辦28個講座／工作坊，相關課題包括急救訓練、預防筋肌勞損、預防滑倒、絆倒和跌倒的意外，以及壓力管理等。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。

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，員工康樂會資助同事參與各類體育活動，以推廣身心健康。在2023年1月及2月，我們的同事分別參與了由建造業議會舉辦的「建造業開心跑2023」及第25屆「渣打香港馬拉松」。鑒於所有社交距離限制均已取消，員工康樂會計劃為員工舉辦多元化的康樂活動。

我們致力為員工提供舒適及安全的工作環境。在2022/23年度，我們致力透過增加綠化元素和為辦公室進行必要的裝修工作，以營造一個愉快舒適的工作環境。

此外，我們自2003年起參與由環境保護署舉辦的「室內空氣質素檢定計劃」。我們位於九龍灣「一號九龍」的辦事處及其他所有辦事處在2022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。

In 2022/23, a total of 28 seminars/workshops on relevant subjects such as first aid, prevention of musculoskeletal disorders, prevention of slip, trip and fall accidents, 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.

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 subsidised our staff to participate in various sports activities to promote physical fitness and well-being. In January and February 2023, our staff participated in the Construction Industry Happy Run 2023 organised by Construction Industry Council and the 25th Standard Chartered Hong Kong Marathon respectively. In view that all social distancing restrictions are lifted, the Staff Recreation Club plans to organise a diverse range of recreational activities for our staff.

We are committed to providing a comfortable and safe working environment for our staff. In 2022/23, we remained dedicated to maintaining a pleasant office environment by adding greenery and carrying out necessary fitting out work for our offices.

In addition, since 2003, we have been participating in 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 2022. 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.

凝聚團隊力量

員工資源是我們的重要資產。為加強管理層與員工之間的溝通及合作，「部門協商委員會」約每季度舉行一次會議，作為公開討論所有影響員工福祉事宜的平台。此外，「土地註冊處員工建議書審核委員會」為全體員工提供有效的途徑，就精簡部門運作及改善工作效率提出建議。員工之間體現了更好的團隊努力和合作，並提升了生產力。

Thriving for Team Work

Staff resources are an important asset to us. To enhance communication and co-operation between management and staff, Departmental Consultative Committee meetings were held about once every quarter as a platform for open discussions on all matters affecting the well-being of our staff. Besides, the Land Registry Staff Suggestions Committee provides an effective venue for all staff to submit suggestions for streamlining operation and improving work efficiency of the department. Better team effort and cooperation among staff was achieved and the productivity was enhanced.



另外，土地註冊處設有一個全面且易於使用的「知識管理系統」，供我們的員工在日常運作中使用，從而提升他們的工作效率，及促進部門有系統地管理和分享知識。

In addition, the Land Registry maintains a Knowledge Management System to facilitate systematic management and sharing of knowledge across the department. This serves as a comprehensive and easily accessible tool for our staff to use in daily operation, thus enhancing their work effectiveness.

我們的「工作表現獎勵計劃」促進和培育員工的客戶服務文化，並提高他們的生產力。本處也設立「最佳前線員工獎勵計劃」，以表揚前線員工的優秀表現。

Our Performance Incentive Scheme motivates and inculcates a customer service culture among our staff and raises their productivity. A Best Frontline Staff Award is also established to commend the exemplary performance of our frontline staff.

持守環保意識

為持續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，以及要求負責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《2022年管制人員環保報告》可在[土地註冊處的網站](#)瀏覽。

Sustaining Environmental Awareness

To continuously promote green management and to ensure that our business and daily operations are conducted in an environmentally responsible manner, the following measures have been 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 2022 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。土地註冊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。

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 Land Registry 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.

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。

本處大部份的服務均能達到2022/23年度承諾的目標，但在2022年第一季度本處為減低2019冠狀病毒病的傳播風險採取了特別上班安排，導致在十項服務中有兩項註冊服務未能達到承諾的目標。儘管本處已於2022年下半年全力清理積壓的註冊工作並趕上所有服務承諾的目標，該兩項註冊服務的整體表現仍未能達到2022/23年度的目標。附件I (a)列出本處於年內的服務承諾和實際表現。

本處將於來年提升「辦理土地文件註冊」及「為再交付註冊的中止註冊文書辦理註冊」的服務標準並修訂其服務指標。2023/24年度新的服務承諾載於附件I (b)。

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.

The performance of most services could achieve the targets pledged in 2022/23 except two types of registration services (out of a total of 10) due to the special work arrangement in the first quarter of 2022 for reducing the risk of the spread of the COVID-19. Although the Land Registry has endeavoured to clear the registration backlog and the targeted pledges of all services have been caught up in the second half of 2022, the overall performance of two types of registration services could not meet the targets set for 2022/23. Annex I (a) sets out the pledges and our actual performance for the year.

In the coming year, we will implement enhanced service standards with revised performance target on registration of land documents and registration of withheld instruments redelivered for registration. The new set of performance pledges for 2023/24 is at Annex I (b).

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夥伴(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。

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 (NTSOs) 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.

土地註冊處聯合常務委員會
Land Registry Joint Standing
Committee



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。

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.



客戶聯絡小組(私營機構) Customer Liaison Group (Private Sector)



客戶聯絡小組(公營機構) Customer Liaison Group (Public Sector)

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)。

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。我們於2022年5月至8月期間委聘顧問公司進行了客戶滿意度意見調查，以了解客戶對我們服務的滿意程度，並收集其意見以不斷優化服務。

客戶對本處的客戶服務中心／新界查冊中心的服務、櫃位查冊服務、遞交契約服務、客戶服務熱線，以及「綜合註冊資訊系統」網上服務的整體滿意度(包括「非常滿意」和「頗滿意」評分)為91%。

我們十分重視收集到的所有意見和建議，並會作出跟進，以繼續提升服務質素。

Responsive to Customer Feedback

We always listen to our customers through various channels for service enhancements. With a view to gauging the level of customer satisfaction with the Land Registry's services and collecting customers' feedback for continuous improvement, we commissioned a consultant to conduct a customer satisfaction survey from May to August 2022.

The overall satisfaction level (including ratings of "Very satisfied" and "Quite Satisfied") of our services, including services at Customer Centre/NTSOs, Counter Search Services, Deeds Lodgement Services, Customer Service Hotline and Integrated Registration Information System Online Services, is 91%.

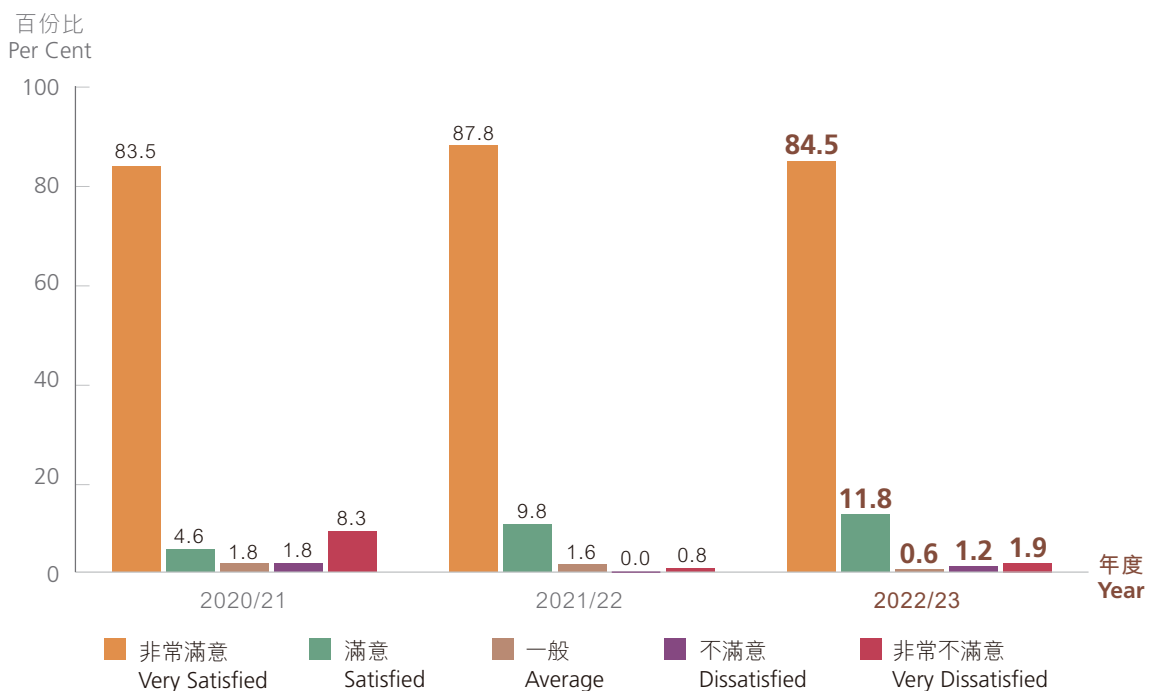
We treasure all the views and suggestions received and will follow up for continuous service improvements.



在2022/23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96.3%），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40個客戶表揚。

In 2022/23, the customer satisfaction rate of the Land Registry's services received from comment cards remained high ("Very Satisfied" and "Satisfied" ratings amount to 96.3%). We received 40 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

