



香港土地注册处营运基金

The Land Registry Trading Fund Hong Kong



与时俱进

Move with **THE TIMES**

2022-23 ▶ 年报 ANNUAL REPORT

▶ 年报设计概念

Design Concept of the Annual Report

年报封面设计结合资讯科技与社区元素，透过3D等高线地形和光速前进的鼠标，融入未来城市的设计概念，标志着土地注册处凭其决心和毅力，力求创新与进步，配合政府以「提量、提速、提效、提质」为目标的土地发展策略，致力为大众提供优质和便捷的土地注册及资讯服务，以实现更高质量的发展，建设美好的未来，为香港市民带来更卓越的生活质素。

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年度土地注册处客户 联络小组(私营机构)委员	95	Membership of the Land Registry Customer Liaison Group (Private Sector) 2022/23
2022/23年度土地注册处客户 联络小组(公营机构)委员	97	Membership of the Land Registry Customer Liaison Group (Public Sector) 2022/23
2022/23年度《土地业权条例》 督导委员会委员	99	Membership of the Land Titles Ordinance Steering Committee 2022/23
2022/23年度《土地业权条例》 检讨委员会委员	100	Membership of the Land Titles Ordinance Review Committee 2022/23

年度重要事项 HIGHLIGHTS OF THE YEAR

财政摘要 FINANCIAL HIGHLIGHTS



收入：
Revenue:

\$499.7 百万元
million



运作成本：
Operating costs:

\$443.9 百万元
million



盈利：
Profit:

\$109.7 百万元
million



固定资产回报率：
Rate of return on fixed assets:

16.5%

业务摘要 BUSINESS HIGHLIGHTS



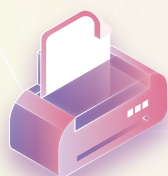
递交注册的土地文件数目：
No. of land documents delivered for registration:

416,673



查阅土地登记册宗数：
No. of searches of land registers:

5,498,956



提供土地纪录的影像处理副本及影印本份数：
No. of imaged copies and photocopies of land records supplied:

822,229



使用「综合注册资讯系统」网上服务查阅土地登记册：
Usage of Integrated Registration Information System Online Services for search of land registers:

94%



业主立案法团注册数目：
No. of Owners' Corporations (OC) registered:

119



业主立案法团文件存案数目：
No. of OC documents filed:

21,468



业主立案法团文件查阅数目：
No. of searches of OC documents:

22,811

奖项与认可 AWARDS AND RECOGNITION

2022年「公务员事务局局长嘉许状」计划

助理文书主任张笑芬女士是其中一位获颁发2022年「公务员事务局局长嘉许状」的公务员，以表彰其致力提供优质服务的优秀表现。

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「申诉专员嘉许奖」

高级土地注册主任刘少雯女士及文书主任叶懿贤女士获颁发2022年「申诉专员嘉许奖 — 公职人员奖」以表扬她们提供的优质服务。她们服务客户的专业精神为公务人员树立楷模。

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.

《土地注册处营运基金2020/21年报》奖项

Awards for Land Registry Trading Fund Annual Report 2020/21

《土地注册处营运基金2020/21年报》在不同的国际比赛中共夺得五个奖项：

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

比赛 Competition	奖项 Award	组别 Category
2022国际年报比赛大奖	金奖	非牟利机构(印刷年报) — 政府机构及办事处
2022 International Annual Report Competition Awards	Gold Award	Non-Profit Organisation (Print A.R.) — Government Agencies & Offices
	金奖	封面照片／设计 — 政府机构及办事处
	Gold Award	Cover Photo/Design — Government Agencies & Offices
	铜奖	内页设计 — 政府机构及办事处
	Bronze Award	Interior Design — Government Agencies & Offices
美国传媒专业联盟2021 Vision Awards	金奖	印刷本年报 — 市／州／国家政府
League of American Communications Professionals 2021 Vision Awards	Gold Award	Print-Based Annual Reports — Government — City/State/National
2022澳大拉西亚年报奖	铜奖	一般奖项
2022 Australasian Reporting Awards	Bronze Award	General Award



获颁连续15年或以上「同心展关怀」标志

土地注册处获香港社会服务联会颁发连续15年或以上「同心展关怀」标志，以表扬本处持续关怀社会的承诺。

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人才企业嘉许计划」

土地注册处于2021年4月1日至2023年3月31日获嘉许为「人才企业」，以表扬本处在人才培训及发展的卓越表现。

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.



处长的话

Message from the Land Registrar



我很高兴向大家提交截至2023年3月31日止财政年度的土地注册处营运基金报告。这期间给我们带来了机遇和挑战。

随着2019冠状病毒病第五波的疫情逐渐受控，物业市场自2022年4月起逐步加快复苏步伐。然而，全球经济前景、本地经济复苏速度及加息的不明朗因素持续笼罩市场。

在2023/2024年度财政预算案宣布下调从价印花税后，住宅物业市场于2023年第一季度重回平稳发展。土地注册处应对了这些营商环境的挑战，并以强大的应变力令业务重拾增长势头。

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.

保持应变力并实现增长

在充满挑战的营商环境下，我们的业务量经历了起伏。与2021/22年度相比，本年度递交注册的文件及查阅土地登记册的总宗数分别减少21.6%及9.0%。本处的收入及盈利(包括利息收入)亦分别减少3.6%至4.997亿元及9.5%至1.097亿元，其主要原因是办理文件注册、查册和提供副本的业务量整体下跌所致。

面对这些挑战，土地注册处一直采取审慎和节约成本的措施，同时致力维持服务的质素。受惠于社交距离措施全面放宽、市场气氛改善，加上2023年初本地经济复苏，土地注册处营运基金在2022/23年度整体财务的固定资产回报率为16.5%，达到由财政司司长根据《营运基金条例》(第430章)厘定6%的固定资产目标回报率。

紧握电子政府的发展

抓紧创科的机遇对社会未来福祉及推动经济朝高质量发展至关重要。土地注册处一直是推动崭新电子政府服务的先驱。

我们为此扩大了「智方便」的应用范围。在查册服务方面，我们进一步为非经常用户及自助查册用户引入了「智方便」，以提升用户体验，让他们更快捷和安全地使用「综合注册资讯系统」网上服务。目前，我们为市民提供的查册服务均全面支援「智方便」，反映我们全力支持电子政府的倡议并以建设智慧政府为目标。

随着近年手机电子钱包的应用不断增加，我们自2022年6月起已将电子支付渠道扩展至快速支付系统「转数快」。我们的查册服务柜位亦已设置「转数快」二维码装置。

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.

为使「物业把关易」更简便易用，我们于2022年7月起为登记用户推出了两项增值服务选项，让用户可以透过附加电邮地址及手机短讯接收提示通知。为鼓励更多业主订购此服务以保障其权益，备受欢迎的一次过订购方式的费用亦于2023年1月起由580元下调至380元。

我们的「综合注册资讯系统」网上服务和「物业把关易」已加入粤港澳大湾区「跨境通办」计划，让粤港两地的企业和市民享用简易便捷的跨境查册服务，有利于加强香港与大湾区的经济合作。

先于新批土地推行业权注册制度(「新土地先行」方案)

香港自1844年起一直实行契约注册制度。推行业权注册制度旨在为物业业权提供更佳保证和明确性，并简化物业转易程序。「新土地先行」方案可让香港早日实行业权注册制度，以提高物业转易的效率、改善营商环境及提升香港的竞争力。

「新土地先行」方案获得立法会发展事务委员会和《土地业权条例》督导委员会成员的支持，我们正在拟备《土地业权条例》(第585章)及其附属法例的法例修订，目标是在2024年将有关修例建议提交立法会。

业权注册制度将为物业转易及其注册的方式带来转变。我们致力在法例修订及随后在新批土地上实施的过程中，与主要持份者和从业员紧密合作。

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.

致力建设更美好的香港

《行政长官2022年施政报告》把土地和房屋作为政府的首要任务，透过提量、提速、提效和提质以切实回应市民的住屋需求及创造强劲增长动力。

发展「北部都会区」是驱动香港增长的新引擎，亦是香港再创高峰的策略发展。香港正透过多项措施配合国家「十四五」规划和粤港澳大湾区发展战略，以巩固香港作为大湾区重要区域枢纽的独特地位。

土地注册处准备就绪，透过为市民和政府部门提供高效率的土地注册及查册服务，以支持政府的各项土地及房屋政策。实施业权注册制度将进一步提升物业市场的健康运作，对香港的未来经济发展至关重要。

我希望借此机会感谢员工的辛勤工作并提供优质服务。我亦感谢客户及持份者在过去一年给予的宝贵支持。我深信在大家的不懈努力和帮助下，我们可以昂首阔步为社会提供更优质的服务。

谭惠仪女士，JP

土地注册处处长

土地注册处营运基金总经理

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

土地注册处
The Land Registry
概览
AT A GLANCE



土地注册处于1993年8月成为香港最先以营运基金形式运作的政府部门之一。土地注册处营运基金是在商业原则下按自负盈亏的基准运作，须达致与政府所协定按固定资产平均净值计算的回报率。营运基金的年报及经审计署署长认证的财务报表，每年均须提交香港特别行政区立法会省览。

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、信念及职能

VISION, MISSION, VALUES AND FUNCTIONS

我们的理想

我们竭尽所能，凡事做到最好。

Our Vision

To be the best in all that we do.

我们的使命

- * 确保为客户提供稳妥方便的土地注册和资讯服务。
- * 开发人力资源、发展资讯科技、优化服务环境，确保为客户提供高效及优质服务。
- * 与时俱进，提倡及循序落实香港土地业权注册制度。

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.

我们的信念

- * **持平守正**
以至诚的态度及操守接待客户及工作伙伴。
- * **追求卓越**
一丝不苟，力臻完美。
- * **诚挚尊重**
竭诚尊重和信任客户及工作伙伴。
- * **积极学习**
与客户、工作伙伴和海内外同业紧密联系、交流学习，为社会提供更佳服务。

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.

我们对香港的价值

- * 香港有超过半数家庭是物业的注册业主。
- * 截至2023年3月，银行及金融机构以注册土地和物业作抵押的贷款约为36,750亿港元。
- * 2022/23年度查阅注册资料超逾500万宗。
- * 超过130个政府部门和机构使用土地注册处的资料进行物业交易、物业管理、规划研究以至执法等工作。
- * 土地注册资料显示的物业交易可追溯至1844年，乃香港经济和社会历史的重要资料宝库。

职能

土地注册处的主要职能如下：

- * 按照《土地注册条例》（第128章）及《土地注册规例》的规定，备存土地登记册及相关的土地纪录，以执行土地注册制度；
- * 为市民提供查阅土地登记册及其他土地纪录的设施；
- * 向政府部门及机构提供物业资料；以及
- * 按照《建筑物管理条例》（第344章）的规定，处理业主立案法团的注册申请。

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

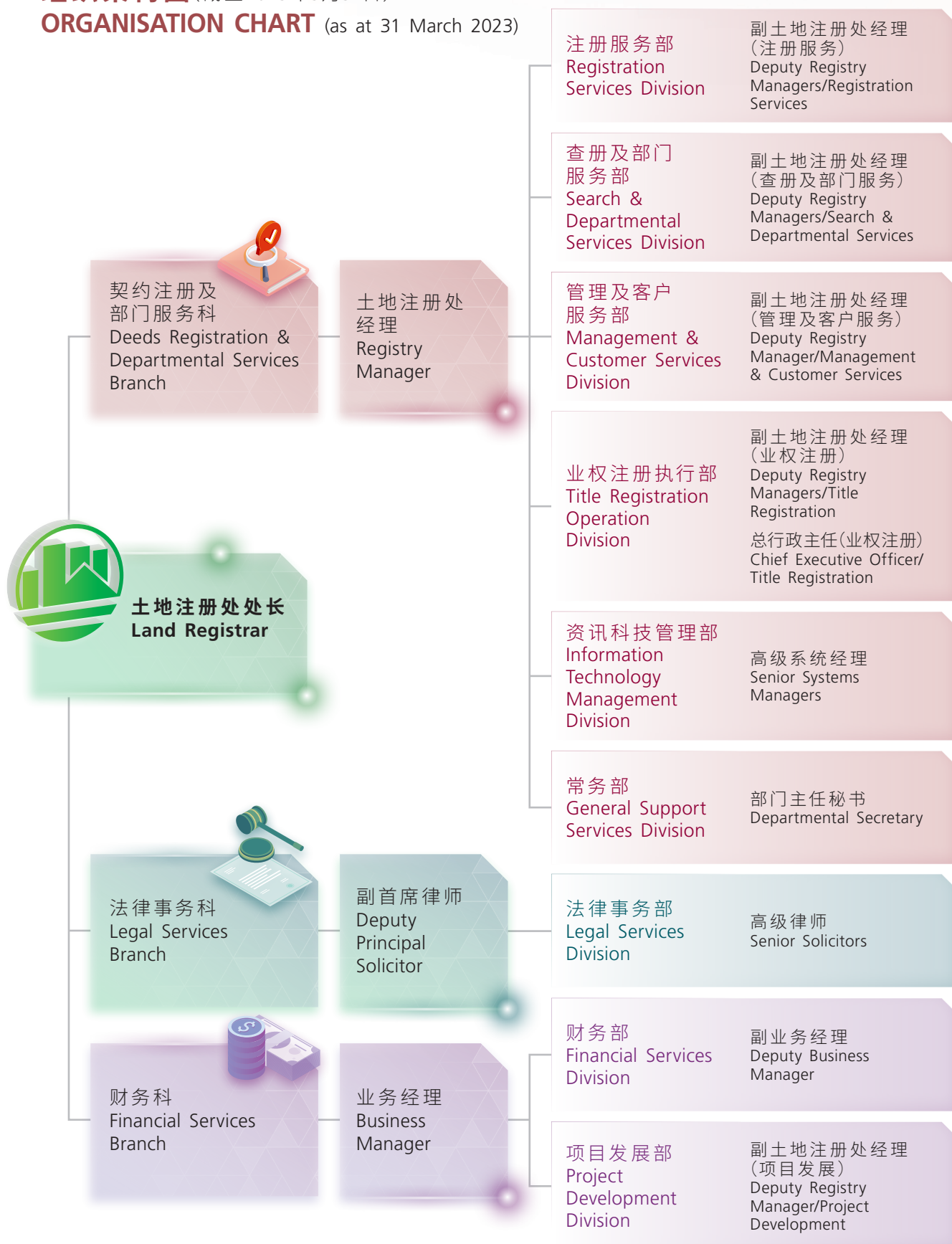
The Land Registry's main functions are to:

- * 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).