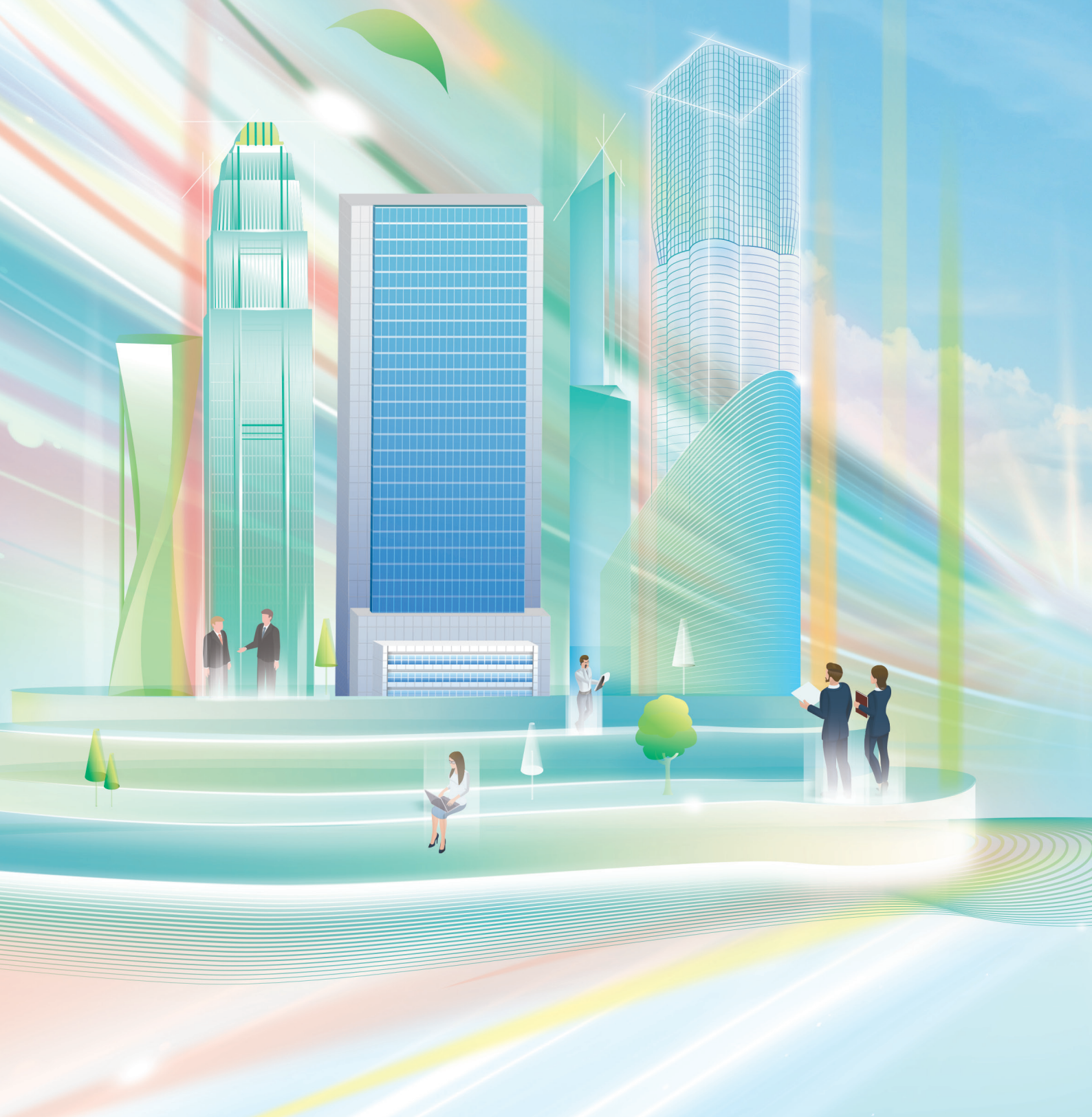
本處擁有完善的投訴管理制度以供公眾監督和處理投訴。由本處接獲或是經由其他政府部門轉介的投訴共有12項，所有個案均已獲迅速回應及圓滿處理。

Established Complaint Management System

We operate a well-established complaint management system for public scrutiny and addressing complaints. There were 12 complaints received by us or referred to us by other Government offices. 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。

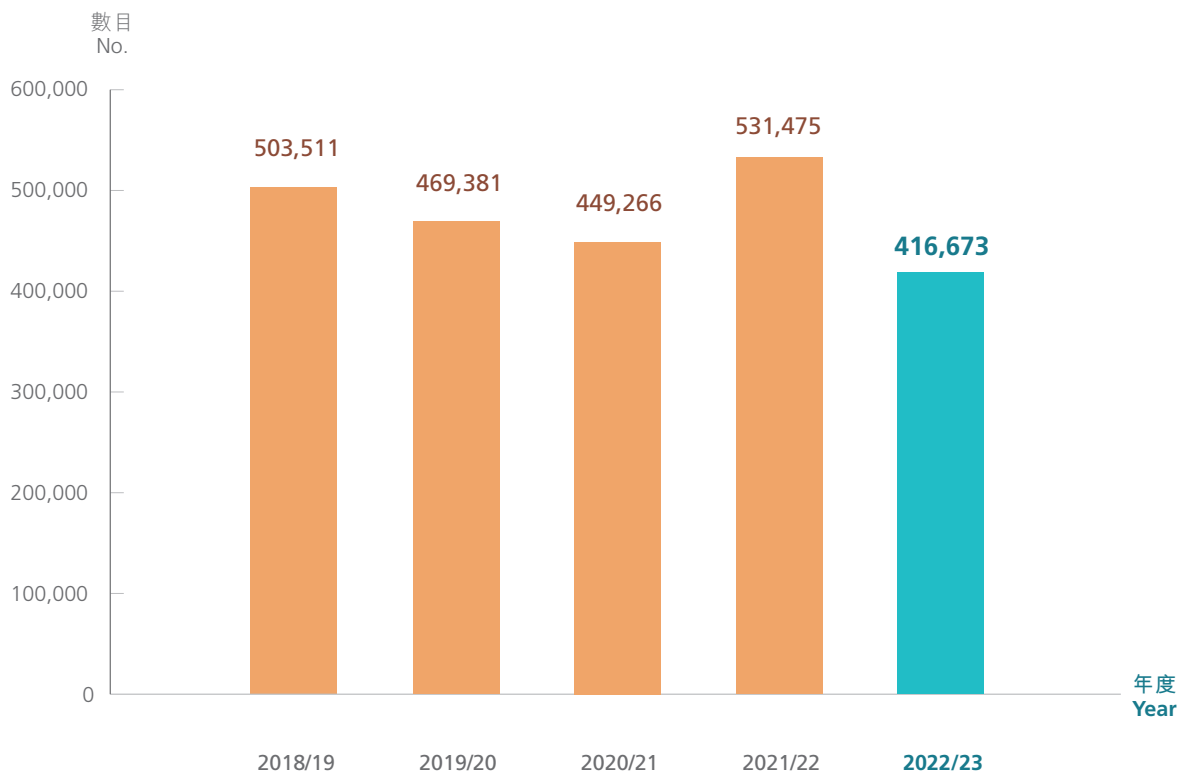
在2022/23年度，送交註冊的土地文件共416,673份，較2021/22年度減少21.6%。

REGISTRATION OF LAND DOCUMENTS

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

In 2022/23, 416,673 land documents were delivered for registration, representing a decrease of 21.6% when compared with 2021/22.

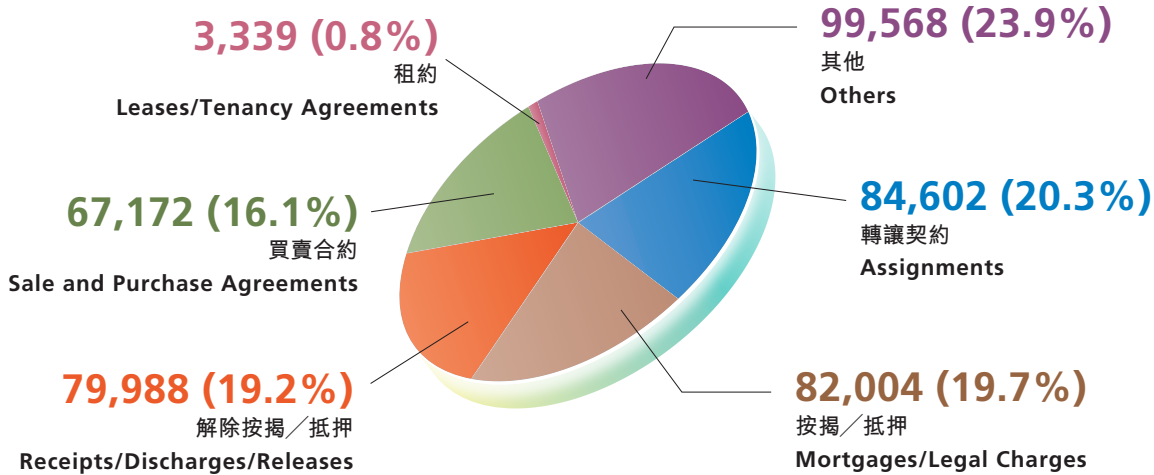
送交註冊的土地文件數目
NO. OF LAND DOCUMENTS DELIVERED FOR REGISTRATION



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75.3%。

Major types of documents received included sale and purchase agreements (SPAs), assignments, mortgages/legal charges and receipts/discharges/releases which collectively accounted for 75.3% of all documents received during the year.

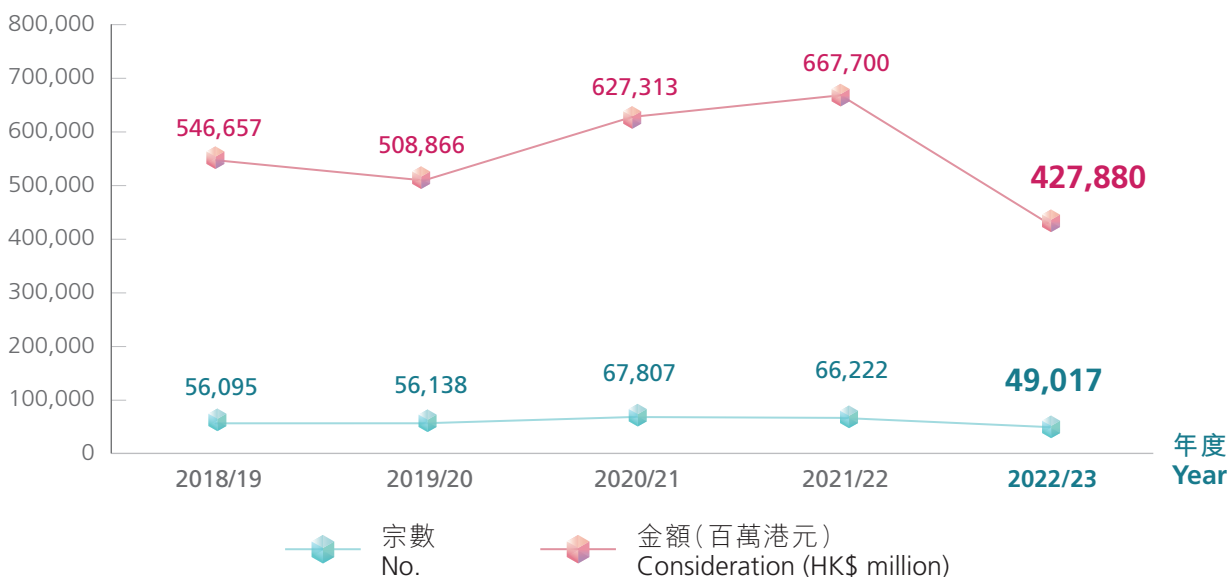
2022/23年度送交註冊的土地文件類別
DISTRIBUTION OF LAND DOCUMENTS LODGED FOR REGISTRATION IN 2022/23



在2022/23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49,017份(較去年減少26%)及4,278.8億元(較去年減少35.9%)。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 2022/23, the number of SPAs of residential units and their total consideration were 49,017 (-26.0% from previous year) and \$427,880 million (-35.9% from previous 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