组织架构图 (截至2023年3月31日)

ORGANISATION CHART (as at 31 March 2023)



管理层团队 MANAGEMENT TEAMS



土地注册处处长及各科主管 The Land Registrar and Branch Heads

1 谭惠仪女士，JP (土地注册处处长)
Ms Joyce TAM, JP (Land Registrar)

2 彭嘉辉先生(土地注册处经理)
Mr K. F. PANG (Registry Manager)

3 蔡恒璇女士(副首席律师)
Ms Christina CHOI (Deputy Principal Solicitor)

4 潘雪聪女士(业务经理)
Ms Venelie POON (Business Manager)



契约注册及部门服务科 Deeds Registration and Departmental Services Branch

- | | |
|--|--|
| 1 彭嘉辉先生(土地注册处经理)
Mr K. F. PANG (Registry Manager) | 7 黄柏森先生(总行政主任)
Mr Patrick WONG (Chief Executive Officer) |
| 2 马秀文女士(副土地注册处经理)
Ms Delphine MA (Deputy Registry Manager) | 8 林谢淑仪女士(副土地注册处经理)
Mrs Cindy LAM (Deputy Registry Manager) |
| 3 原伟铨先生(副土地注册处经理)
Mr W. C. YUEN (Deputy Registry Manager) | 9 梁慧娴女士(副土地注册处经理)
Ms Alice LEUNG (Deputy Registry Manager) |
| 4 潘辉耀先生(副土地注册处经理)
Mr Kenneth POON (Deputy Registry Manager) | 10 温锡麟先生(副土地注册处经理)
Mr Francis WAN (Deputy Registry Manager) |
| 5 任美琼女士(部门主任秘书)
Ms Tina YAM (Departmental Secretary) | 11 刘少雯女士(副土地注册处经理)
Ms Eva LAU (Deputy Registry Manager) |
| 6 霍伟勤女士(高级系统经理)
Ms Emily FOK (Senior Systems Manager) | 12 麦振威先生(高级系统经理)
Mr Andrew MAK (Senior Systems Manager) |



法律事务科 Legal Services Branch

- | | |
|---|--|
| 1 蔡恒璇女士(副首席律师)
Ms Christina CHOI (Deputy Principal Solicitor) | 4 黄颂诗女士(高级律师)
Ms Joyce WONG (Senior Solicitor) |
| 2 许鹰硕先生(高级律师)
(生效日期为2023年4月3日)
Mr Stanley HUI (Senior Solicitor)
(With effect from 3 April 2023) | 5 叶健辉先生(高级律师)
(生效日期为2022年12月5日)
Mr David IP (Senior Solicitor)
(With effect from 5 December 2022) |
| 3 陆钧韦先生(高级律师)
Mr Wesley LUK (Senior Solicitor) | 6 李宝君女士(高级律师)
Ms Shirley LEE (Senior Solicitor) |



财务科 Financial Services Branch

1

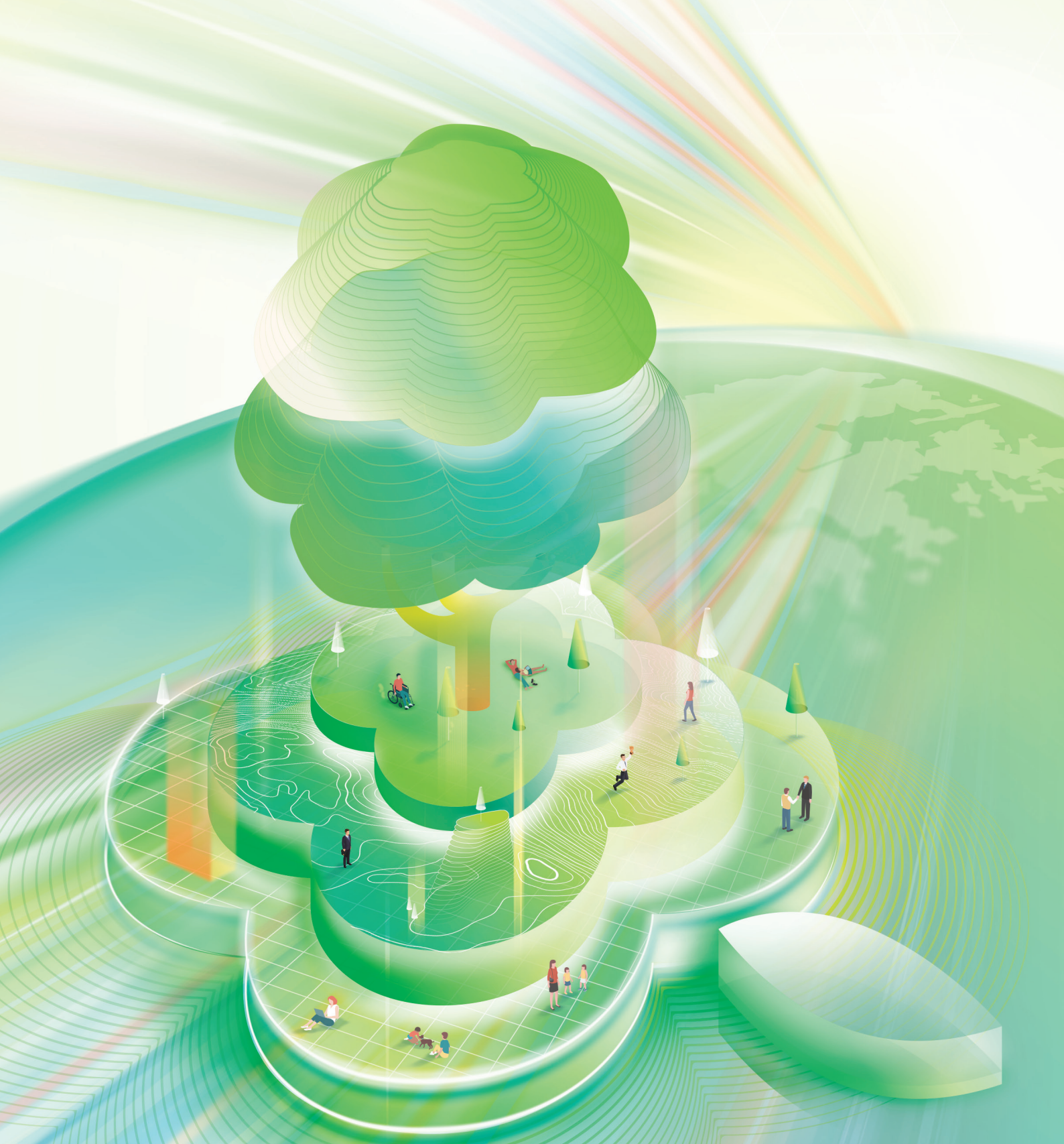
潘雪聪女士(业务经理)
Ms Venelie POON (Business Manager)

2

梅竹辉先生(副业务经理)
Mr Eddie MUI (Deputy Business Manager)

3

蔡绣文女士(副土地注册处经理)
(生效日期为2023年7月31日)
Ms Ella TSOI (Deputy Registry Manager)
(With effect from 31 July 2023)



环境、社会及管治 报告

ENVIRONMENTAL, SOCIAL
AND GOVERNANCE Reporting

企业社会责任

土地注册处十分重视社会责任，致力成为优秀的企业公民。我们的承诺可见于以下六个主要范畴：

复常之路

2019冠状病毒病的疫情为土地注册处提供的服务带来重大挑战。我们因应疫情的变化而实施防疫措施，以期在保障员工和市民安全的同时，亦能维持全方位的服务。本处于2022年4月恢复正常运作并提供全面的公共服务。随着政府在2022年年底颁布各种放宽社交距离措施的指令，我们重新参与义工和企业活动，以体现我们对服务社会的承担。

支持慈善及义工活动

在2019冠状病毒病的疫情期间，本处员工参与协助社区抗疫的志愿工作。其后，我们更积极支持慈善和义工活动。

除了参加由香港公益金举办的各项慈善活动，包括「绿色低碳日」、「公益金便服日」、「公益爱牙日」及公益行善「折」食日外，土地注册处义工队自2022年7月成立以来亦积极投入各种义工活动，包括在中秋节和农历新年探访长者家庭、为青少年举办羽毛球训练班、杯子蛋糕烘焙坊和破冰游戏活动，以及为需要食物援助的人士制作膳食餐盒和收集面包。我们的员工致力为关爱共融的社会作出贡献。

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.



慈善及义工活动
Charity and voluntary activities

促进平等机会及无障碍环境

我们乐于分担社会责任，致力消除雇佣方面的歧视(包括基于性别、残疾、家庭岗位及种族的歧视)，以及促进全体员工的平等机会。

在2022/23年度，我们共有27名残疾员工，占本处员工总人数的5%。我们会为有需要的残疾员工提供辅助器材，以助他们履行职务。

我们也致力为市民提供无障碍设施，并委任无障碍主任和助理无障碍主任为有需要的人士提供协助。我们为无障碍主任、助理无障碍主任和驻场地的员工提供相关讲座和所需培训，并会定期作出检讨，以确保无障碍设施畅通易达。

为表扬我们的持续努力，香港社会服务联会已将我们位于金钟道政府合署19楼的客户服务中心列入「无障碍友善企业／机构名单」。

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.



本处安排了外展经验分享讲座，以提升员工对残疾人士需求的认知和理解。

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

在2022年，我们继续参与公务员事务局的「残疾学生实习计划」，为有需要人士提供培训实习的机会。我们共安排四位实习生在查册及部门服务部和常务部工作，为部门提供一般的行政及文书支援，并为实习生安排导师以提供适时的工作协助和指导。

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.



我们邀请社会企业竞投本处办公室的清洁服务合约，以促进弱势社群的就业机会。

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

关注雇员的职业健康

我们十分重视雇员的职业安全与健康。自1997年起，我们成立部门安全管理委员会，负责为部门制定及推行职业安全与健康的政策。我们已颁布周全的职业安全指引和程序，并为员工提供符合人体工程学的办公室家具和设施，以促进员工的职业健康。此外，我们定期进行巡查，以确保工作间的安全。

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，我们为员工举办28个讲座／工作坊，相关课题包括急救训练、预防筋肌劳损、预防滑倒、绊倒和跌倒的意外，以及压力管理等。我们亦透过外界的专业人士为员工提供辅导服务，协助他们面对与工作相关或其个人的问题。

为提高员工对工作安全与身心健康的认知，我们定期透过《员工通讯》提供实用的资讯和贴士。此外，员工康乐会资助同事参与各类体育活动，以推广身心健康。在2023年1月及2月，我们的同事分别参与了由建造业议会举办的「建造业开心跑2023」及第25届「渣打香港马拉松」。鉴于所有社交距离限制均已取消，员工康乐会计划为员工举办多元化的康乐活动。

我们致力为员工提供舒适及安全的工作环境。在2022/23年度，我们致力透过增加绿化元素和为办公室进行必要的装修工作，以营造一个愉快舒适的工作环境。

此外，我们自2003年起参与由环境保护署举办的「室内空气质素检定计划」。我们位于九龙湾「一号九龙」的办事处及其他所有办事处在2022年分别获得「卓越级」和「良好级」证书。为提供喂哺母乳的友善环境，我们提供哺乳设施，供产假后返回工作岗位并希望继续授乳的女性员工使用。

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.

凝聚团队力量

员工资源是我们的重要资产。为加强管理层与员工之间的沟通及合作，「部门协商委员会」约每季度举行一次会议，作为公开讨论所有影响员工福祉事宜的平台。此外，「土地注册处员工建议书审核委员会」为全体员工提供有效的途径，就精简部门运作及改善工作效率提出建议。员工之间体现了更好的团队努力和合作，并提升了生产力。

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，土地注册处设有一个全面且易于使用的「知识管理系统」，供我们的员工在日常运作中使用，从而提升他们的工作效率，及促进部门有系统地管理和分享知识。

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.

我们的「工作表现奖励计划」促进和培育员工的客户服务文化，并提高他们的生产力。本处也设立「最佳前线员工奖励计划」，以表扬前线员工的优秀表现。

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.

持守环保意识

为持续推动环保管理并确保部门各项业务和日常运作符合环保原则，我们已采取以下措施：

- * 制定清晰的环保政策，订明须采取行动的主要范畴；
- * 公布环保管理指引；
- * 定期到各个办公室进行环保审核和突击巡查；
- * 继续实行「减少使用」、「废物利用」、「循环再造」及「替代使用」的环保政策，并有效使用能源和资源；
- * 使用环保采购，以及要求负责办公室清洁的营办商采取环保做法；
- * 透过定期的内部通讯，向员工推广环保意识；
- * 在切实可行范围内减少用纸及重用纸张；
- * 于办公室安装自动感应照明设备；
- * 把绿化概念融入办公室的设计；以及
- * 筹备推行政府的电子档案保管系统，引入以电子档案取代纸本档案的存档方式。

涵盖本处详尽环保表现的《2022年管制人员环保报告》可在[土地注册处的网站](#)浏览。

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](#).