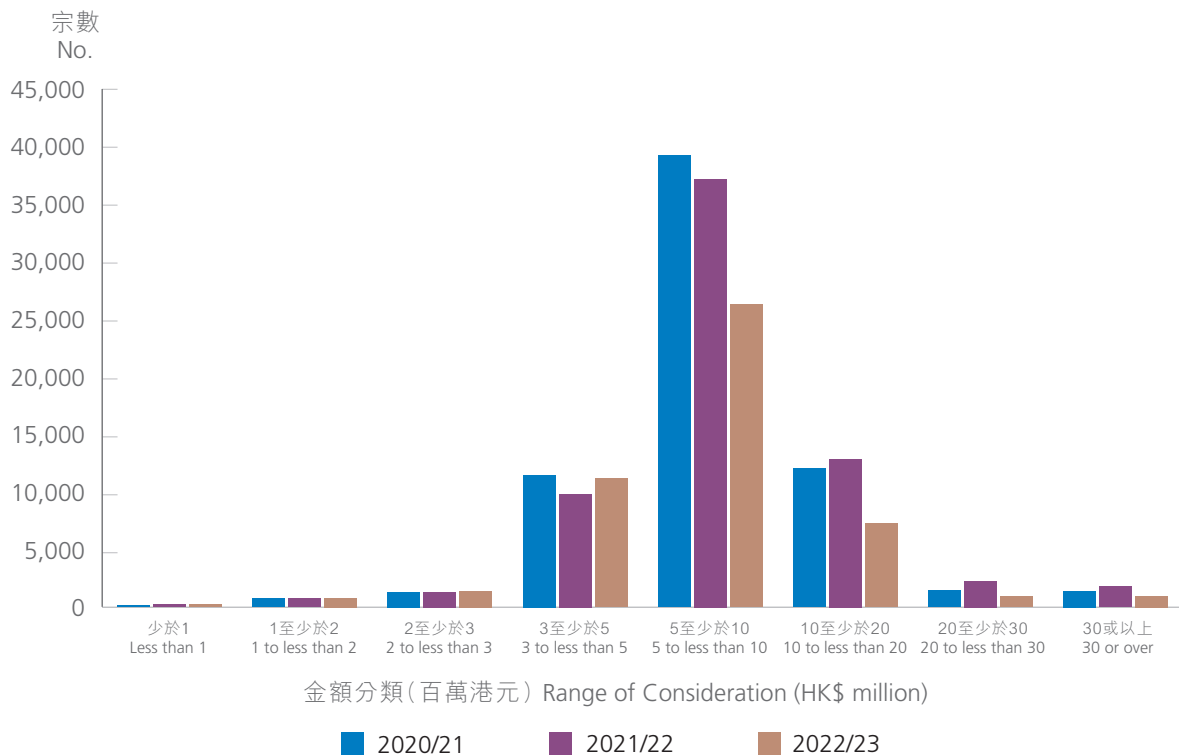
註：上述統計數字並不包括居者有其屋、私人機構參建居屋及租者置其屋等計劃下的住宅買賣，除非有關單位轉售限制期屆滿並已補償差價。

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2022/23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500萬港元的住宅樓宇交易顯著減少。

The majority of the transactions in residential units in 2022/23 were within the consideration range of five to ten million Hong Kong dollars. There was a notable decrease in transactions in 2022/23 with consideration of more than five 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)		2020/21		2021/22		2022/23	
		宗數 No.	%	宗數 No.	%	宗數 No.	%
少於1	Less than 1	169	0.2	241	0.4	221	0.5
1至少於2	1 to less than 2	758	1.1	770	1.2	786	1.6
2至少於3	2 to less than 3	1,305	1.9	1,318	2.0	1,395	2.8
3至少於5	3 to less than 5	11,493	16.9	9,824	14.8	11,185	22.8
5至少於10	5 to less than 10	39,203	57.8	37,147	56.1	26,254	53.6
10至少於20	10 to less than 20	12,033	17.7	12,841	19.4	7,261	14.8
20至少於30	20 to less than 30	1,454	2.1	2,276	3.4	947	1.9
30或以上	30 or over	1,392	2.1	1,805	2.7	968	2.0
總數	Total	67,807	100.0	66,222	100.0	49,017	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。

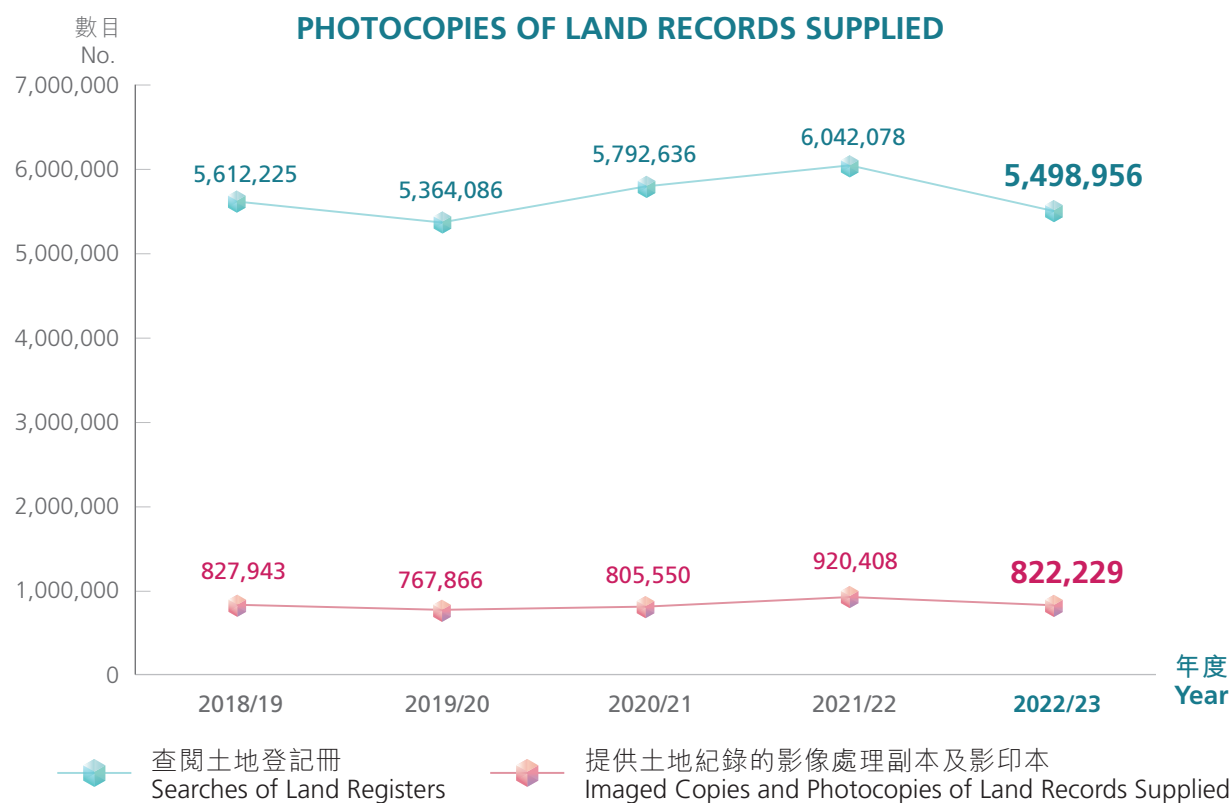
在2022/23年度，查閱土地登記冊的宗數，以及提供土地紀錄的影像處理副本和影印本的總數分別為5,498,956宗（較去年減少9.0%）及822,229份（較去年減少10.7%）。

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.

In 2022/23, the total number of searches of land registers and supply of imaged copies and photocopies of land records were 5,498,956 (-9.0% from previous year) and 822,229 (-10.7% from previous year) respectively.

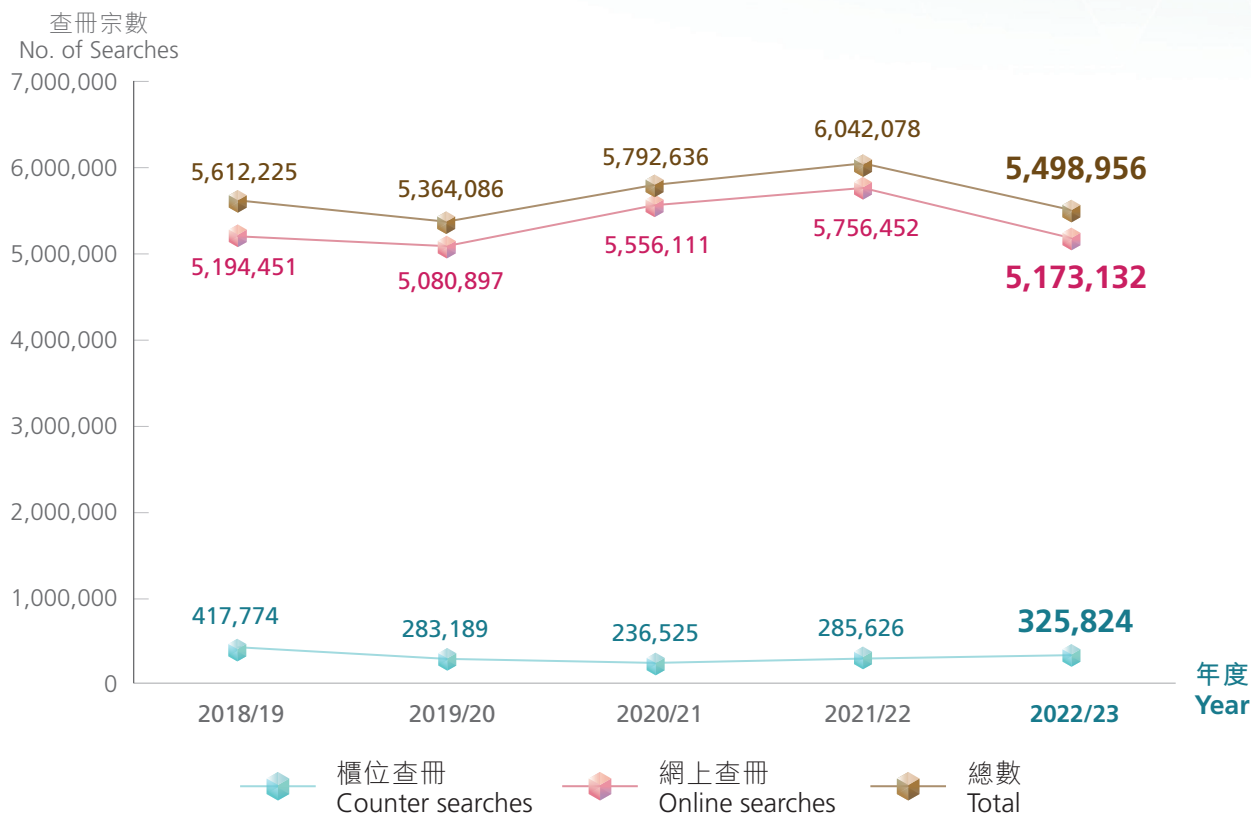
查閱土地登記冊宗數和提供土地紀錄的影像處理副本及影印本份數
NO. OF SEARCHES OF LAND REGISTERS AND IMAGED COPIES AND PHOTOCOPIES OF LAND RECORDS SUPPLIED



本處透過「綜合註冊資訊系統」網上服務(www.iris.gov.hk)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94%。公眾人士可以非經常用戶或登記用戶身分進行查冊。在2022/23年度，登記用戶的數目共增加28個(上升1.9%)，總數達1,520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 is a user-friendly and convenient platform for search of land records. 94% 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 28 (+1.9%) and reached 1,520 during 2022/23. 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2023年3月31日，在2022年4月29日推出的《街道索引》及《對照表》網頁版錄得超過31,000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 2023, over 31,000 visits to the online versions of the SI and the CRT released on 29 April 2022 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2022/23年度，新註冊的業主立案法團共有119個，全港的業主立案法團總數增至11,325個。年內，業主立案法團的文件存案和查閱總數分別為21,468份及22,811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 2022/23, 119 new OCs were registered. The total number of OCs in the territory reached 11,325. The total number of OC documents filed and the total number of OC documents searched were 21,468 and 22,811 respectively in 2022/23.

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。為進一步提供簡易便捷的服務，我們在2022/23年度提供更多增值服務選項。用戶可提供一個附加電郵地址供其授權收件人收取電郵通知副本，以及／或提供一個香港流動電話號碼，以便當「物業把關易」通知書發送到指定的電郵地址時，同時收到提示短訊。我們並就網上申請提供更多電子付款方法。這些優化服務備受用戶歡迎。

為鼓勵更多業主訂購「物業把關易」服務，由2023年1月1日起，一次過訂購方式的費用已由580元下調至380元。我們設計了新的海報、橫幅和短片，並展開了一連串的宣傳活動，包括向持份者發出宣傳信件／電郵，以及透過地產代理監管局和鄉議局等的刊物宣傳服務。同時，我們已於各電視台和電台頻道增加播放此服務的電視宣傳短片和電台宣傳聲帶。土地註冊處處長在一個電視專題節目的訪問環節中，向業主介紹服務是有助保障其物業權益的好幫手，該節目亦已於2023年2月播出。

為保持宣傳的勢頭，我們會開展更多宣傳渠道包括社交媒體平台，以廣泛接觸市民，從而提升他們對「物業把關易」的認識。

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. To further enhance the user-friendliness of the service, we provided more value-added service options in 2022/23. Subscribers may provide an additional email address for their authorised recipient to receive a copy of email notification and/or a Hong Kong mobile number for receiving an SMS reminder when a Property Alert notification is issued to their designated email address. More e-payment channels are available for online application. These service enhancements have been well received by subscribers.

With a view to encouraging more property owners to subscribe to the service, the subscription fee for one-off subscription option has been reduced from \$580 to \$380 with effect from 1 January 2023. A series of publicity activities with newly designed posters, banners and video clips have been launched, including publicizing the service through promotional letters/emails to stakeholders as well as in the publications of Estate Agents Authority and Heung Yee Kuk, etc. Meanwhile, an increase of broadcasting frequency for Announcement in the Public Interest for this service was arranged on various television and radio channels. A TV feature programme with an interview segment of the Land Registrar introducing the service as a useful tool to help owners safeguard their property interest was also broadcast in February 2023.

To sustain the momentum of publicity, we will explore more promotion channels including the social media platforms to reach out to the community for raising the public awareness on the Property Alert.



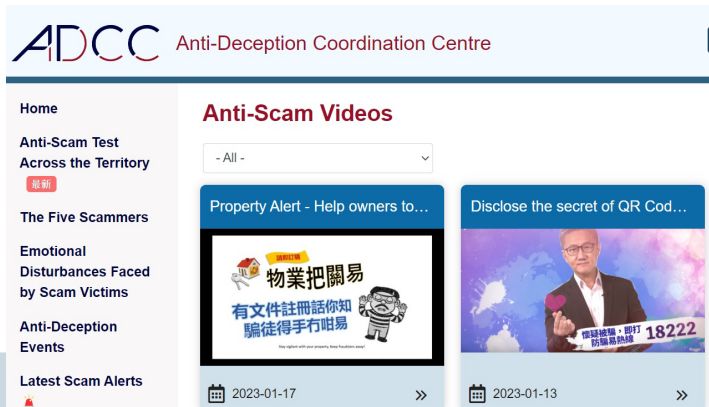
於2023年1月推出新設計的宣传海报、横幅、单张和短片。

New design of poster, banner, leaflet and video clip published in January 2023.



土地註冊處處長在電視廣播有限公司的專題節目訪問環節中介紹「物業把關易」。

The Land Registrar introduced Property Alert in the interview segment of TVB's feature programme.



於香港警務處的「反詐騙協調中心」網頁和「耆樂警訊」Facebook專頁發布新的宣傳短片。

New promotional video posted on the "Anti-Deception Coordination Centre" webpage and Facebook pages of Senior Police Call of the Hong Kong Police Force.



在持份者／工商團體的通訊刊物介紹「物業把關易」。

Introduction of Property Alert was published in the newsletters from the stakeholders/trade associations.



在人流多的位置／場地展示宣傳海報和橫幅。

Posters and banners displayed at the sites/venues with high pedestrian flow.



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，認可機構可更安全和方便地在網上全面提交服務申請。我們會繼續檢討服務並歡迎認可機構提出建議，以進一步優化服務。

嶄新電子政府倡議

土地註冊處全力支持拓展新科技及開發新一代的電子政府服務。

「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。

E-ALERT SERVICE FOR AUTHORIZED INSTITUTIONS

The Land Registry launched the e-Alert Service for Authorized Institutions (AIs) 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 AIs, 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 AIs are lodged for registration with the Land Registry. The service has been well received by the AIs.

With the full implementation of the e-Channel in February 2021, AIs can enjoy a complete online application submission with greater security and convenience. We will continue to review the service and welcome suggestions from AIs for further service enhancements.

NEW E-GOVERNMENT INITIATIVES

The Land Registry is in full support of exploring new technology and developing new generation of e-Government services.

Integrated Registration Information System

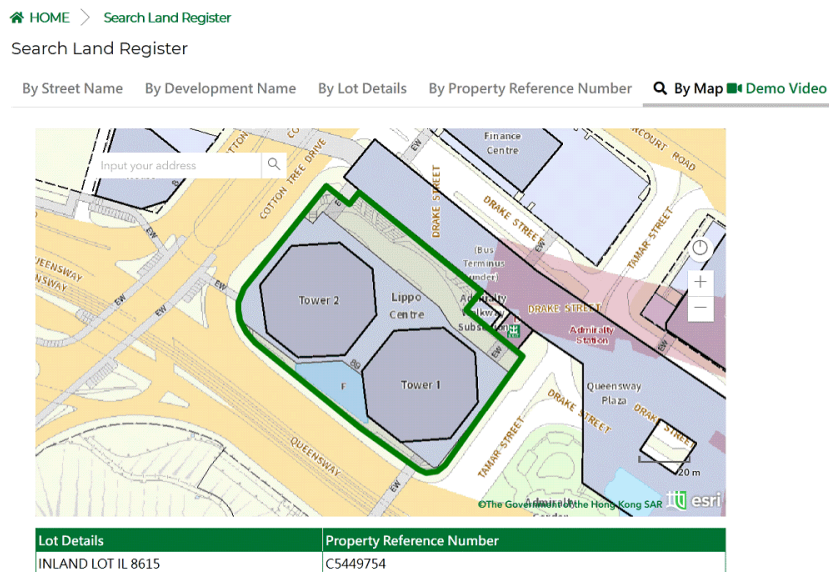
The Integrated Registration Information System (IRIS) Online Services is a one-stop electronic service platform of the Land Registry for providing search services of the land records through the Internet.

為了優化服務，本處在2022/23年度為「綜合註冊資訊系統」網上服務作出下列多項重要提升：

The Land Registry implemented the following major enhancements to the IRIS Online Services in 2022/23 for service improvements:

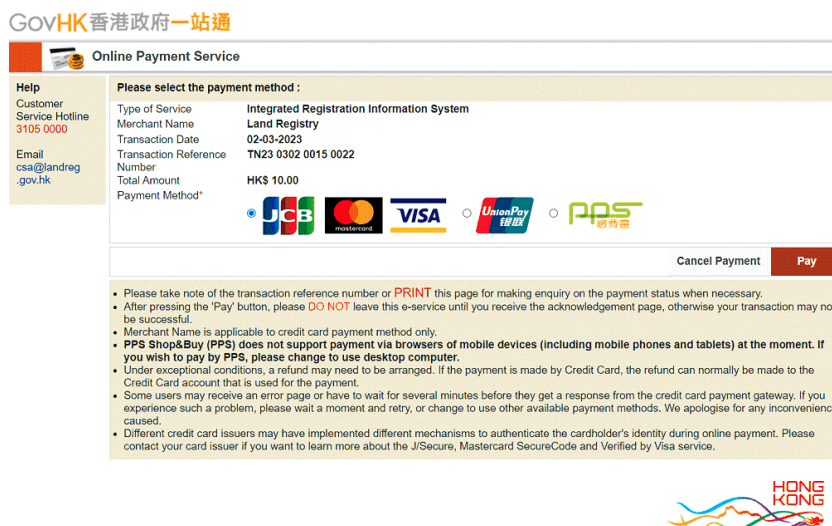
* 在2022年12月優化「綜合註冊資訊系統」網上服務桌面版的用戶界面，並新增按地圖查閱土地登記冊的功能，以提供更佳的用戶體驗；以及

* to improve customer experience, the user interface of the desktop version of the IRIS Online Services was enhanced in December 2022, together with a new function for searching land registers by map; and



* 在2023年3月，VISA及萬事達卡網上付款已轉用新付款平台，以提高用戶於網上交易的安全性。

* to enhance the security of online transactions for users, new payment platform was adopted for online payment by VISA and Mastercard in March 2023.

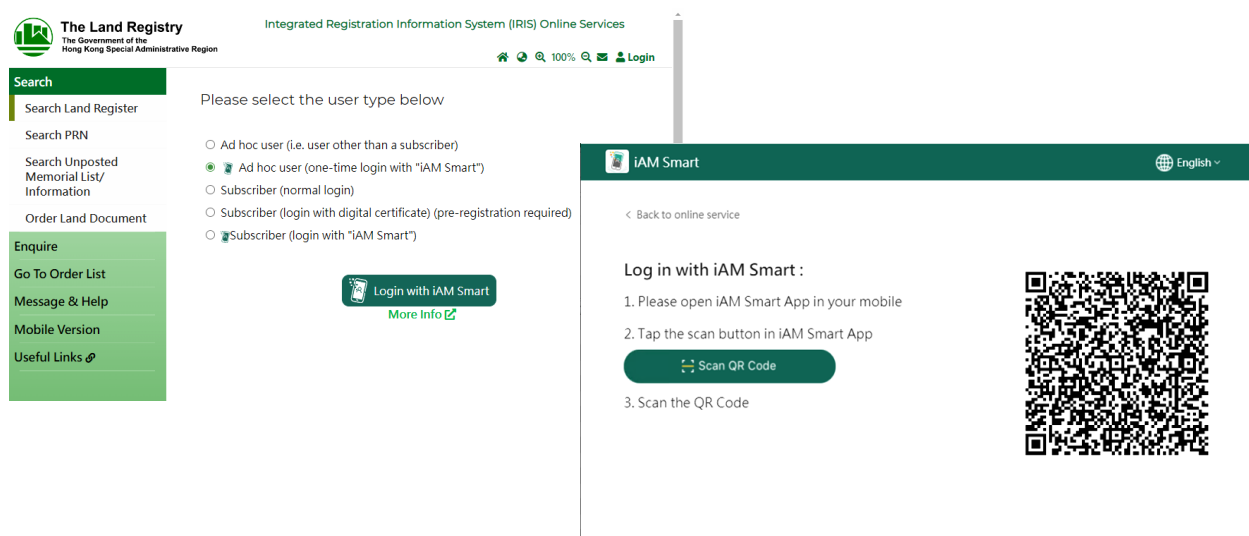


促進「智方便」的使用

「綜合註冊資訊系統」網上服務自2021年6月起已新增以「智方便」登入的選項，登記用戶可於其桌面電腦或流動電話經「智方便」認證及登入該網上服務。在2022年12月，非經常用戶也可經「智方便」認證和登入，在網上查閱土地紀錄。我們於2023年3月進一步為自助查冊終端機用戶引入「智方便」服務。

Embracing iAM Smart

Since June 2021, the IRIS Online Services had adopted iAM Smart as a new login option for subscribers to authenticate and login the service via their desktop computers or mobile phones. In December 2022, the use of iAM Smart was extended to ad hoc users to authenticate and login to conduct online search of land records. In March 2023, iAM Smart was further introduced to Self-service Search Terminal users.