企业管治

管治架构

本处以问责、诚信及透明度为基石，透过制定的服务标准，力求达致最佳的企业管治水平。

问责

本处须分别向发展局和财经事务及库务局负责及汇报部门的业绩和财务表现。我们每年会向两个决策局呈交中期企业计划暨年度业务计划，以供批核。企业计划订定本处未来五年的发展纲领，而业务计划则作为评核本处每年业绩的基准。我们定期与发展局开会，以检讨业务表现。发展局亦会为我们的工作给予政策指引。此外，我们与负责监督本处财务表现的财经事务及库务局定期联系。

诚信

根据《营运基金条例》(第430章)，本处可自主进行资本投资及运用资源，以灵活回应服务需求及提高营运效率。在灵活自主的基础下，我们执行职务时须履行恪守诚信的责任。土地注册处全体人员均须遵守部门指引及相关的政府规则和规章，以妥善履行日常职责。土地注册处经理是本处的诚信事务主任，负责监督部门的诚信管理事宜。本处除为员工举办有关的培训课程及工作坊外，亦会定期公布及传阅有关诚信管理的指引和通告，以提升员工对诚信管理的认知。

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

本处奉行以高透明度运作的原则。根据《营运基金条例》，我们每年须呈交营运基金的年报连同经审计署署长审核的财务报表予立法会省览。为让公众知悉部门业务和物业市场的情况，我们每月会发表土地注册和查册的统计数据。

服务承诺

本处自1993年成立营运基金后，每年均会检讨「服务承诺」，以贯彻我们持续提升服务质素和效率的承诺。

本处大部份的服务均能达到2022/23年度承诺的目标，但在2022年第一季度本处为减低2019冠状病毒病的传播风险采取了特别上班安排，导致在十项服务中有两项注册服务未能达到承诺的目标。尽管本处已于2022年下半年全力清理积压的注册工作并赶上所有服务承诺的目标，该两项注册服务的整体表现仍未能达到2022/23年度的目标。附件I (a)列出本处于年内的服务承诺和实际表现。

本处将于来年提升「办理土地文件注册」及「为再交付注册的中止注册文书办理注册」的服务标准并修订其服务指标。2023/24年度新的服务承诺载于附件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).

客户沟通

高效的客户支援服务

我们致力提供卓越和专业的客户服务。为促进以客为本的服务文化，我们透过不同渠道提供互动的客户支援服务，例如与效率促进办公室辖下的1823电话中心合作，以提供24小时的客户服务热线，并于金钟道政府合署的客户服务中心和位于大埔、元朗和荃湾的新界查册中心设立一站式的客户服务柜位。

特设的客户联络平台

我们亦会透过特设的客户联络平台与业务伙伴(包括香港律师会及其他私营和公营机构客户)保持紧密联系，以收集他们对本处服务的意见。

土地注册处联合常务委员会成立已久，成员包括土地注册处处长、其下的高级管理团队及香港律师会的代表。委员会定期举行会议，就土地注册事宜及本处向法律界人士所提供的服务进行商讨和交流意见。

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.

土地注册处联合常务委员会
Land Registry Joint Standing
Committee



本处也透过设立两个客户联络小组(私营机构和公营机构),让客户了解本处的最新计划、服务和工作程序,在业务运作和服务提供事宜上促进意见交流,以及就客户的意见作出回应。私营机构客户联络小组的成员来自法律界、专业机构及工商团体;公营机构客户联络小组的成员则来自政府部门及公营机构。

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.



客户联络小组(私营机构) Customer Liaison Group (Private Sector)



客户联络小组(公营机构) Customer Liaison Group (Public Sector)

土地注册处联合常务委员会和客户联络小组的成员名单分别见附件II (a)、(b)及(c)。

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

迅速回应客户的意见

本处经常透过各种渠道听取客户的意见，以提升各项服务。我们于2022年5月至8月期间委聘顾问公司进行了客户满意度意见调查，以了解客户对我们服务的满意程度，并收集其意见以不断优化服务。

客户对本处的客户服务中心／新界查册中心的服务、柜位查册服务、递交契约服务、客户服务热线，以及「综合注册资讯系统」网上服务的整体满意度(包括「非常满意」和「颇满意」评分)为91%。

我们十分重视收集到的所有意见和建议，并会作出跟进，以继续提升服务质素。

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%.

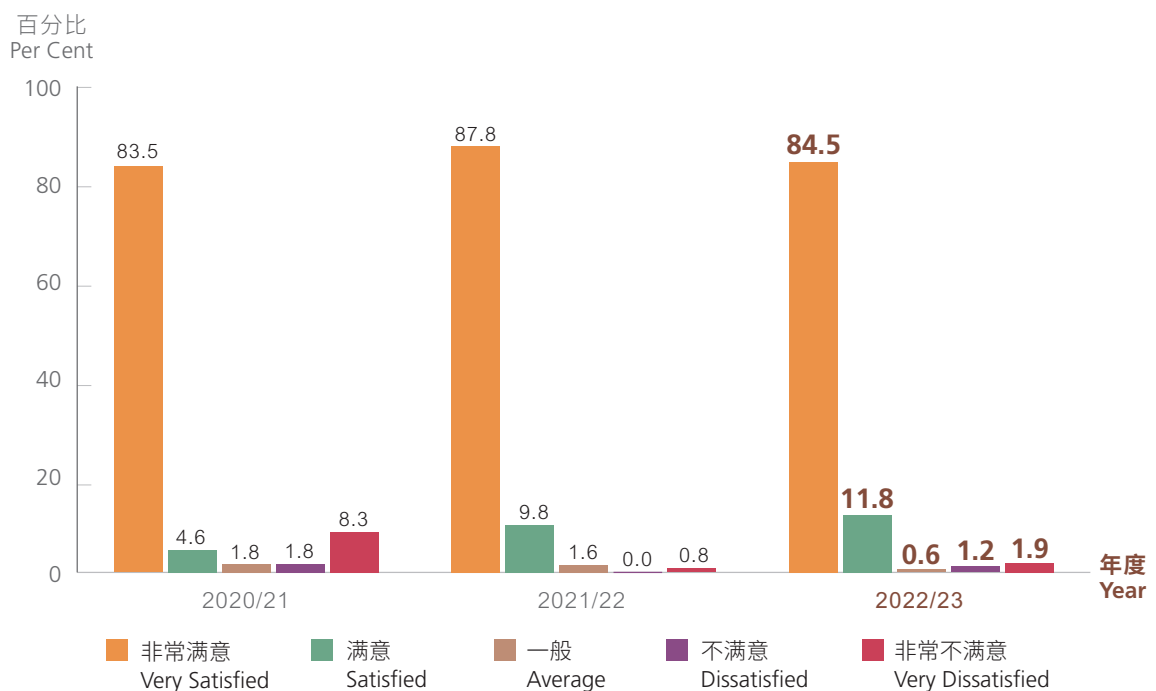
We treasure all the views and suggestions received and will follow up for continuous service improvements.



在2022/23年度，我们从意见卡收到客户对本处服务的满意度维持高水平（「非常满意」和「满意」程度达96.3%），并透过客户服务热线、部门网站、意见卡、来信和电邮渠道接获40个客户表扬。

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.

客户满意程度 CUSTOMER SATISFACTION RATE



注：由于「四舍五入」关系，个别项目的百分率数字总和可能不等于100%。

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

完善的投诉管理制度

本处拥有完善的投诉管理制度以供公众监督和处理投诉。由本处接获或是经由其他政府部门转介的投诉共有12项，所有个案均已获迅速回应及圆满处理。

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.

业务回顾

BUSINESS Review



办理土地文件注册

影响土地的文件均送交本处位于金钟道政府合署的客户服务中心办理注册。

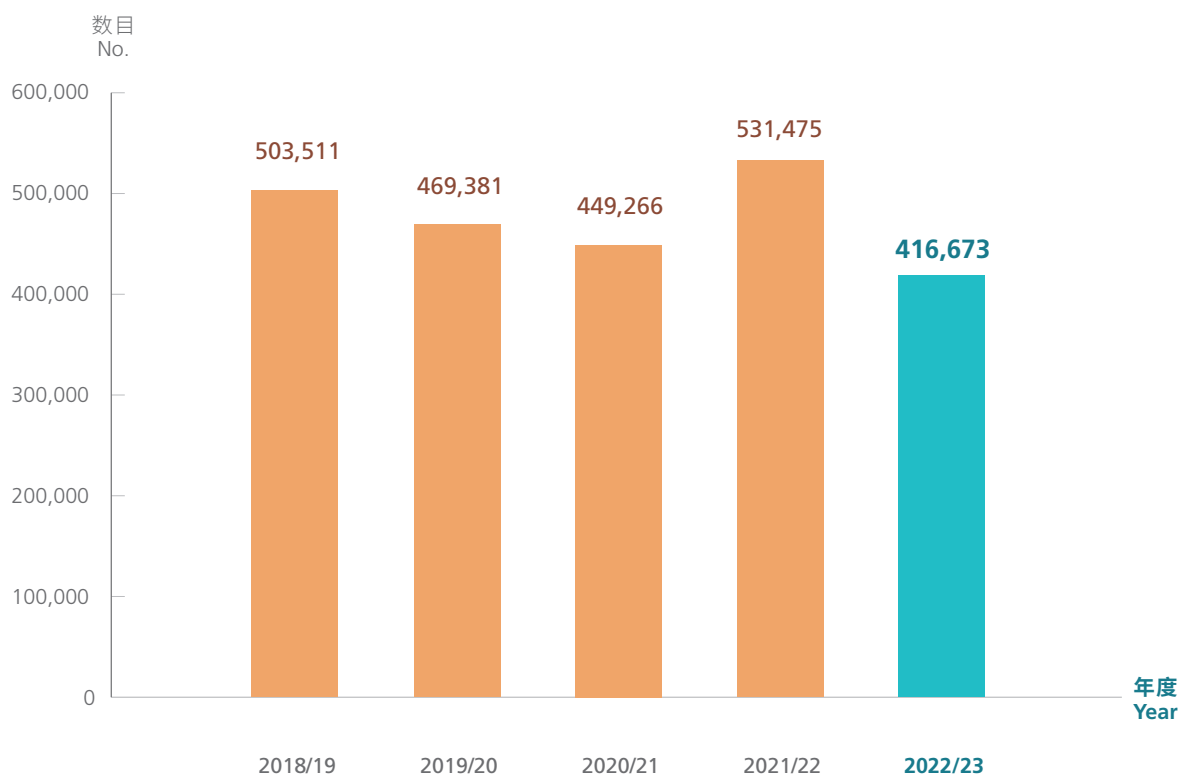
在2022/23年度，送交注册的土地文件共416,673份，较2021/22年度减少21.6%。

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.

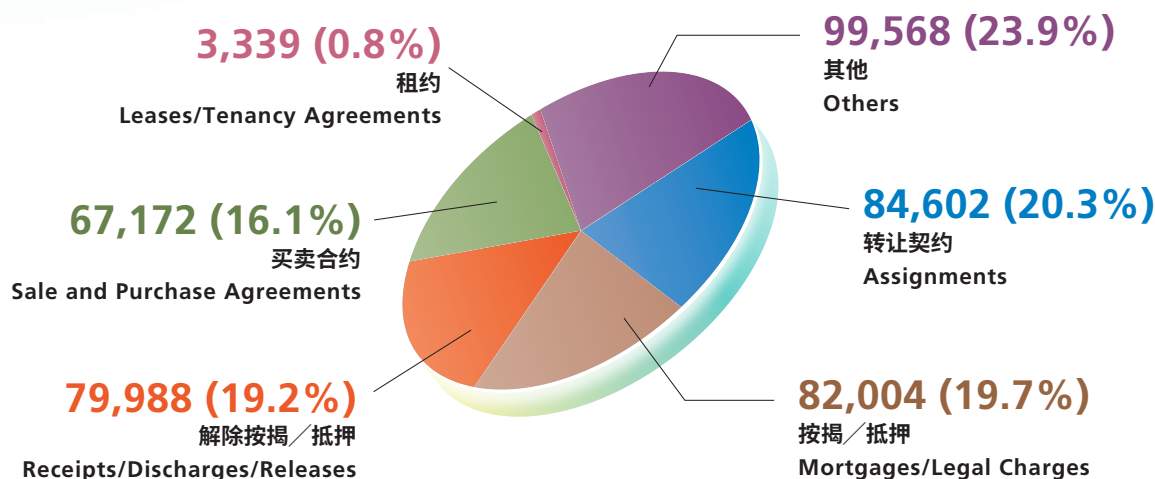
送交注册的土地文件数目
NO. OF LAND DOCUMENTS DELIVERED FOR REGISTRATION



年内收到的主要文件类别包括楼宇买卖合同、转让契约、按揭／抵押及解除按揭／抵押，占全年收到文件总数的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.

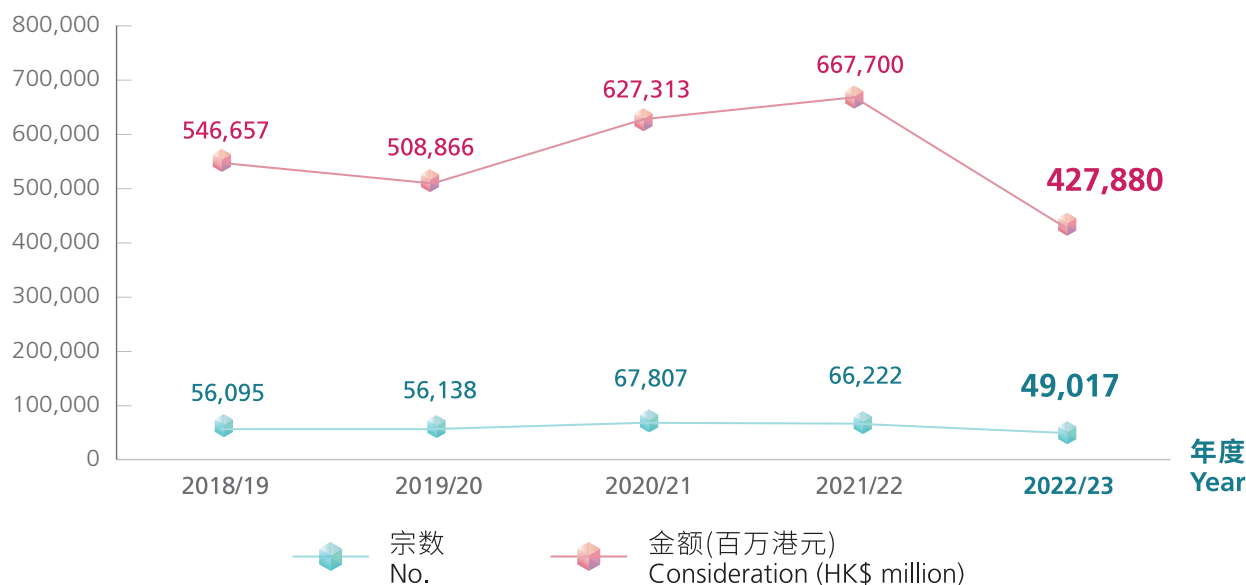
2022/23年度送交注册的土地文件类别 DISTRIBUTION OF LAND DOCUMENTS LODGED FOR REGISTRATION IN 2022/23



在2022/23年度送交注册的所有楼宇买卖合同中，住宅楼宇买卖合约的宗数和总值分别是49,017份(较去年减少26%)及4,278.8亿元(较去年减少35.9%)。一般而言，这类合约的数量是反映物业市场交投情况的重要指标。

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.