非經常用戶如選擇以「智方便」登入「綜合註冊資訊系統」網上服務，新功能可讓客戶無須提供查冊者姓名和付款交易／訂單編號便可查詢他們在三個曆日內進行的交易。

政府資訊科技總監辦公室會於2024至2025年將「智方便」平台逐步優化，進一步簡化與用戶的互動並提升用戶體驗。「智方便」將定位為「一網通辦」，市民可透過「智方便」流動應用程式便捷地獲取香港的公共服務和實用資訊。土地註冊處已沿著這個政策目標定位其提供的服務，並將繼續探索更多「智方便」的用途和促進其應用。

If an ad hoc user opted to login the IRIS Online Services with iAM Smart, a new function is provided for the customer to enquire their transactions made within three calendar days without providing the searcher name and payment transaction/order number.

According to the Office of the Government Chief Information Officer, the iAM Smart platform will be upgraded progressively from 2024 to 2025 to further streamline the user interactions and enhance the user experience. iAM Smart will be positioned as a "Single Portal for Online Government Services" and citizens will gain access to public services and useful information of Hong Kong conveniently through the iAM Smart mobile app. The Land Registry has already positioned its delivery of services along this policy objectives and will continue to explore more usage of iAM Smart and embrace its application.

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2022年12月在[土地註冊處網站](#)發布第五個由2023至25年度的開放數據計劃。

電子支付服務渠道

我們致力推廣網上服務。客戶可透過「綜合註冊資訊系統」網上服務和網上表格完成查冊、提供副本和「物業把關易」的訂購服務，並可隨時隨地以最常用的電子支付渠道繳付服務費用。

除了「八達通」、「易辦事」和信用卡外，本處於2022年6月在金鐘道政府合署的客戶服務中心、新界查冊中心和土地註冊處檔案室已增設「轉數快」付款方式。客戶現時以銀行或電子錢包營運商的流動應用程式掃描「轉數快」二維碼便可簡易地繳付服務費用。

展望未來，我們計劃為網上服務引入「轉數快」付款方式，為市民帶來更大的便利。

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 fifth annual open data plan for 2023–25 was released in December 2022 on the [Land Registry's website](#).

E-Payment Channels for Services

We are committed to promoting online services. Customers can complete their service ordering for search, copying and Property Alert through the IRIS Online Services and online forms, and pay the service fees with most popular e-payment channels anywhere around the clock.

In addition to Octopus, EPS and credit card, Faster Payment System (FPS) was introduced in June 2022 at the Customer Centre at the QGO, the New Territories Search Offices and the Land Registry Archive. Customers can now enjoy the easy payment of service fees by scanning the FPS QR code with the Mobile App of banks or e-wallet operators.

Looking ahead, we are planning to introduce FPS for online services to bring greater convenience to the public.





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累積從運作新制度取得的實際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並達成共識。

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 (LegCo), 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 and reach a consensus on the mechanism for conversion of existing land at a later stage, in the light of operational experience gained and the public confidence built.

邁向業權註冊 Moving Towards Title Registration

年內，我們積極推進在「新土地先行」方案下實施業權註冊制度。我們於2022年12月19日向立法會發展事務委員會簡介「新土地先行」方案並獲得普遍支持。

我們正積極擬備立法建議、諮詢持份者及進行其他籌備工作，以期於2024年向立法會提交有關立法建議。

During the year, we actively pursued the implementation of the TRS under the “new land first” proposal. We briefed the LegCo Panel on Development on the “new land first” proposal on 19 December 2022 and gained general support.

We are actively preparing the legislative proposals, consulting stakeholders as well as undertaking other preparatory work with a view to introducing the legislative proposals into the LegCo in 2024.



發展局常任秘書長(規劃及地政)和土地註冊處處長向立法會發展事務委員會簡介「新土地先行」方案。

A briefing by the Permanent Secretary for Development (Planning and Lands) and the Land Registrar to the LegCo Panel on Development on the “new land first” proposal.



我們亦於2023年1月10日舉行督導委員會會議，向主要持份者闡述最新的發展情況及實施計劃，有關成員均表示支持。

We also held a LTOSC meeting on 10 January 2023 to update key stakeholders on the latest developments and the implementation plan, of which LTOSC members were supportive.



我們將繼續與主要持份者制定實施的細節。我們也將進行必要的籌備工作，包括新電腦系統的開發和進行公眾教育。

We will continue to engage key stakeholders to work out the implementation details. We will also undertake necessary preparatory work including development of a new computer system and public education.

同時，我們會研究把現有土地轉換為業權註冊制度的可行方案，以便在立法建議通過後展開的諮詢工作做好準備。

At the same time, we will work on possible options on conversion of existing land to the TRS with a view to readying them for consultation when the legislative proposals are passed.



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.

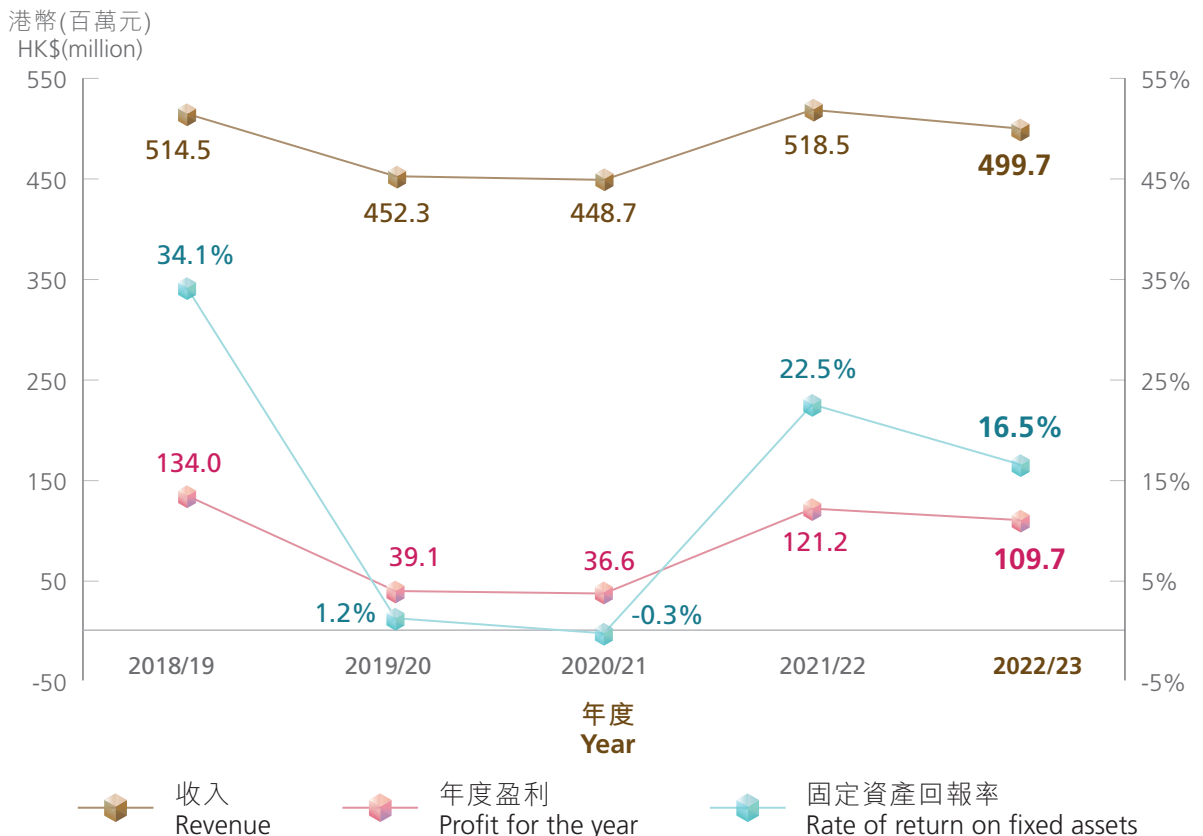
實際表現

與2021/22年度比較，本年度的收入減少1,880萬元(下跌3.6%)至499.7億元，主要原因是辦理文件註冊、查冊和提供副本的業務有所減少。運作成本增加280萬元(上升0.6%)至4.439億元，主要原因是電腦服務開支有所增加。