送交注册的住宅楼宇买卖合同宗数和金额 NO. AND CONSIDERATION OF SALE AND PURCHASE AGREEMENTS OF RESIDENTIAL UNITS DELIVERED FOR REGISTRATION



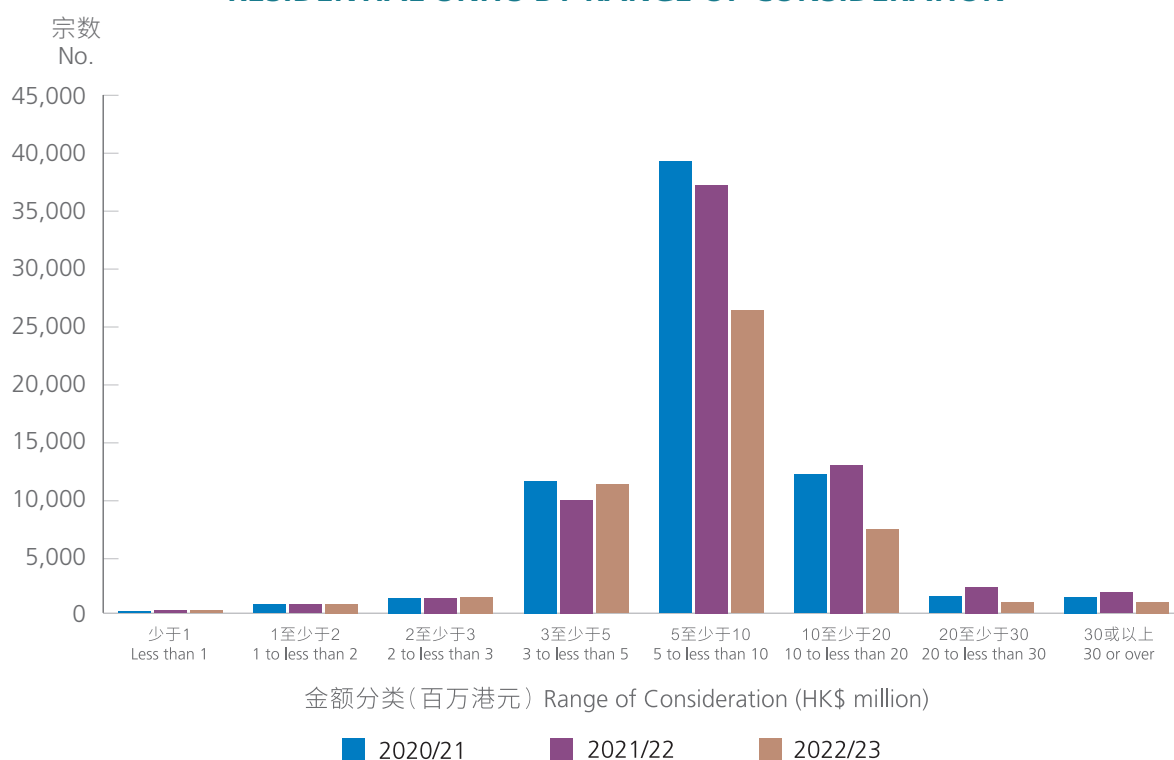
注：上述统计数字并不包括居者有其屋、私人机构参建居屋及租者置其屋等计划下的住宅买卖，除非有关单位转售限制期届满并已补偿差价。

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，大多数住宅楼宇的交易金额是介乎500万至1,000万港元之间。年内交易金额超过500万港元的住宅楼宇交易显著减少。

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.

按金额分类的住宅楼宇买卖合同宗数 NO. OF SALE AND PURCHASE AGREEMENTS OF RESIDENTIAL UNITS BY RANGE OF CONSIDERATION



金额分类 Range of Consideration		2020/21		2021/22		2022/23	
(百万港元) (HK\$ million)		宗数No.	%	宗数No.	%	宗数No.	%
少于1	Less than 1	169	0.2	241	0.4	221	0.5
1至少于2	1 to less than 2	758	1.1	770	1.2	786	1.6
2至少于3	2 to less than 3	1,305	1.9	1,318	2.0	1,395	2.8
3至少于5	3 to less than 5	11,493	16.9	9,824	14.8	11,185	22.8
5至少于10	5 to less than 10	39,203	57.8	37,147	56.1	26,254	53.6
10至少于20	10 to less than 20	12,033	17.7	12,841	19.4	7,261	14.8
20至少于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
总数	Total	67,807	100.0	66,222	100.0	49,017	100.0

注：由于「四舍五入」关系，个别项目的百分率数字总和可能不等于100%。

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

查阅土地纪录服务

土地注册处备存土地纪录，目的是防止秘密及有欺诈成分的物业转易，以及提供容易追溯和确定土地财产及不动产权的方法。

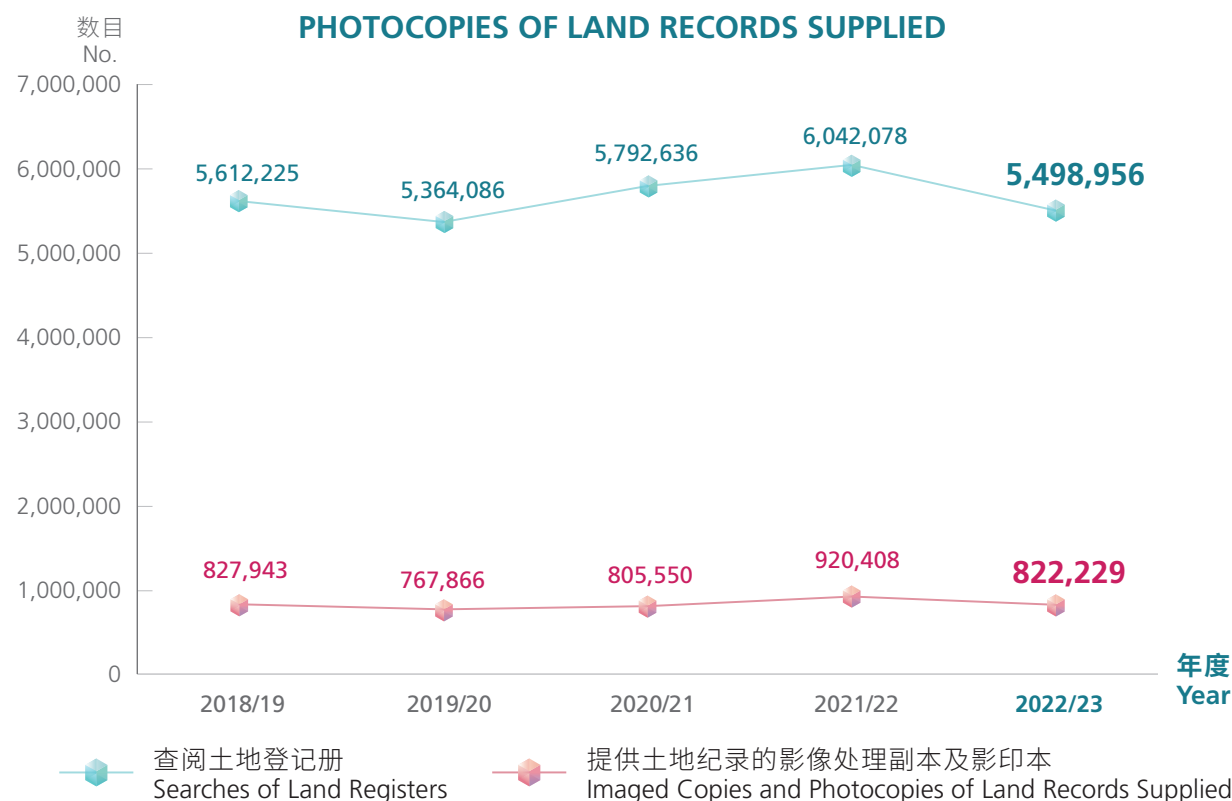
在2022/23年度，查阅土地登记册的宗数，以及提供土地纪录的影像处理副本和影印本的总数分别为5,498,956宗（较去年减少9.0%）及822,229份（较去年减少10.7%）。

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.

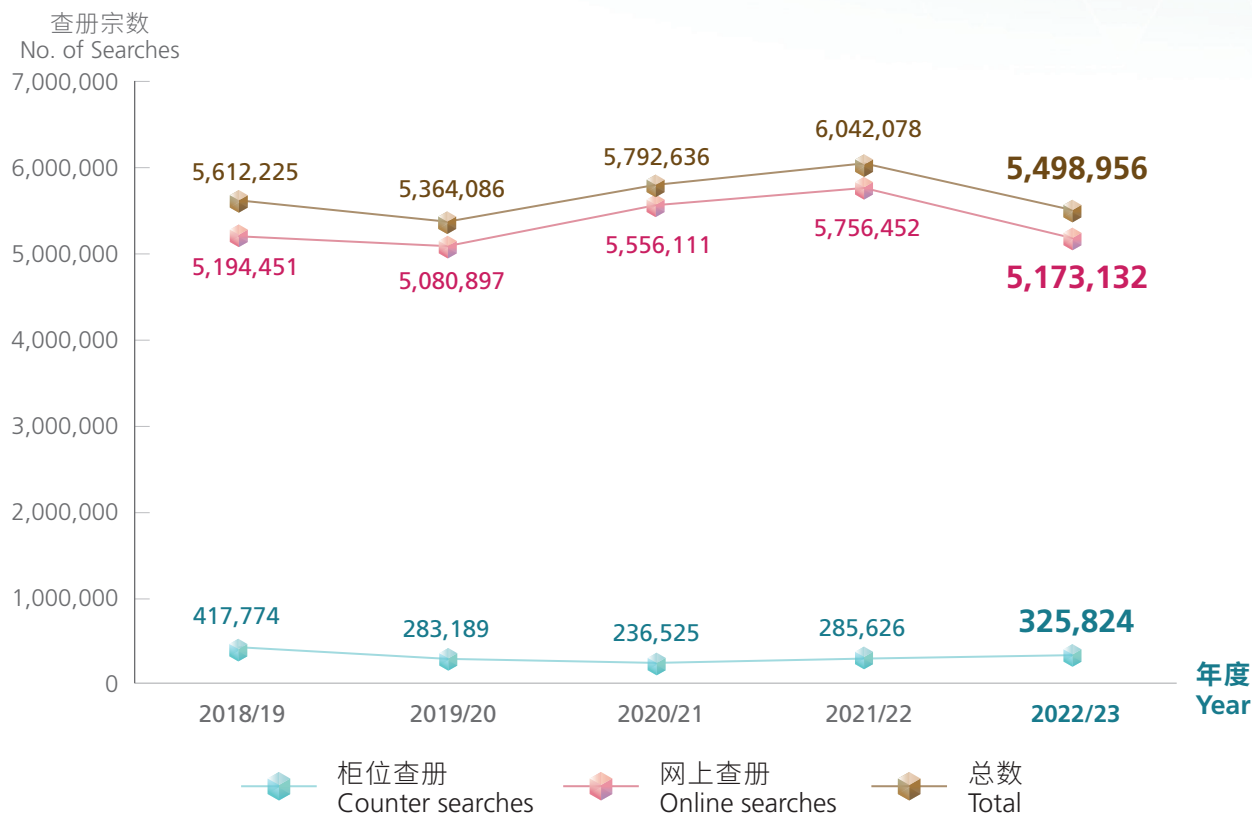
查阅土地登记册宗数和提供土地纪录的影像处理副本及影印本份数
NO. OF SEARCHES OF LAND REGISTERS AND IMAGED COPIES AND PHOTOCOPIES OF LAND RECORDS SUPPLIED



本处透过「综合注册资讯系统」网上服务 (www.iris.gov.hk) 的简便平台，提供查阅土地纪录的服务。年内，网上查阅土地登记册占总查册量的94%。公众人士可以非经常用户或登记用户身分进行查册。在2022/23年度，登记用户的数目共增加28个（上升1.9%），总数达1,520个。本处位于金钟道政府合署的客户服务中心，以及位于大埔、元朗和荃湾的新界查册中心亦设有柜位查册服务。

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.

查阅土地登记册宗数 NO. OF SEARCHES OF LAND REGISTERS



本处每年均会推出新版的《街道索引》及《新界地段／地址对照表》(《对照表》)，方便公众人士查阅土地纪录。公众可在[本处网站](#)或透过「综合注册资讯系统」网上服务网站的超连结，免费浏览《街道索引》及《对照表》的网页版。截至2023年3月31日，在2022年4月29日推出的《街道索引》及《对照表》网页版录得超过31,000浏览人次。

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.

业主立案法团服务

政府的一贯政策是鼓励业主根据《建筑物管理条例》(第344章)成立业主立案法团，以便他们更有效地管理大厦。根据该条例，土地注册处负责办理业主立案法团的注册事宜，并就业主立案法团的纪录提供存案和查阅服务。在2022/23年度，新注册的业主立案法团共有119个，全港的业主立案法团总数增至11,325个。年内，业主立案法团的文件存案和查阅总数分别为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.

物业把关易

2019年1月推出的「物业把关易」订购服务，帮助业主监察其物业的土地登记册，以保障其土地权益免受欺诈风险。每当有涉及其物业的文书交付本处注册，用户便会收到电邮提示。为进一步提供简易便捷的服务，我们在2022/23年度提供更多增值服务选项。用户可提供一个附加电邮地址供其授权收件人收取电邮通知副本，以及／或提供一个香港流动电话号码，以便当「物业把关易」通知书发送到指定的电邮地址时，同时收到提示短讯。我们并就网上申请提供更多电子付款方式。这些优化服务备受用户欢迎。

为鼓励更多业主订购「物业把关易」服务，由2023年1月1日起，一次过订购方式的费用已由580元下调至380元。我们设计了新的海报、横幅和短片，并展开了一连串的宣传推广活动，包括向持份者发出宣传信件／电邮，以及透过地产代理监管局和乡议局等的刊物宣传服务。同时，我们已于各电视台和电台频道增加播放此服务的电视宣传短片和电台宣传声带。土地注册处处长在一个电视专题节目的访问环节中，向业主介绍服务是有助保障其物业权益的好帮手，该节目亦已于2023年2月播出。

为保持宣传的势头，我们会开展更多宣传渠道包括社交媒体平台，以广泛接触市民，从而提升他们对「物业把关易」的认识。

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.



于2023年1月推出新设计的宣传海报、横幅、单张和短片。

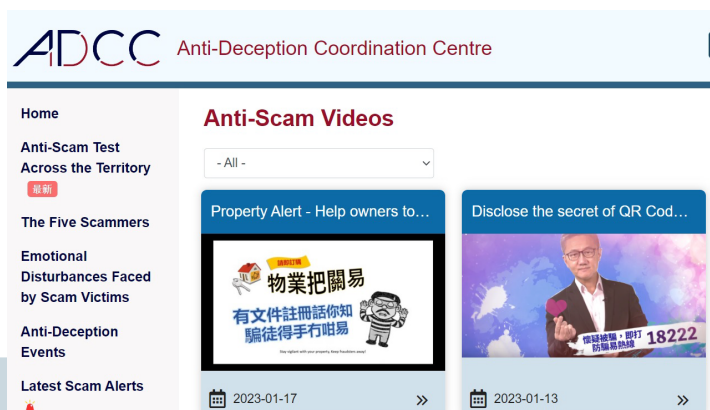
New design of poster, banner, leaflet and video clip published in January 2023.





土地注册处处长在电视广播有限公司的专题节目访问环节中介绍「物业把关易」。

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



于香港警务处的「反诈骗协调中心」网页和「耆乐警讯」Facebook 专页发布新的宣传短片。

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／工商团体的通讯刊物介绍「物业把关易」。

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.



为认可机构提供的电子提示服务

本处在2017年2月推出供《银行业条例》(第155章)下的认可机构(即持牌银行、有限制牌照银行及接受存款公司)订购的电子提示服务,以助他们更有效管理按揭贷款的信贷风险。认可机构在相关业主的同意下订购这项服务后,每当已承按的物业有再按押记/按揭文件交付本处办理注册时,便会收到本处发出的电子提示讯息。此项服务深受认可机构欢迎。

随着电子渠道于2021年2月全面推行后,认可机构可更安全和方便地在网上全面提交服务申请。我们会继续检讨服务并欢迎认可机构提出建议,以进一步优化服务。

崭新电子政府倡议

土地注册处全力支持拓展新科技及开发新一代的电子政府服务。

「综合注册资讯系统」

「综合注册资讯系统」网上服务是土地注册处的一站式电子服务平台,透过互联网提供查阅土地纪录服务。

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

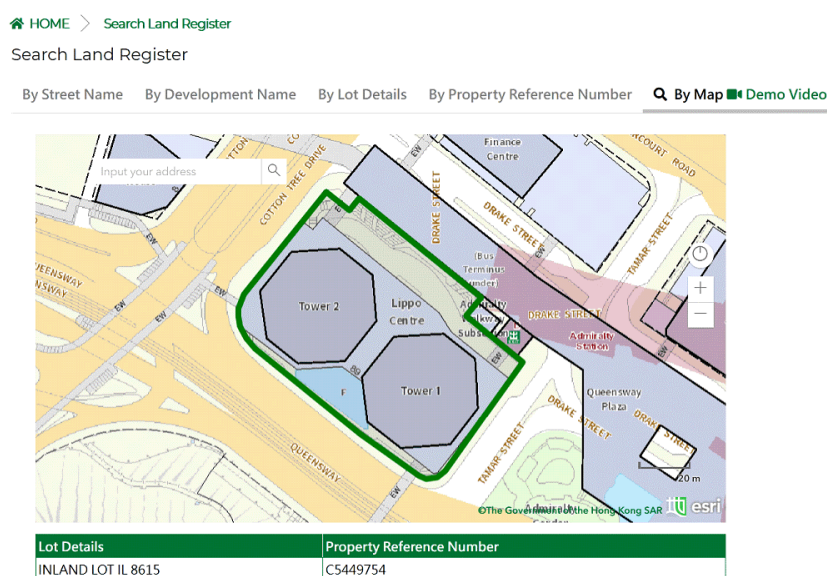
The Integrated Registration Information System (IRIS) Online Services is a one-stop electronic service platform of the Land Registry for providing search services of the land records through the Internet.

为了优化服务，本处在2022/23年度为「综合注册资讯系统」网上服务作出下列多项重要提升：

- * 在2022年12月优化「综合注册资讯系统」网上服务桌面版的用户界面，并新增按地图查阅土地登记册的功能，以提供更佳的用户体验；以及

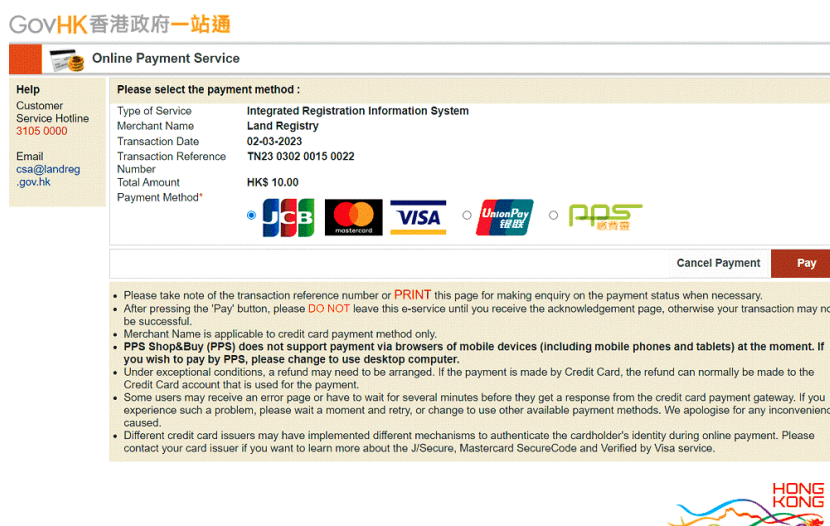
The Land Registry implemented the following major enhancements to the IRIS Online Services in 2022/23 for service improvements:

- * 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及万事达卡网上付款已转用新付款平台，以提高用户于网上交易的安全性。

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

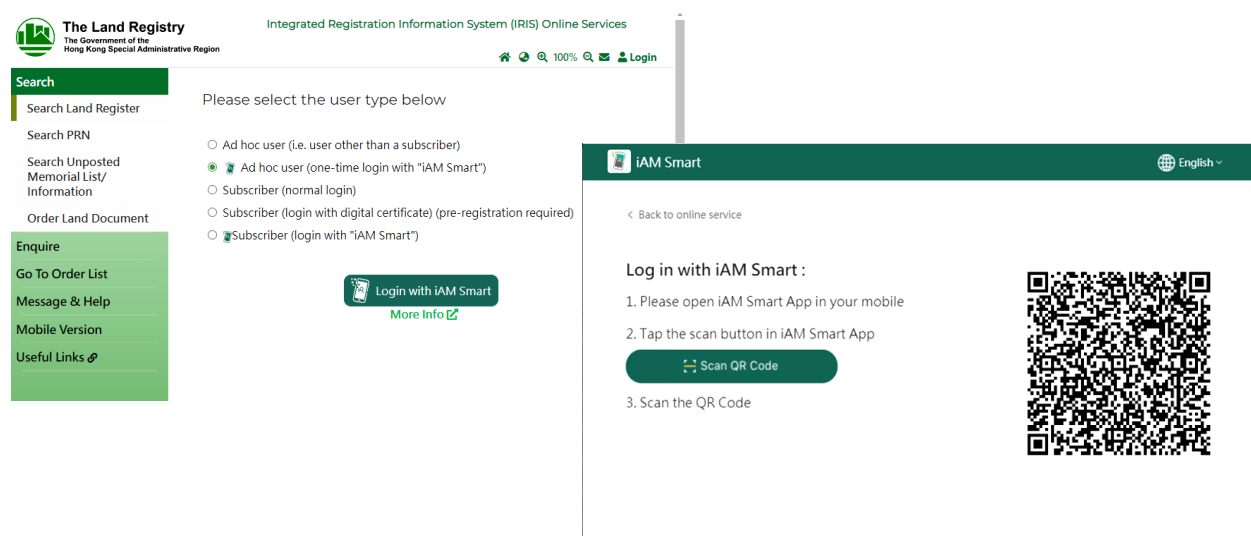


促进「智方便」的使用

「综合注册资讯系统」网上服务自2021年6月起已新增以「智方便」登入的选项，登记用户可于其桌面电脑或流动电话经「智方便」认证及登入该网上服务。在2022年12月，非经常用户也可经「智方便」认证和登入，在网上查阅土地纪录。我们于2023年3月进一步为自助查册终端机用户引入「智方便」服务。

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.



非经常用户如选择以「智方便」登入「综合注册资讯系统」网上服务，新功能可让客户无须提供查册者姓名和付款交易／订单编号便可查询他们在三个历日内进行的交易。

政府资讯科技总监办公室会于2024至2025年将「智方便」平台逐步优化，进一步简化与用户的互动并提升用户体验。「智方便」将定位为「一网通办」，市民可透过「智方便」流动应用程序便捷地获取香港的公共服务和实用资讯。土地注册处已沿着这个政策目标定位其提供的服务，并将继续探索更多「智方便」的用途和促进其应用。

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.

开放数据计划

鉴于行政长官的2017年施政报告及政府于2017年12月公布的「香港智慧城市蓝图」，本处由2018年起便发布年度开放数据计划。该计划列出于其后三年透过「资料一线通」网站发放与注册和查册服务统计资料相关的数据集，以供公众人士免费使用。该等数据集可为科研及创新提供有用的原料。我们已于2022年12月在[土地注册处网站](#)发布第五个由2023至25年度的开放数据计划。

电子支付服务渠道

我们致力推广网上服务。客户可透过「综合注册资讯系统」网上服务和网上表格完成查册、提供副本和「物业把关易」的订购服务，并可随时随地以最常用的电子支付渠道缴付服务费用。

除了「八达通」、「易办事」和信用卡外，本处于2022年6月在金钟道政府合署的客户服务中心、新界查册中心和土地注册处档案室已增设「转数快」付款方式。客户现时以银行或电子钱包营运商的流动应用程序扫描「转数快」二维码便可简易地缴付服务费用。

展望未来，我们计划为网上服务引入「转数快」付款方式，为市民带来更大的便利。

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.





迈向 **业权注册**

Moving Towards

TITLE REGISTRATION

香港现行的土地注册制度是按照《土地注册条例》(第128章)实施的契约注册制度。此制度可规管土地登记册内已注册文书的优先次序，但不提供土地业权的保证。

在2004年通过的《土地业权条例》(第585章)(《业权条例》)旨在实施业权注册制度，为土地业权提供更大明确性和简化物业转易程序。

在立法会的要求下，政府承诺在《业权条例》生效前进行全面检讨，并咨询主要持份者的意见。

《业权条例》制定后，涵盖主要持份者代表的《业权条例》督导委员会(督导委员会)及《业权条例》检讨委员会(检讨委员会)相继成立，负责督导和推展《业权条例》的检讨工作。督导委员会和检讨委员会的成员名单分别载于附件II (d)及(e)。

虽然主要持份者尚未就把现有土地转换为业权注册制度下注册土地的机制达成共识，但他们对先行在新批出土地实施土地业权注册制度的方案(即「新土地先行」方案)表示支持。

此方案的实施有助政府和主要持份者累积从运作新制度取得的实际经验及建立公众对此制度的信心，以便于稍后阶段进一步商讨现有土地的转换机制并达成共识。

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.

迈向业权注册 Moving Towards Title Registration

年内，我们积极推进在「新土地先行」方案下实施业权注册制度。我们于2022年12月19日向立法会发展事务委员会简介「新土地先行」方案并获得普遍支持。

我们正积极拟备立法建议、咨询持份者及进行其他筹备工作，以期于2024年向立法会提交有关立法建议。

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.



发展局常任秘书长(规划及地政)和土地注册处处长向立法会发展事务委员会简介「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.



我们亦于2023年1月10日举行督导委员会会议，向主要持份者阐述最新的发展情况及实施计划，有关成员均表示支持。

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.



我们将继续与主要持份者制定实施的细节。我们也将进行必要的筹备工作，包括新电脑系统的开发和进行公众教育。

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.

同时，我们会研究把现有土地转换为业权注册制度的可行方案，以便在立法建议通过后展开的咨询工作做好准备。

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.



财政管理

FINANCIAL Management

财政目标

土地注册处根据《营运基金条例》(第430章)的条文，奉行下列明确的财政目标：

- * 使以跨年方式计算的营运基金收入足以支付为市民及政府部门提供服务的开支；以及
- * 取得合理的回报，回报率是由财政司司长根据固定资产而厘订。

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.