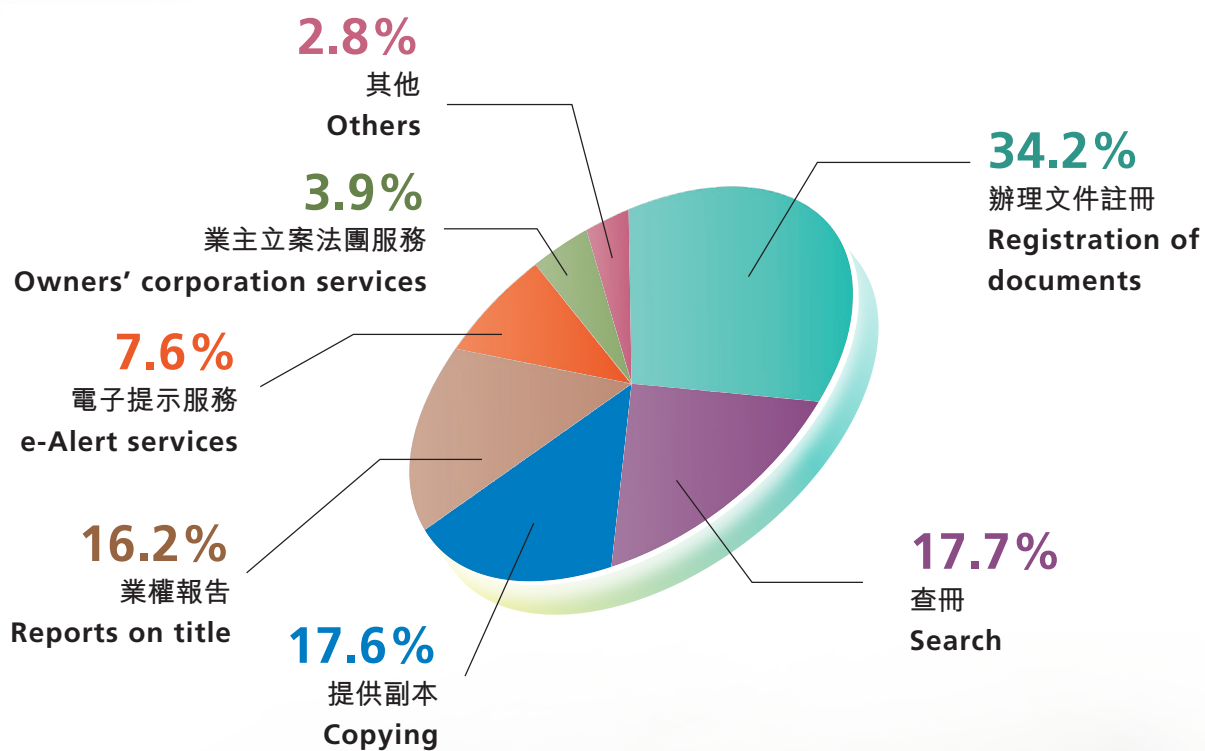
ACTUAL PERFORMANCE

When compared with 2021/22, revenue decreased by \$18.8 million (-3.6%) to \$499.7 million mainly due to a decrease in business volume of registration of documents, search and copying. Operating costs increased by \$2.8 million (+0.6%) to \$443.9 million mainly due to an increase in computer service charges.

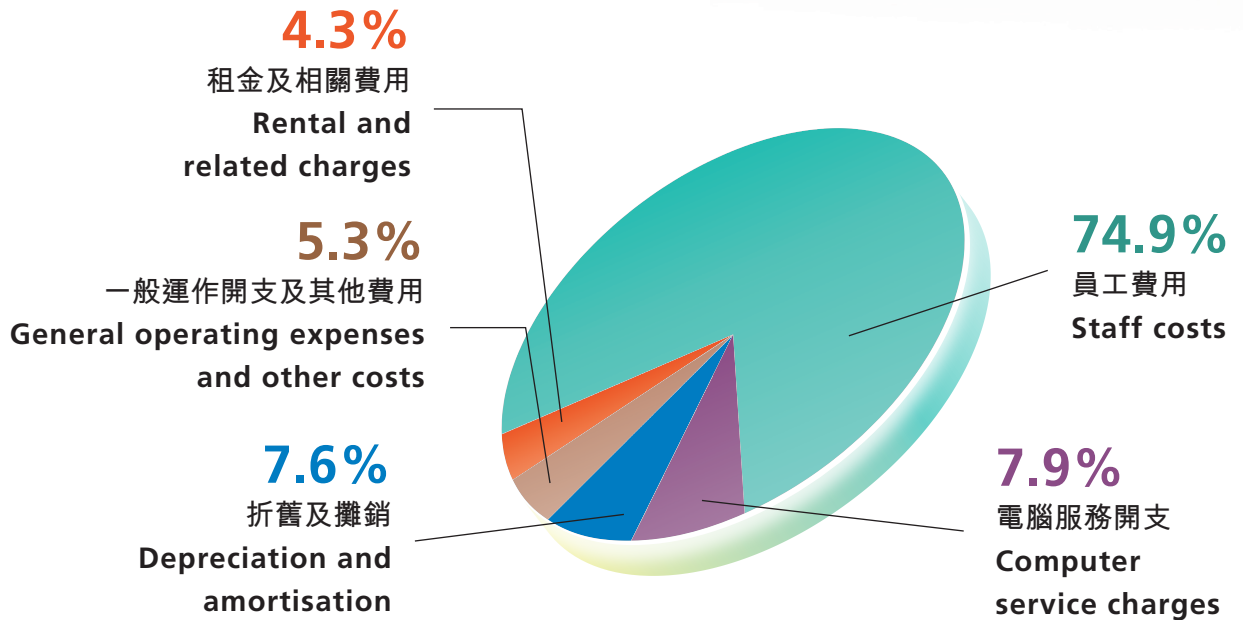
財政表現 FINANCIAL PERFORMANCE



2022/23年度收入分析 ANALYSIS OF REVENUE 2022/23



2022/23年度運作成本分析 ANALYSIS OF OPERATING COSTS 2022/23



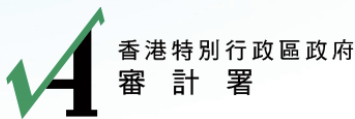
展望

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.





香港特別行政區政府
審計署



Audit Commission
The Government of the Hong Kong Special Administrative Region

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57至87頁土地註冊處營運基金的財務報表，該等財務報表包括於2023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2023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2022-23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。

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。

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 57 to 87, which comprise the statement of financial position as at 31 March 2023, 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 2023, 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 2022-23 Annual Report, other than the financial statements and my auditor's report thereon.

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

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。

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
(署理審計署助理署長莫澤文代行)

Terry Mok
Assistant Director of Audit (Acting)
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
2023年9月29日

Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway, Hong Kong
29 September 2023

財務 報表

Certified **FINANCIAL
STATEMENTS**



全面收益表

STATEMENT OF COMPREHENSIVE INCOME

截至二零二三年三月三十一日止年度
(以港幣千元位列示)

for the year ended 31 March 2023
(Expressed in thousands of Hong Kong dollars)

		附註 Note	2023	2022
來自客戶合約之收入	Revenue from contracts with customers	4	499,702	518,457
運作成本	Operating costs	5	(443,939)	(441,117)
運作盈利	Profit from operations		55,763	77,340
其他收入	Other income	6	53,917	43,870
年度盈利	Profit for the year		109,680	121,210
其他全面收益	Other comprehensive income		–	–
年度總全面收益	Total comprehensive income for the year		109,680	121,210
固定資產回報率	Rate of return on fixed assets	7	16.5%	22.5%

第63至87頁的附註為本財務報表的一部分。
The notes on pages 63 to 87 form part of these financial statements.

財務狀況表

STATEMENT OF FINANCIAL POSITION

於二零二三年三月三十一日
(以港幣千元位列示)

as at 31 March 2023
(Expressed in thousands of Hong Kong dollars)

		附註 Note	2023	2022
非流動資產	Non-current assets			
物業、設備及器材	Property, plant and equipment	8	275,748	279,954
使用權資產	Right-of-use assets	9(a)	15,038	18,565
無形資產	Intangible assets	10	62,641	56,680
外匯基金存款	Placement with the Exchange Fund	11	908,456	860,281
銀行存款	Bank deposits		–	75,000
			1,261,883	1,290,480
流動資產	Current assets			
應收帳款及其他應收款項	Trade and other receivables	12, 13(a)	32,287	26,446
應收關連人士帳款	Amounts due from related parties	13(a)	13,601	10,049
銀行存款	Bank deposits		456,000	376,000
現金及銀行結餘	Cash and bank balances		8,907	9,722
			510,795	422,217
流動負債	Current liabilities			
遞延收入	Deferred revenue	13(b)	10,981	28,895
客戶按金	Customers' deposits	14	54,422	52,969
應付帳款及其他應付款項	Trade and other payables		12,132	15,905
應付關連人士帳款	Amounts due to related parties		4,617	5,178
租賃負債	Lease liabilities	9(b)	3,302	3,245
僱員福利撥備	Provision for employee benefits	15	14,767	15,990
			100,221	122,182
流動資產淨額	Net current assets		410,574	300,035
總資產減去流動負債	Total assets less current liabilities		1,672,457	1,590,515

第63至87頁的附註為本財務報表的一部分。
The notes on pages 63 to 87 form part of these financial statements.

		附註 Note	2023	2022
非流動負債	Non-current liabilities			
遞延收入	Deferred revenue	13(b)	11,827	10,195
租賃負債	Lease liabilities	9(b)	12,223	15,845
僱員福利撥備	Provision for employee benefits	15	61,779	67,207
			85,829	93,247
資產淨額	NET ASSETS		1,586,628	1,497,268
資本及儲備	CAPITAL AND RESERVES			
營運基金資本	Trading fund capital	16	118,300	118,300
保留盈利	Retained earnings	17	1,468,328	1,378,968
			1,586,628	1,497,268

譚惠儀女士，JP
土地註冊處營運基金總經理
二零二三年九月二十九日

Ms Joyce TAM, JP
General Manager, Land Registry Trading Fund
29 September 2023

第63至87頁的附註為本財務報表的一部分。
The notes on pages 63 to 87 form part of these financial statements.

權益變動表

STATEMENT OF CHANGES IN EQUITY

截至二零二三年三月三十一日止年度
(以港幣千元位列示)

for the year ended 31 March 2023
(Expressed in thousands of Hong Kong dollars)

		附註 Note	2023	2022
在年初的結餘	Balance at beginning of year		1,497,268	1,395,782
年度總全面收益	Total comprehensive income for the year		109,680	121,210
政府法定回報	Statutory return to the Government	17	(20,320)	(19,724)
在年終的結餘	Balance at end of year		1,586,628	1,497,268

第63至87頁的附註為本財務報表的一部分。

The notes on pages 63 to 87 form part of these financial statements.

現金流量表

STATEMENT OF CASH FLOWS

截至二零二三年三月三十一日止年度
(以港幣千元位列示)

for the year ended 31 March 2023
(Expressed in thousands of Hong Kong dollars)

		2023	2022
營運活動的現金流量	Cash flows from operating activities		
運作盈利	Profit from operations	55,763	77,340
調整：	Adjustments for :		
折舊及攤銷	Depreciation and amortisation	33,512	34,664
租賃負債的利息支出	Interest expense on lease liabilities	275	344
處置物業、設備及器材和無形資產(盈利)/虧損	(Gain)/Loss on disposals of property, plant and equipment, and intangible assets	(2)	73
應收款項及應收關連人士帳款的(增加)/減少	(Increase)/Decrease in receivables and amounts due from related parties	(6,510)	8,322
遞延收入的(減少)/增加	(Decrease)/Increase in deferred revenue	(16,282)	17,864
客戶按金的增加	Increase in customers' deposits	1,453	6,724
應付款項及應付關連人士帳款的(減少)/增加	(Decrease)/Increase in payables and amounts due to related parties	(4,258)	2,142
僱員福利撥備的減少	Decrease in provision for employee benefits	(6,651)	(4,947)
來自營運活動的現金淨額	Net cash from operating activities	57,300	142,526

第63至87頁的附註為本財務報表的一部分。
The notes on pages 63 to 87 form part of these financial statements.