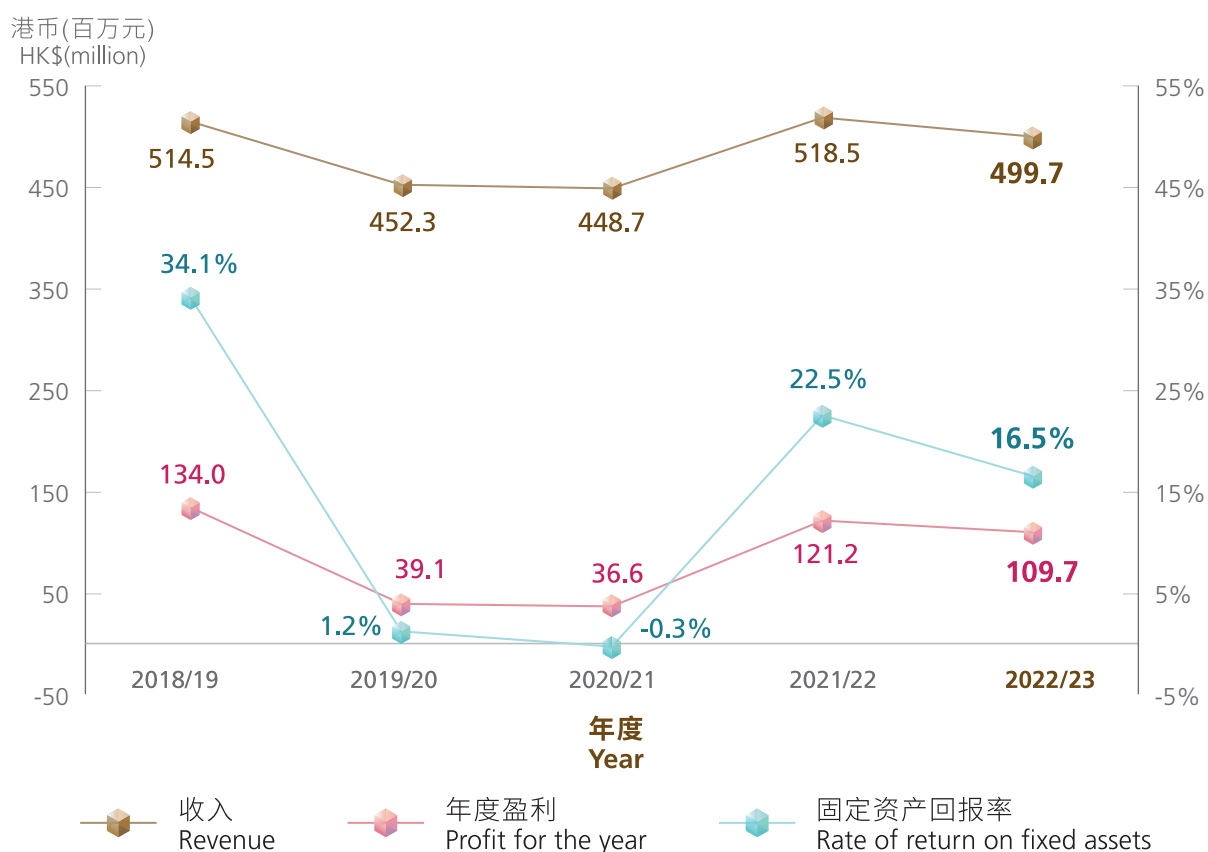
实际表现

与2021/22年度比较，本年度的收入减少1,880万元(下跌3.6%)至499.7亿元，主要原因是办理文件注册、查册和提供副本的业务有所减少。运作成本增加280万元(上升0.6%)至4.439亿元，主要原因是电脑服务开支有所增加。

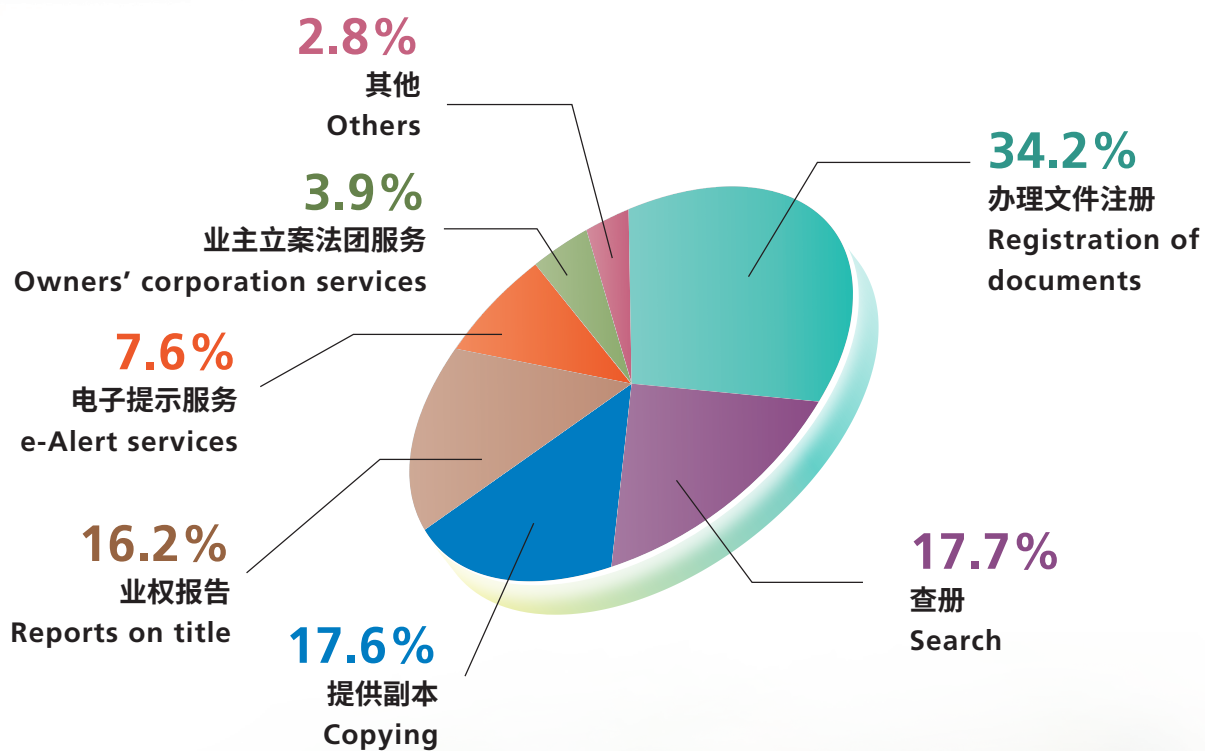
ACTUAL PERFORMANCE

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 \$4.439 million mainly due to an increase in computer service charges.

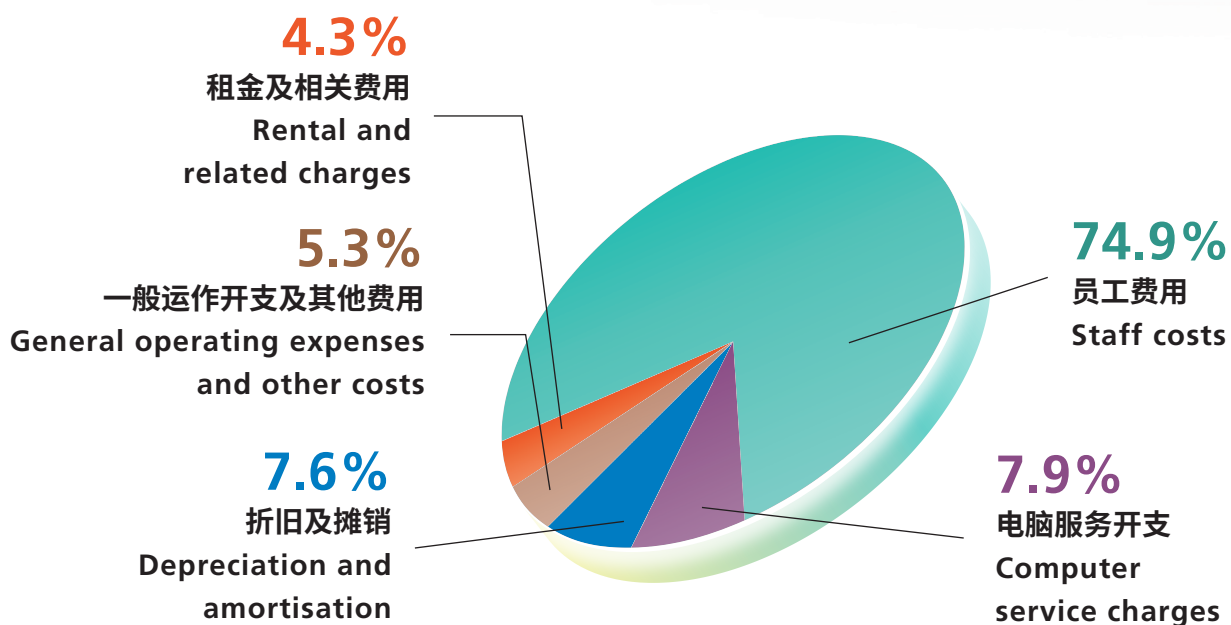
财政表现 FINANCIAL PERFORMANCE



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



2022/23年度运作成本分析 ANALYSIS OF OPERATING COSTS 2022/23



展望

本处的收入和固定资产回报率主要取决于注册、查册、提供副本及业权报告服务的数量，而有关数量会受到物业市场和其他相关因素影响。我们会继续严谨控制成本。

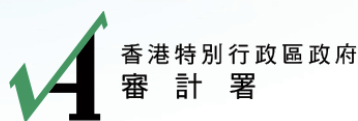
FORECAST

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.



审计署署长报告

REPORT OF THE DIRECTOR OF AUDIT



独立审计师报告

致立法会

意见

兹证明我已审核及审计列载于第57至87页土地注册处营运基金的财务报表，该等财务报表包括于2023年3月31日的财务状况表与截至该日止年度的全面收益表、权益变动表和现金流量表，以及财务报表的附注，包括主要会计政策概要。

我认为，该等财务报表已按照香港会计师公会颁布的《香港财务报告准则》真实而中肯地反映土地注册处营运基金于2023年3月31日的状况及截至该日止年度的运作成果及现金流量，并已按照《营运基金条例》(第430章)第7(4)条所规定的方式妥为拟备。

意见的基础

我已按照《营运基金条例》第7(5)条及审计署的审计准则进行审计。我根据该等准则而须承担的责任，详载于本报告「审计师就财务报表审计而须承担的责任」部分。根据该等准则，我独立于土地注册处营运基金，并按该等准则履行其他道德责任。我相信，我所获得的审计凭证是充足和适当地为我的审计意见提供基础。

其他资料

土地注册处营运基金总经理须对其他资料负责。其他资料包括土地注册处营运基金2022-23年年报内的所有资料，但不包括财务报表及我的审计师报告。

我对财务报表的意见并不涵盖其他资料，我亦不对其他资料发表任何形式的鉴证结论。

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.

就财务报表审计而言，我有责任阅读其他资料，从而考虑其他资料是否与财务报表或我在审计过程中得悉的情况有重大矛盾，或者似乎存有重大错误陈述。基于我已执行的工作，如果我认为其他资料存有重大错误陈述，我需要报告该事实。在这方面，我没有任何报告。

土地注册处营运基金总经理就财务报表而须承担的责任

土地注册处营运基金总经理须负责按照香港会计师公会颁布的《香港财务报告准则》及《营运基金条例》第7(4)条拟备真实而中肯的财务报表，及落实其认为必要的内部控制，使财务报表不存有因欺诈或错误而导致的重大错误陈述。

在拟备财务报表时，土地注册处营运基金总经理须负责评估土地注册处营运基金持续经营的能力，以及在适用情况下披露与持续经营有关的事项，并以持续经营作为会计基础。

审计师就财务报表审计而须承担的责任

我的目标是就整体财务报表是否不存有任何因欺诈或错误而导致的重大错误陈述取得合理保证，并发出包括我意见的审计师报告。合理保证是高水平的保证，但不能确保按审计署审计准则进行的审计定能发现所存有的任何重大错误陈述。错误陈述可以由欺诈或错误引起，如果合理预期它们个别或汇总起来可能影响财务报表使用者所作出的经济决定，则会被视作重大错误陈述。

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.

在根据审计署审计准则进行审计的过程中，我会运用专业判断并秉持专业怀疑态度。我亦会：

- 识别和评估因欺诈或错误而导致财务报表存有重大错误陈述的风险；设计及执行审计程序以应对这些风险；以及取得充足和适当的审计凭证，作为我意见的基础。由于欺诈可能涉及串谋、伪造、蓄意遗漏、虚假陈述，或凌驾内部控制的情况，因此未能发现因欺诈而导致重大错误陈述的风险，较未能发现因错误而导致者为高；
- 了解与审计相关的内部控制，以设计适当的审计程序。然而，此举并非旨在对土地注册处营运基金内部控制的有效性发表意见；
- 评价土地注册处营运基金总经理所采用的会计政策是否恰当，以及其作出的会计估计和相关资料披露是否合理；
- 判定土地注册处营运基金总经理以持续经营作为会计基础的做法是否恰当，并根据所得的审计凭证，判定是否存在与事件或情况有关，而且可能对土地注册处营运基金持续经营的能力构成重大疑虑的重大不确定性。如果我认为存在重大不确定性，则有必要在审计师报告中请使用者留意财务报表中的相关资料披露。假若所披露的相关资料不足，我便须发出非无保留意见的审计师报告。我的结论是基于截至审计师报告日止所取得的审计凭证。然而，未来事件或情况可能导致土地注册处营运基金不能继续持续经营；及
- 评价财务报表的整体列报方式、结构和内容，包括披露资料，以及财务报表是否中肯反映交易和事项。

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.

我与土地注册处营运基金总经理沟通计划的审计范围和时间以及重大审计发现等事项，包括我在审计期间识别出内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.

审计署署长

(署理审计署助理署长莫泽文代行)

审计署
香港
金钟道66号
金钟道政府合署高座6楼
2023年9月29日

Terry Mok

Assistant Director of Audit (Acting)
for Director of Audit

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

财 务 报 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
(以港币千元位列示)

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

		附注 Note	2023	2022
来自客户合约之收入	Revenue from contracts with customers	4	499,702	518,457
运作成本	Operating costs	5	(443,939)	(441,117)
运作盈利	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		—	—
年度总全面收益	Total comprehensive income for the year		109,680	121,210
固定资产回报率	Rate of return on fixed assets	7	16.5%	22.5%

第63至87页的附注为本财务报表的一部分。

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

财务状况表

STATEMENT OF FINANCIAL POSITION

于二零二三年三月三十一日
(以港币千元位列示)

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

		附注 Note	2023	2022
非流动资产	Non-current assets			
物业、设备及器材	Property, plant and equipment	8	275,748	279,954
使用权资产	Right-of-use assets	9(a)	15,038	18,565
无形资产	Intangible assets	10	62,641	56,680
外汇基金存款	Placement with the Exchange Fund	11	908,456	860,281
银行存款	Bank deposits		–	75,000
			1,261,883	1,290,480
流动资产	Current assets			
应收帐款及其他应收款项	Trade and other receivables	12, 13(a)	32,287	26,446
应收关连人士帐款	Amounts due from related parties	13(a)	13,601	10,049
银行存款	Bank deposits		456,000	376,000
现金及银行结余	Cash and bank balances		8,907	9,722
			510,795	422,217
流动负债	Current liabilities			
递延收入	Deferred revenue	13(b)	10,981	28,895
客户按金	Customers' deposits	14	54,422	52,969
应付帐款及其他应付款项	Trade and other payables		12,132	15,905
应付关连人士帐款	Amounts due to related parties		4,617	5,178
租赁负债	Lease liabilities	9(b)	3,302	3,245
雇员福利拨备	Provision for employee benefits	15	14,767	15,990
			100,221	122,182
流动资产净额	Net current assets		410,574	300,035
总资产减去流动负债	Total assets less current liabilities		1,672,457	1,590,515

第63至87页的附注为本财务报表的一部分。
The notes on pages 63 to 87 form part of these financial statements.

财务状况表(续) Statement of Financial Position (continued)

		附注 Note	2023	2022
非流动负债	Non-current liabilities			
递延收入	Deferred revenue	13(b)	11,827	10,195
租赁负债	Lease liabilities	9(b)	12,223	15,845
雇员福利拨备	Provision for employee benefits	15	61,779	67,207
			85,829	93,247
资产净额	NET ASSETS		1,586,628	1,497,268
资本及储备	CAPITAL AND RESERVES			
营运基金资本	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

谭惠仪女士，JP

土地注册处营运基金总经理
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页的附注为本财务报表的一部分。

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

权益变动表

STATEMENT OF CHANGES IN EQUITY

截至二零二三年三月三十一日止年度
(以港币千元位列示)

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

		附注 Note	2023	2022
在年初的结余	Balance at beginning of year		1,497,268	1,395,782
年度总全面收益	Total comprehensive income for the year		109,680	121,210
政府法定回报	Statutory return to the Government	17	(20,320)	(19,724)
在年终的结余	Balance at end of year		1,586,628	1,497,268

第63至87页的附注为本财务报表的一部分。
The notes on pages 63 to 87 form part of these financial statements.

现金流量表

STATEMENT OF CASH FLOWS

截至二零二三年三月三十一日止年度
(以港币千元位列示)

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

		2023	2022
营运活动的现金流量	Cash flows from operating activities		
运作盈利	Profit from operations	55,763	77,340
调整：	Adjustments for:		
折旧及摊销	Depreciation and amortisation	33,512	34,664
租赁负债的利息支出	Interest expense on lease liabilities	275	344
处置物业、设备及器材和无形资产(盈利)/亏损	(Gain)/Loss on disposals of property, plant and equipment, and intangible assets	(2)	73
应收款项及应收关连人士帐款的(增加)/减少	(Increase)/Decrease in receivables and amounts due from related parties	(6,510)	8,322
递延收入的(减少)/增加	(Decrease)/Increase in deferred revenue	(16,282)	17,864
客户按金的增加	Increase in customers' deposits	1,453	6,724
应付款项及应付关连人士帐款的(减少)/增加	(Decrease)/Increase in payables and amounts due to related parties	(4,258)	2,142
雇员福利拨备的减少	Decrease in provision for employee benefits	(6,651)	(4,947)
来自营运活动的现金净额	Net cash from operating activities	57,300	142,526

第63至87页的附注为本财务报表的一部分。

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

现金流量表(续) Statement of Cash Flows (continued)

	附注 Note	2023	2022
投资活动的现金流量	Cash flows from investing activities		
原有期限为3个月以上的银行存款的减少/(增加)	Decrease/(Increase) in bank deposits with original maturities over three months	29,000	(108,000)
购买物业、设备及器材和无形资产	Purchase of property, plant and equipment, and intangible assets	(31,823)	(15,259)
出售物业、设备及器材所得	Proceeds from disposals of property, plant and equipment	9	—
外汇基金存款的增加	Increase in placement with the Exchange Fund	(48,175)	(38,619)
已收利息	Interest received	51,034	42,051
来自/(用于)投资活动的现金净额	Net cash from/(used in) investing activities	45	(119,827)
融资活动的现金流量	Cash flows from financing activities		
已付政府法定回报	Statutory return paid to the Government	(20,320)	(19,724)
支付租赁负债	Payments of lease liabilities 9(b)	(3,840)	(3,937)
用于融资活动的现金净额	Net cash used in financing activities	(24,160)	(23,661)
现金及等同现金的增加/(减少)净额	Net increase/(decrease) in cash and cash equivalents	33,185	(962)
在年初的现金及等同现金	Cash and cash equivalents at beginning of year	9,722	10,684
在年终的现金及等同现金	Cash and cash equivalents at end of year 18	42,907	9,722

第63至87页的附注为本财务报表的一部分。

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

财务报表附注

NOTES TO THE FINANCIAL STATEMENTS

(除另有注明外，所有金额均以港币千元位列示)

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

1. 总论

GENERAL

立法会在一九九三年六月三十日根据《营运基金条例》(第430章)第3、4及6条通过决议案，在一九九三年八月一日设立土地注册处营运基金(「基金」)。土地注册处备存载列最新资料的土地登记册以执行土地注册制度，并向客户提供查阅土地登记册和有关土地纪录的服务和设施。此外，土地注册处亦按照《建筑物管理条例》(第344章)负责办理业主成立法团的申请及提供相关服务。

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. 主要会计政策

SIGNIFICANT ACCOUNTING POLICIES

2.1 符合准则声明

Statement of compliance

本财务报表是按照香港公认的会计原则及香港财务报告准则(此词是统称，当中包括香港会计师公会颁布的所有适用的个别香港财务报告准则、香港会计准则及诠释)编制。基金采纳的主要会计政策摘要如下。

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.

香港会计师公会颁布了若干新增或经修订的香港财务报告准则并于基金的本会计期首次生效或可供提前采纳。基金因首度采纳其中适用的准则而引致本会计期及前会计期的会计政策改变(如有)已反映在本财务报表，有关资料载于附注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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 编制财务报表的基准

Basis of preparation of the financial statements

本财务报表的编制基准均以原值成本法计量。

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

编制符合香港财务报告准则的财务报表需要管理层作出判断、估计及假设。该等判断、估计及假设会影响会计政策的实施，以及资产、负债、收入与支出的呈报款额。该等估计及相关的假设，均按以往经验及其他在有关情况下被认为合适的因素而制订。倘若没有其他现成数据可供参考，则会采用该等估计及假设作为判断有关资产及负债的帐面值的基准。估计结果或会与实际价值有所不同。

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.

该等估计及其所依据的假设会作持续检讨。如修订会计估计只影响修订期，有关修订会在该修订期内确认；如修订影响本会计期及未来的会计期，则会在修订期及未来的会计期内确认。

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.

基金在实施会计政策方面并不涉及任何关键的会计判断。无论对未来作出的假设，或在报告日估计过程中所存在的不明朗因素，皆不足以构成重大风险，导致资产和负债的帐面金额在来年大幅修订。

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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.3 金融资产及金融负债

Financial assets and financial liabilities

(a) 初始确认及计量

Initial recognition and measurement

基金的金融资产包括外汇基金存款、应收帐款及其他应收款项、应收关连人士帐款、银行存款，以及现金及银行结余。

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.

基金的金融负债包括客户按金、应付帐款及其他应付款项、应付关连人士帐款，以及租赁负债。

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

基金在成为有关金融工具的合约其中一方之日确认有关金融资产及金融负债。于初始确认时，金融资产及金融负债按公平值计量，再加上或减去因收购该等金融资产或发行该等金融负债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) 分类及其后计量

Classification and subsequent measurement

基金将其所有金融资产分类为其后以实际利率法按摊销成本值计量，因为有关金融资产以收取合约现金流为目的的业务模式而持有，且合约现金流仅为所支付的本金及利息。金融资产的亏损准备根据附注2.3(d)所述的预期信用亏损模型计量。

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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.3 金融资产及金融负债 (续)

Financial assets and financial liabilities (continued)

(b) 分类及其后计量(续)

Classification and subsequent measurement (continued)

实际利率法是计算金融资产或金融负债的摊销成本值，以及摊分及确认有关期间的利息收入或支出的方法。实际利率是指可将该金融资产或金融负债在有效期间的预计现金收支，折现成该金融资产的帐面总值或该金融负债的摊销成本值所适用的贴现率。基金在计算实际利率时，会考虑该金融工具的所有合约条款以估计现金流量，但不会计及预期信用亏损。有关计算包括与实际利率相关的所有收取自或支付予合约各方的费用、交易成本及所有其他溢价或折让。

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.

基金将其所有金融负债分类为其后以实际利率法按摊销成本值计量，惟租赁负债按附注2.5所述计量。

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.

基金仅在管理某金融资产的业务模式出现变动时，才将有关资产重新分类。金融负债不作重新分类。

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) 注销确认

Derecognition

当从金融资产收取现金流量的合约权利届满时，或该金融资产连同拥有权的绝大部分风险及回报已转让时，该金融资产会被注销确认。

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.

当合约指明的债务被解除或取消，或到期时，该金融负债会被注销确认。

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

2. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.3 金融资产及金融负债 (续)

Financial assets and financial liabilities (continued)

(d) 金融资产减值

Impairment of financial assets

基金就按摊销成本值计量的金融资产(应收帐款除外)采用由3个阶段组成的方法计量预期信用亏损及确认相应的亏损准备及减值亏损或回拨，预期信用亏损的计量基础取决于自初始确认以来的信用风险变化：

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阶段：12个月预期信用亏损

Stage 1: 12-month expected credit losses

若自初始确认以来，金融工具的信用风险并无大幅增加，全期预期信用亏损中反映在报告日后12个月内可能发生的违约事件引致的预期信用亏损的部分予以确认。

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阶段：全期预期信用亏损 – 非信用减值

Stage 2: Lifetime expected credit losses – not credit impaired

若自初始确认以来，金融工具的信用风险大幅增加，但并非信用减值，全期预期信用亏损(反映在金融工具的预期有效期内所有可能出现的违约事件引致的预期信用亏损)予以确认。

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阶段：全期预期信用亏损 – 信用减值

Stage 3: Lifetime expected credit losses – credit impaired

若金融工具已视作信用减值，会确认全期预期信用亏损，利息收入则应用实际利率计入摊销成本值而非帐面值总额计算。

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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.3 金融资产及金融负债 (续)

Financial assets and financial liabilities (continued)

(d) 金融资产减值(续)

Impairment of financial assets (continued)

应收帐款的亏损准备一直按相等于全期预期信用亏损的金额计量。

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

如何厘定信用风险
大幅增加

Determining significant increases in credit risk

在每个报告日，基金借比较金融工具于报告日及于初始确认日期在余下的预期有效期内出现违约的风险，以评估金融工具的信用风险有否大幅增加。有关评估会考虑数量及质量历史资料，以及具前瞻性的资料。若发生一项或多于一项对某金融资产的估计未来现金流量有不利影响的事件，该金融资产会被评定为信用减值。

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.

基金在个别或综合基准上评估自初始确认以来信用风险有否大幅增加。就综合评估而言，金融工具按共同信用风险特质的基准归类，并考虑投资类别、信用风险评级及其他相关因素。

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.

外部信用评级为投资级别的银行存款被视为属低信用风险。其他金融工具若其违约风险低，且交易对手或借款人具备雄厚实力在短期内履行其合约现金流量责任，会被视为属低信用风险。此等金融工具的信用风险会被评定为自初始确认以来并无大幅增加。

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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.3 金融资产及金融负债 (续)

Financial assets and financial liabilities (continued)

(d) 金融资产减值(续)

Impairment of financial assets (continued)

如何厘定信用风险
大幅增加(续)

*Determining significant increases in credit risk
(continued)*

若金融资产无法收回，该金融资产会与相关亏损准备撇销。该等资产在完成所有必要程序及厘定亏损金额后撇销。其后收回先前被撇销的金额会在全面收益表内确认。

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.

计量预期信用亏损

Measurement of expected credit losses

金融工具的预期信用亏损是对该金融工具在预期有效期内的公平及经概率加权估计的信用亏损(即所有短缺现金的现值)。短缺现金为按照合约应付予基金的现金流量与基金预期会收到的现金流量两者间的差距。若金融资产在报告日视作信用减值，基金根据该资产的帐面值总额与以折现方式按该资产的原订实际利率计算的估计未来现金流量的现值两者间的差距计量预期信用亏损。

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 物业、设备及器材

Property, plant and equipment

于一九九三年八月一日拨归基金的物业、设备及器材，最初的成本值是按立法会所通过设立基金的决议案中所列的估值入帐。自一九九三年八月一日起购置的物业、设备及器材均按实际成本入帐。

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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.4 物业、设备及器材(续) Property, plant and equipment (continued)

以下物业、设备及器材以成本值扣除累计折旧及任何减值亏损列帐(附注2.7)：

- 于一九九三年八月一日拨归基金自用的建筑物；以及
- 设备及器材，包括电脑器材、汽车、家具及装置，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.

折旧是按照物业、设备及器材的估计可使用年期，以直线法摊销扣除估计剩余值后的成本值。有关的估计可使用年期如下：

- | | |
|------------|---------|
| - 建筑物 | 30年 |
| - 电脑器材 | 5 - 10年 |
| - 器材、家具及装置 | 5年 |
| - 汽车 | 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 |

于一九九三年八月一日拨归基金的建筑物所在的土地视为非折旧资产。

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.

出售物业、设备及器材的损益以出售所得净额与资产的帐面值之间的差额来决定，并在出售日于全面收益表内确认。

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. 主要会计政策(续)**SIGNIFICANT ACCOUNTING POLICIES
(continued)****2.5 租赁****Leases**

租赁会于其生效日在财务状况表内确认为使用权资产及相应的租赁负债，惟涉及租赁期为12个月或以下的短期租赁及低价值资产租赁的相关款项会在租赁期内以直线法计入全面收益表。

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.