現金流量表(續) Statement of Cash Flows (continued)

	附註 Note	2023	2022
投資活動的現金流量	Cash flows from investing activities		
原有期限為3個月以上的銀行存款的減少/(增加)	Decrease/(Increase) in bank deposits with original maturities over three months	29,000	(108,000)
購買物業、設備及器材和無形資產	Purchase of property, plant and equipment, and intangible assets	(31,823)	(15,259)
出售物業、設備及器材所得	Proceeds from disposals of property, plant and equipment	9	–
外匯基金存款的增加	Increase in placement with the Exchange Fund	(48,175)	(38,619)
已收利息	Interest received	51,034	42,051
來自/(用於)投資活動的現金淨額	Net cash from/(used in) investing activities	45	(119,827)
融資活動的現金流量	Cash flows from financing activities		
已付政府法定回報	Statutory return paid to the Government	(20,320)	(19,724)
支付租賃負債	Payments of lease liabilities	9(b) (3,840)	(3,937)
用於融資活動的現金淨額	Net cash used in financing activities	(24,160)	(23,661)
現金及等同現金的增加/(減少)淨額	Net increase/(decrease) in cash and cash equivalents	33,185	(962)
在年初的現金及等同現金	Cash and cash equivalents at beginning of year	9,722	10,684
在年終的現金及等同現金	Cash and cash equivalents at end of year	42,907	9,722

第63至87頁的附註為本財務報表的一部分。
The notes on pages 63 to 87 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. 主要會計政策(續)

SIGNIFICANT ACCOUNTING POLICIES (continued)

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 the financial statements is historical cost.

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. 主要會計政策(續)**SIGNIFICANT ACCOUNTING POLICIES
(continued)****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.

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，以及租賃負債。

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

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).

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)

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.

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，惟租賃負債按附註2.5所述計量。

The Fund classifies all financial liabilities as subsequently measured at amortised cost using the effective interest method, except for lease liabilities as stated in note 2.5.

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.

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

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.

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.

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)

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

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.

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.

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)*

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.

2.4 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、設備及器材均按實際成本入帳。

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 the actual costs incurred.

2. 主要會計政策(續)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.4 物業、設備及器材(續) Property, plant and equipment (continued)

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 items of 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 items 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 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.

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. 主要會計政策(續)**SIGNIFICANT ACCOUNTING POLICIES
(continued)****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

		2023	2022
辦理文件註冊	Registration of documents	171,103	182,758
查冊	Search	88,260	97,934
提供副本	Copying	88,099	101,923
業權報告	Reports on title	81,108	67,046
電子提示服務	e-Alert services	38,193	36,004
業主立案法團服務	Owners' corporation services	19,424	20,193
其他	Others	13,515	12,599
總額	Total	499,702	518,457

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

		2023	2022
員工費用	Staff costs	332,221	335,879
一般運作開支	General operating expenses	19,855	17,560
電腦服務開支	Computer service charges	35,182	31,136
租金及相關費用	Rental and related charges	19,303	18,349
中央行政費用	Central administrative overheads	3,072	2,999
折舊及攤銷	Depreciation and amortisation	33,512	34,664
審計費用	Audit fees	794	530
總額	Total	443,939	441,117

6. 其他收入

OTHER INCOME

		2023	2022
利息：	Interest from:		
- 銀行存款	- bank deposits	9,332	2,895
- 外匯基金存款	- placement with the Exchange Fund	44,585	40,975
總額	Total	53,917	43,870

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6.0% (二零二二年：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 6.0% (2022: 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
成本		Cost				
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/註銷	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
在二零二二年四月一日	At 1 April 2022	350,000	184,195	31,127	244	565,566
添置	Additions	-	11,999	381	237	12,617
出售/註銷	Disposals	-	(2,335)	(301)	(244)	(2,880)
在二零二三年三月三十一日	At 31 March 2023	350,000	193,859	31,207	237	575,303
累計折舊		Accumulated depreciation				
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/註銷回撥	Written back on 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
在二零二二年四月一日	At 1 April 2022	110,398	151,955	23,015	244	285,612
年內費用	Charge for the year	3,851	9,471	3,447	47	16,816
出售/註銷回撥	Written back on disposals	-	(2,328)	(301)	(244)	(2,873)
在二零二三年三月三十一日	At 31 March 2023	114,249	159,098	26,161	47	299,555
帳面淨值		Net book value				
在二零二三年三月三十一日	At 31 March 2023	235,751	34,761	5,046	190	275,748
在二零二二年三月三十一日	At 31 March 2022	239,602	32,240	8,112	-	279,954

9. 租賃

LEASES

(a) 使用權資產

Right-of-use assets

		建築物 Buildings	
		2023	2022
成本	Cost		
在年初	At beginning of year	30,314	33,408
重新計量租賃負債	Remeasurement of lease liabilities	–	(3,094)
在年終	At end of year	30,314	30,314
累計折舊	Accumulated depreciation		
在年初	At beginning of year	11,749	8,086
年內費用	Charge for the year	3,527	3,663
在年終	At end of year	15,276	11,749
帳面淨值	Net book value		
在年終	At end of year	15,038	18,565

(b) 租賃負債

Lease liabilities

		2023	2022
流動	Current	3,302	3,245
非流動	Non-current	12,223	15,845
總額	Total	15,525	19,090

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.

		2023	2022
在年初	At beginning of year	19,090	25,777
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	(3,840)	(3,937)
非現金變動：	Non-cash changes:		
租賃負債的利息支出	Interest expense on lease liabilities	275	344
重新計量租賃負債	Remeasurement of lease liabilities	–	(3,094)
在年終	At end of year	15,525	19,090

9. 租賃(續) LEASES (continued)

(b) 租賃負債(續) Lease liabilities (continued)

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:

		2023	2022
一年內	Within one year	3,520	3,520
一年後至兩年內	After one year but within two years	3,840	3,840
兩年後至五年內	After two years but within five years	8,692	11,520
五年後	After five years	-	1,012
總額	Total	16,052	19,892

(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

		2023	2022
租賃負債的利息支出	Interest expense on lease liabilities	275	344

(d) 租賃之現金流出總額 Total cash outflow for leases

		2023	2022
租賃負債	Lease liabilities	3,840	3,937

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	
		2023	2022
成本	Cost		
在年初	At beginning of year	244,276	251,533
添置	Additions	19,130	9,966
出售／註銷	Disposals	–	(17,223)
在年終	At end of year	263,406	244,276
累計攤銷	Accumulated amortisation		
在年初	At beginning of year	187,596	191,118
年內費用	Charge for the year	13,169	13,693
出售／註銷回撥	Written back on disposals	–	(17,215)
在年終	At end of year	200,765	187,596
帳面淨值	Net book value		
在年終	At end of year	62,641	56,680

11. 外匯基金存款

PLACEMENT WITH THE EXCHANGE FUND

外匯基金存款結餘為9.085億港元(二零二二年：8.603億港元)，其中6.6億港元(二零二二年：6.6億港元)為本金及2.485億港元(二零二二年：2.003億港元)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\$908.5 million (2022: HK\$860.3 million), being the principal sums of HK\$660 million (2022: HK\$660 million) plus interest paid but not yet withdrawn at the reporting date of HK\$248.5 million (2022: HK\$200.3 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。二零二三曆年的固定息率為每年3.7%，而二零二二曆年為每年5.6%。

Interest on the placement is payable at a fixed rate determined every January. 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 Bond for the previous year subject to a minimum of zero percent, whichever is the higher. The interest rate has been fixed at 3.7% per annum for the calendar year 2023 and at 5.6% per annum for the calendar year 2022.

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

		2023	2022
應收帳款	Trade receivables	11,997	10,469
應計利息：	Accrued interest from:		
– 銀行存款	– bank deposits	7,683	1,209
– 外匯基金存款	– placement with the Exchange Fund	8,288	11,879
預付款項	Prepayments	4,319	2,889
總額	Total	32,287	26,446

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，於二零二三年三月三十一日的應收款項結餘為1,360萬港元(二零二二年：890萬港元)，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 as at 31 March 2023 of HK\$13.6 million (2022: HK\$8.9 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.

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

(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	2023	2022
註冊服務費	Registration fees	8,135	26,538
電子提示服務費	e-Alert service fees	12,949	11,315
其他服務費	Other service fees	1,724	1,237
總額	Total	22,808	39,090
代表：	Representing:		
流動負債	Current liabilities	10,981	28,895
非流動負債	Non-current liabilities	11,827	10,195
總額	Total	22,808	39,090

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:

		2023	2022
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	(26,050)	(10,176)
因年內收取預繳費用而增加	Increase due to advance payments received during the year	9,768	28,040

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及合約僱員約滿酬金的估計負債（見附註2.10）。

This represents the estimated liability for employees' annual leave and obligations on contract-end gratuities payable to contract staff 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

		2023	2022
在年初的結餘	Balance at beginning of year	1,378,968	1,277,482
年度總全面收益	Total comprehensive income for the year	109,680	121,210
政府法定回報	Statutory return to the Government	(20,320)	(19,724)
在年終的結餘	Balance at end of year	1,468,328	1,378,968

年內，政府根據《營運基金條例》指示將截至二零二二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，而該轉撥於二零二三年三月完成（二零二二年：截至二零二一年三月三十一日止年度的目標回報的轉撥於二零二二年三月完成）。

During the year, the Government directed the transfer of the target return (see note 7) for the year ended 31 March 2022 into general revenue pursuant to the Trading Funds Ordinance, and the transfer was completed in March 2023 (2022: the transfer of the target return for year ended 31 March 2021 was completed in March 2022).

18. 現金及等同現金

CASH AND CASH EQUIVALENTS

		2023	2022
現金及銀行結餘	Cash and bank balances	8,907	9,722
銀行存款	Bank deposits		
- 流動	- current	456,000	376,000
- 非流動	- non-current	-	75,000
小計	Subtotal	464,907	460,722
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	(422,000)	(451,000)
現金及等同現金	Cash and cash equivalents	42,907	9,722

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1.516億港元(二零二二年：1.388億港元)。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\$151.6 million (2022: HK\$138.8 million). This amount is included in revenue from contracts with customers under note 4;

- (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2,840萬港元(二零二二年：2,610萬港元)。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\$28.4 million (2022: HK\$26.1 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60萬港元(二零二二年：20萬港元)。

acquisition of property, plant and equipment from related parties included fitting out projects. The total cost of these assets amounted to HK\$0.6 million (2022: HK\$0.2 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。基金的信用風險被視為有限。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. The Fund's exposure to credit risk is considered to be limited. The loss allowances are measured at amounts equal to 12-month expected credit losses, which are assessed to be immaterial by the Fund.

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:

		2023	2022
信用評級：	Credit rating:		
Aa1至Aa3	Aa1 to Aa3	95,067	78,923
A1至A3	A1 to A3	139,100	154,100
Baa1至Baa3	Baa1 to Baa3	230,000	227,000
總額	Total	464,167	460,023

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

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**

利率風險指金融工具的公平值或未來現金流量會因市場利率變動而波動的風險。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 is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

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年度盈利。

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 for the year.

20. 金融風險管理(續)

FINANCIAL RISK MANAGEMENT (continued)

(d) 利率風險(續)

Interest rate risk (continued)

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.

於二零二三年三月三十一日，以美元為本位的金融資產總計有5千港元(二零二二年：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。

As at 31 March 2023, financial assets totalling HK\$5,000 (2022: 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。於二零二三年三月三十一日，假設息率增加／減少50個基點而其他因素不變，估計年度盈利將增加／減少450萬港元(二零二二年：430萬港元)。

The Fund is exposed to financial risk arising from changes in the interest rate on the placement with the Exchange Fund which is determined every January (note 11). As at 31 March 2023, it is estimated that an increase/decrease of 50 basis points in the interest rate, with all other variables held constant, would have increased/decreased the profit for the year by HK\$4.5 million (2022: HK\$4.3 million).

(g) 公平值

Fair value

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**

於二零二三年三月三十一日，基金尚未在財務報表內撥備的資本承擔如下：

As at 31 March 2023, the Fund had capital commitments, so far as not provided for in the financial statements, as follows:

		2023	2022
已批准及簽約	Authorised and contracted for	14,262	3,238
已批准惟未簽約	Authorised but not yet contracted for	199,828	267,718
總額	Total	214,090	270,956

22. 已頒布但於截至二零二三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 2023**

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二零二三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 2023 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) 2022/23年度服務承諾 PERFORMANCE PLEDGES 2022/23

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)	實際表現 (達到服務標準的百分比) ^(註1)
	工作天 Working Day(s)	分鐘 Minutes	Performance Target (% meeting service standard)	Actual Performance (% meeting service standard) ^(See Note 1)
1. 辦理土地文件註冊 Registration of land documents	15 (a+b)		92	79.0
(a) 由收到文書至根據已註冊的文書更新土地登記冊 ^(註2) ; 以及 From receipt of an instrument to updating the land register with the registered instrument ^(See Note 2) ; 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 ^(註2) Completion of imaging and return of the registered instrument to the lodging party ^(See Note 2)	(b) 4			
2. 在櫃位查閱土地登記冊 Counter search of land registers		15	97	100
3. 提供土地紀錄影像處理副本 Supply of imaged copies of land records				
(a) 在櫃位索取 Over the counter				
(i) 不連過大圖則 Without oversized plans		15	97	100
(ii) 附連過大圖則 With oversized plans	5		97	100
(b) 透過網上服務訂購 Order via online services				
(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
(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

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) ^(註1) Actual Performance (% meeting service standard) ^(See Note 1)
	工作天 Working Day(s)	分鐘 Minutes		
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	100
(iii) 附連過大圖則的影像處理副本 Imaged copies with oversized plans	5		97	100
(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	100
• 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
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	100
(b) 送遞註冊摘要日誌資料檔案 Delivery of MDB data files		1	98	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	實際表現 (達到服務標準的百分比) ^(註1) Actual Performance
	工作天 Working Day(s)	分鐘 Minutes	(% meeting service standard)	(% meeting service standard) ^(See Note 1)
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	100
(b) 送遞按揭註冊摘要月誌資料檔案 Delivery of MMIM data files	4		98	100
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	99.4
(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
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	100
(b) 複雜個案 Complicated cases	10		93	98.3
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	16 (a+b)	(a) 12	92	88.5
(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)	實際表現 (達到服務標準的百分比) ^(註1) Actual Performance (% meeting service standard) ^(See Note 1)
	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 ^(註3) Registration of OCs ^(See Note 3)	30		90	100
(b) 提供業主立案法團紀錄副本 Supply of copies of OC records		30	90	99.4
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：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日期間部門曾實行特別工作安排。為處理此期間積壓的註冊個案，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 due to the backlog in registration cases accumulated under the 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) 2023/24年度服務承諾(生效日期為2023年4月1日起)
PERFORMANCE PLEDGES 2023/24 (WITH EFFECT FROM 1 APRIL 2023)

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)
	工作天 Working Day(s)	分鐘 Minutes	Performance Target (% meeting service standard)
1. 辦理土地文件註冊 Registration of land documents	14 (a+b)^(註2) (See Note 2)		90^(註3) (See Note 3)
(a) 由收到文書至根據已註冊的文書更新土地登記冊 ^(註1) ; 以及 From receipt of an instrument to updating the land register with the registered instrument ^(See Note 1) ; 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 ^(註1) Completion of imaging and return of the registered instrument to the lodging party ^(See Note 1)	(b) 3 ^(註2) (See Note 2)		
2. 在櫃位查閱土地登記冊 Counter search of land registers		15	97
3. 提供土地紀錄影像處理副本 Supply of imaged copies of land records			
(a) 在櫃位索取 Over the counter			
(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) 透過網上服務訂購 Order via online services			
(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
(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

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	
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
(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
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

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	
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
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	15 (a+b) ^(註2) (See Note 2)		90 ^(註3) (See Note 3)
(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	(a) 12 (b) 3 ^(註2) (See Note 2)		
10. 業主立案法團服務 Owners' corporation (OC) services			
(a) 辦理業主立案法團註冊 ^(註4) Registration of OCs ^(See Note 4)	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： 經提升的服務標準
Note 2: Enhanced service standard

註3： 經修訂的服務指標
Note 3: Revised performance target

註4： 不包括複雜個案或需要提供附加證明文件的申請
Note 4: Excluding complicated cases and applications that require further supporting documents for processing

附件 II ANNEX II

(a) 2022/23年度土地註冊處聯合常務委員會委員 MEMBERSHIP OF THE LAND REGISTRY JOINT STANDING COMMITTEE 2022/23

主席 Chairperson

土地註冊處
The Land Registry

譚惠儀女士

Ms Joyce TAM Wai-yee

委員 Members

土地註冊處
The Land Registry

方吳淑儀女士
(截至2022年8月)
彭嘉輝先生
(生效日期為2022年8月)
蔡恒璇女士
潘雪聰女士

Mrs Amy FONG NG Suk-yee
(Until August 2022)
Mr PANG Ka-fai
(With effect from August 2022)
Ms Christina CHOI Hang-suen
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
(截至2022年9月)
梁慧嫻女士
(生效日期為2022年9月)

Mr Isaac YUEN Wai-chuen
(Until September 2022)
Ms Alice LEUNG Wai-han
(With effect from September 2022)

(b) 2022/23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) 2022/23

主席 Chairperson

土地註冊處
The Land Registry

方吳淑儀女士
(截至2022年8月)
彭嘉輝先生
(生效日期為2022年8月)

Mrs Amy FONG NG Suk-yee
(Until August 2022)
Mr PANG Ka-fai
(With effect from August 2022)

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
(截至2023年1月)
劉可傑先生
(生效日期為2023年2月)
黃俊碩先生

Mr Alan CHAN Wai-hon
Mr Sammy CHOI Tze-kit
(Until January 2023)
Mr Ivan LAU Ho-kit
(With effect from February 2023)
Hon 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

<p>香港銀行公會 The Hong Kong Association of Banks</p>	<p>吳克鍾先生 (截至2022年4月) 姚敏樺女士 (由2022年6月至 2023年1月) 胡麗萍女士 (截至2023年1月) 陳頌賢女士 (生效日期為2023年2月) 鍾奧華先生 (生效日期為2023年2月)</p>	<p>Mr Andy NG Hak-chung (Until April 2022) Ms Christy YIU Man-wah (From June 2022 to January 2023) Ms Agatha WOO Lai-ping (Until January 2023) Ms Alieza CHAN (With effect from February 2023) Mr Eric CHUNG Ou-wa (With effect from February 2023)</p>
<p>香港測量師學會 The Hong Kong Institute of Surveyors</p>	<p>林增榮先生 (截至2023年1月) 鄧康偉博士 (截至2023年1月) 侯咏璇女士 (生效日期為2023年2月) 李民康先生 (生效日期為2023年2月)</p>	<p>Mr Alexander LAM Tsan-wing (Until January 2023) Dr Conrad TANG Hong-wai (Until January 2023) Ms HAU Wing-shuen (With effect from February 2023) Mr Paul LI Man-hong (With effect from February 2023)</p>
<p>土地註冊處 The Land Registry</p>	<p>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 (截至2022年8月) 劉少雯女士 (生效日期為2022年8月) 潘輝耀先生 潘雪聰女士 溫錫麟先生 原偉銓先生</p>	<p>Ms Emily FOK Wai-kan Mrs Cindy LAM TSE Shuk-ye Miss Kathy LAU Yun-ha Ms Alice LEUNG Wai-han Ms Delphine MA Sau-man Mr Andrew MAK Chun-wai Mr PANG Ka-fai (Until August 2022) Ms Eva LAU Siu-man (With effect from August 2022) Mr Kenneth POON Fai-yiu Ms Venelie POON Suet-chung Mr Francis WAN Mr Isaac YUEN Wai-chuen</p>
<p>香港律師會 The Law Society of Hong Kong</p>	<p>區健雯女士 齊雅安先生 鍾國強先生 梁智維先生 梁志賢先生 梁子恒先生</p>	<p>Ms AU Kin-man Mr Alson CHAI Mr Tommy CHUNG Kwok-keung Mr LEONG Chi-wai Mr Charlie LEUNG Chi-yin Mr Courtney LEUNG Tsz-hang</p>
<p>秘書 Secretary 土地註冊處 The Land Registry</p>	<p>蔡繡文女士</p>	<p>Ms Ella TSOI Sau-man</p>

(c) 2022/23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) 2022/23

主席 Chairperson

土地註冊處
The Land Registry

方吳淑儀女士
(截至2022年8月)
彭嘉輝先生
(生效日期為2022年8月)

Mrs Amy FONG NG Suk-yee
(Until August 2022)
Mr PANG Ka-fai
(With effect from August 2022)

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(e) 2022/23年度《土地業權條例》檢討委員會委員
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(生效日期為2022年8月)
陳慧迪女士

Ms Jasmine CHOI Suet-yung
(Until August 2022)
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Miss Wendy CHEN Wai-tik

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Lands Department
(Legal Advisory and Conveyancing
Office)

方劍峯先生
(截至2023年3月)
唐詠思女士
(生效日期為2023年3月)
黃祖貽女士
(截至2022年10月)
劉芊芊女士
(生效日期為2022年10月)

Mr Alan FONG Kim-fung
(Until March 2023)
Miss Anita TONG Wing-sze
(With effect from March 2023)
Ms Joey WONG Cho-ye
(Until October 2022)
Miss Freda LAU Kam-kam
(With effect from October 2022)

土地註冊處
The Land Registry

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(截至2022年8月)
彭嘉輝先生
(生效日期為2022年8月)
黃頌詩女士

Mrs Amy FONG NG Suk-yee
(Until August 2022)
Mr PANG Ka-fai
(With effect from August 2022)
Ms WONG Chung-sei

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秘書 Secretary

土地註冊處
The Land Registry

李寶君女士

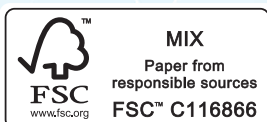
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The Land Registry Trading Fund Hong Kong

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