使用权资产会按成本值扣除累计折旧及减值亏损计量(附注2.7)。该使用权资产按租赁期及资产的估计可使用年期两者中的较短者以直线法折旧。

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.

租赁负债按在租赁期应支付的租赁款项的现值计量，并以租赁隐含利率折现，或如该利率未能确定，则以基金的递增借款利率折现。租赁负债其后按租赁负债计提的利息与所支付的租赁款项，及任何源于租赁负债重估或租赁修改的重新计量作调整。

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 无形资产**Intangible assets**

无形资产包括购入的电脑软件牌照及已资本化的电脑软件程式开发成本值。若电脑软件程式在技术上可行，而基金有足够资源及有意完成开发工作，有关的开发费用会被资本化。资本化费用包括直接工资及材料费用。无形资产按成本值扣除累计摊销及任何减值亏损列帐(附注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).

无形资产的摊销按估计可使用年期(5至10年)以直线法列入全面收益表。

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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.7 非金融资产的减值

Impairment of non-financial assets

非金融资产(包括物业、设备及器材、使用权资产和无形资产)的帐面值在每个报告日评估,以确定有否出现减值迹象。若有减值迹象而资产的帐面值高于其可收回数额时,则有关减值亏损会在全面收益表内确认。资产的可收回数额为其公平值减出售成本与使用值两者中的较高者。

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 等同现金

Cash equivalents

等同现金指短期及流通性高的投资,该等项目在购入时距期满日不超过3个月,并随时可转换为已知数额的现金,而其价值变动的风险不大。

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 递延收入

Deferred revenue

在基金移转服务予客户前,若客户支付代价,或基金具有无条件限制的代价收款权,基金会将其合约负债确认为递延收入。基金在移转服务以履行其履约责任时,会注销确认递延收入,并就收入加以确认。

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 雇员福利

Employee benefits

基金的雇员包括公务员及合约员工。薪金、约满酬金及年假开支均在雇员提供有关服务所在年度以应计基准确认入帐。就公务员而言,雇员附带福利开支包括香港特别行政区政府(「政府」)给予雇员的退休金及房屋福利,均在雇员提供有关服务所在年度支销。

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.

就按可享退休金条款受聘的公务员的长俸负债已包括于支付予政府有关附带福利开支中。就其他员工向强制性公积金计划的供款于全面收益表内支销。

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. 主要会计政策(续)

SIGNIFICANT ACCOUNTING POLICIES (continued)

2.11 收入的确认

Revenue recognition

基金会在向客户移转所承诺的服务以履行其履约责任时，按基金预期就交换该项服务所应得代价的金额，确认客户合约的收入。

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.

利息收入按实际利率法以应计方式确认。

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

2.12 外币换算

Foreign currency translation

本年度的外币交易按交易日的现货汇率换算为港元。以非港元为单位的货币资产及负债按报告日的收市汇率换算为港元。外币换算产生的汇兑收益及亏损会在全面收益表中确认。

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 关连人士

Related parties

基金是根据《营运基金条例》设立，并属政府辖下的一个独立会计单位。年内，基金在日常业务中曾与各关连人士进行交易。这些关连人士包括政府各决策局及部门、其他营运基金，以及受政府所管制或政府对其有重大影响力的财政自主机构。

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. 会计政策改变

CHANGES IN ACCOUNTING POLICIES

香港会计师公会颁布了若干新增或经修订的香港财务报告准则并于基金的本会计期首次生效。适用于本财务报表所呈报年度的会计政策，并未因这些发展而有任何改变。

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.

基金并没有采纳在本会计期尚未生效的任何新准则或诠释(附注22)。

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

4. 来自客户合约之收入 REVENUE FROM CONTRACTS WITH CUSTOMERS

		2023	2022
办理文件注册	Registration of documents	171,103	182,758
查册	Search	88,260	97,934
提供副本	Copying	88,099	101,923
业权报告	Reports on title	81,108	67,046
电子提示服务	e-Alert services	38,193	36,004
业主立案法团服务	Owners' corporation services	19,424	20,193
其他	Others	13,515	12,599
总额	Total	499,702	518,457

基金在客户合约方面的履约责任，主要涉及向客户提供办理文件注册及查阅土地登记册和有关土地纪录的服务。客户须就每项服务预缴固定金额的服务费，或选择在基金开立帐户，每月缴付服务费。基金是在提供服务的同时履行履约责任，并随时间移转按成本比例法确认收费。

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.

在向关连人士提供业主立案法团服务方面，基金是在提供服务的同时履行履约责任，并随时间移转按收回全部成本方式确认服务费。

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. 运作成本

OPERATING COSTS

		2023	2022
员工费用	Staff costs	332,221	335,879
一般运作开支	General operating expenses	19,855	17,560
电脑服务开支	Computer service charges	35,182	31,136
租金及相关费用	Rental and related charges	19,303	18,349
中央行政费用	Central administrative overheads	3,072	2,999
折旧及摊销	Depreciation and amortisation	33,512	34,664
审计费用	Audit fees	794	530
总额	Total	443,939	441,117

6. 其他收入

OTHER INCOME

		2023	2022
利息：	Interest from:		
– 银行存款	– bank deposits	9,332	2,895
– 外汇基金存款	– placement with the Exchange Fund	44,585	40,975
总额	Total	53,917	43,870

7. 固定资产回报率

RATE OF RETURN ON FIXED ASSETS

固定资产回报率是以总全面收益(不包括利息收入)除以固定资产平均净值计算，并以百分比的方式表达。固定资产只包括物业、设备及器材和无形资产。预期基金可以达到由财政司司长根据《营运基金条例》厘定的每年固定资产目标回报率为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. 物业、设备及器材

PROPERTY, PLANT AND EQUIPMENT

		土地及 建筑物 Land and Buildings	电脑 器材 Computer Equipment	器材、 家具 及装置 Equipment, Furniture and Fittings	汽车 Motor Vehicles	总 额 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/注销	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/注销	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
累计折旧	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
年内费用	Charge for the year	3,850	9,654	3,804	–	17,308
出售/注销回拨	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
年内费用	Charge for the year	3,851	9,471	3,447	47	16,816
出售/注销回拨	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
帐面净值	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. 租赁

LEASES

(a) 使用权资产

Right-of-use assets

		建筑物 Buildings 2023	2022
成本	Cost		
在年初	At beginning of year	30,314	33,408
重新计量租赁负债	Remeasurement of lease liabilities	—	(3,094)
在年终	At end of year	30,314	30,314
累计折旧	Accumulated depreciation		
在年初	At beginning of year	11,749	8,086
年内费用	Charge for the year	3,527	3,663
在年终	At end of year	15,276	11,749
帐面净值	Net book value		
在年终	At end of year	15,038	18,565

(b) 租赁负债

Lease liabilities

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

下表显示租赁负债的变动，包括现金和非现金变动。

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
来自融资现金流量的变动：	Changes from financing cash flows:		
支付租赁负债	Payments of lease liabilities	(3,840)	(3,937)
非现金变动：	Non-cash changes:		
租赁负债的利息支出	Interest expense on lease liabilities	275	344
重新计量租赁负债	Remeasurement of lease liabilities	—	(3,094)
在年终	At end of year	15,525	19,090

9. 租赁(续)

LEASES (continued)

(b) 租赁负债(续)

Lease liabilities (continued)

租赁负债的剩余合约期限列载如下，有关资料是根据合约未贴现的现金流量列出：

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

		2023	2022
一年内	Within one year	3,520	3,520
一年后至两年内	After one year but within two years	3,840	3,840
两年后至五年内	After two years but within five years	8,692	11,520
五年后	After five years	–	1,012
总额	Total	16,052	19,892

(c) 于全面收益表内确认与租赁有关的支出项目

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

		2023	2022
租赁负债的利息支出	Interest expense on lease liabilities	275	344

(d) 租赁之现金流出总额

Total cash outflow for leases

		2023	2022
租赁负债	Lease liabilities	3,840	3,937

10. 无形资产

INTANGIBLE ASSETS

		电脑软件牌照 及系统开发成本 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／注销	Disposals	–	(17,223)
在年终	At end of year	263,406	244,276
累计摊销	Accumulated amortisation		
在年初	At beginning of year	187,596	191,118
年内费用	Charge for the year	13,169	13,693
出售／注销回拨	Written back on disposals	–	(17,215)
在年终	At end of year	200,765	187,596
帐面净值	Net book value		
在年终	At end of year	62,641	56,680

11. 外汇基金存款

 PLACEMENT WITH THE EXCHANGE
FUND

外汇基金存款结余为9.085亿港元(二零二二年：8.603亿港元)，其中6.6亿港元(二零二二年：6.6亿港元)为本金及2.485亿港元(二零二二年：2.003亿港元)为报告日已入帐但尚未提取的利息。存款期为六年(由存款日起计)，期内不能提取本金。

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.

外汇基金存款利息按每年1月厘定的固定息率计算。该息率是外汇基金投资组合过去6年的平均年度投资回报，或3年期政府债券在上一个年度的平均年度收益率，以0%为下限，两者取其较高者。二零二三历年的固定息率为每年3.7%，而二零二二历年为每年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. 应收帐款及其他应收款项 TRADE AND OTHER RECEIVABLES

		2023	2022
应收帐款	Trade receivables	11,997	10,469
应计利息：	Accrued interest from:		
– 银行存款	– bank deposits	7,683	1,209
– 外汇基金存款	– placement with the Exchange Fund	8,288	11,879
预付款项	Prepayments	4,319	2,889
总额	Total	32,287	26,446

13. 与客户的合约结余 CONTRACT BALANCES WITH CUSTOMERS

(a) 应收款项和合约资产 Receivables and contract assets

就每月收费而向客户提供的服务而言，在报告日的应收款项结余即载于附注12的应收帐款。至于提供予关连人士的服务，于二零二三年三月三十一日的应收款项结余为1,360万港元(二零二二年：890万港元)，该结余已包括于财务状况表中的应收关连人士帐款。而基金并没有任何源于这两类服务的合约资产。至于其他服务，由于客户会预缴服务费用，因此基金并没有任何应收款项或合约资产。

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. 与客户的合约结余(续)

CONTRACT BALANCES WITH CUSTOMERS (continued)

(b) 合约负债

Contract liabilities

基金在收取客户预缴的费用后向客户提供服务的责任，会于财务状况表中以递延收入的形式列出，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:

递延收入	Deferred revenue	2023	2022
注册服务费	Registration fees	8,135	26,538
电子提示服务费	e-Alert service fees	12,949	11,315
其他服务费	Other service fees	1,724	1,237
总额	Total	22,808	39,090
代表：	Representing:		
流动负债	Current liabilities	10,981	28,895
非流动负债	Non-current liabilities	11,827	10,195
总额	Total	22,808	39,090

上述递延收入的结余乃在报告日分摊至未有履行(或部分未有履行)的履约责任的交易价格总额。基金预料，有关电子提示服务的递延收入会于8年内获确认为收入，而其他递延收入则会于1年内获确认为收入。没有任何客户合约的代价未纳入交易价格。

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.

年内递延收入结余的重大变动开列如下：

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

		2023	2022
因年初递延收入结余中的款项于年内获确认为收入而减少	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)
因年内收取预缴费用而增加	Increase due to advance payments received during the year	9,768	28,040

14. 客户按金

CUSTOMERS' DEPOSITS

指向客户提供服务前收取的按金。

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

15. 雇员福利拨备

PROVISION FOR EMPLOYEE BENEFITS

此为在计至报告日就所提供的服务给予雇员年假及合约雇员约满酬金的估计负债(见附注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. 营运基金资本

TRADING FUND CAPITAL

此为政府对基金的投资。

This represents the Government's investment in the Fund.

17. 保留盈利

RETAINED EARNINGS

		2023	2022
在年初的结余	Balance at beginning of year	1,378,968	1,277,482
年度总全面收益	Total comprehensive income for the year	109,680	121,210
政府法定回报	Statutory return to the Government	(20,320)	(19,724)
在年终的结余	Balance at end of year	1,468,328	1,378,968

年内，政府根据《营运基金条例》指示将截至二零二二年三月三十一日止年度的目标回报(见附注7)转拨至政府一般收入，而该转拨于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标回报的转拨于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. 现金及等同现金

CASH AND CASH EQUIVALENTS

		2023	2022
现金及银行结余	Cash and bank balances	8,907	9,722
银行存款	Bank deposits		
– 流动	– current	456,000	376,000
– 非流动	– non-current	–	75,000
小计	Subtotal	464,907	460,722
减：原有期限为3个月以上的银行存款	Less: Bank deposits with original maturities over three months	(422,000)	(451,000)
现金及等同现金	Cash and cash equivalents	42,907	9,722

19. 关连人士的交易

RELATED PARTY TRANSACTIONS

除已在本财务报表内另作披露的交易外，年内与关连人士进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) 基金向关连人士提供的服务包括土地文件注册、查阅土地登记册及土地纪录、提供土地纪录副本和业权报告，以及业主立案法团服务。这些服务为基金带来的总收入为1.516亿港元(二零二二年：1.388亿港元)。这金额已计算在附注4的来自客户合约之收入项下：

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) 关连人士向基金提供的服务包括有关电脑、办公地方、中央行政，以及审计的服务。基金在这些服务方面的总开支为2,840万港元(二零二二年：2,610万港元)。这金额已计算在附注5的运作成本项下；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) 向关连人士购入的物业、设备及器材包括装置工程。这些资产的总成本为60万港元(二零二二年：20万港元)。

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).

基金向关连人士提供服务的收费和接受这些人士服务的收费都是按照划一标准计算，即同时提供给公众的服务，收费和公众一样；至于只提供给关连人士的服务，则按收回全部成本方式计算。

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. 金融风险管理

FINANCIAL RISK MANAGEMENT

(a) 投资政策

Investment policy

基金以审慎保守的方式来投资包括外汇基金存款及银行存款的金融资产。投资的决定是按照由财经事务及库务局局长、香港金融管理局所发出的指引，并符合其他有关规例。

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) 信用风险

Credit risk

信用风险指金融工具的一方将不能履行责任而且会引致另一方蒙受财务损失的风险。

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.

基金的信用风险，主要取决于外汇基金存款、应收帐款及其他应收款项、应收关连人士帐款、银行存款及银行结余。基金订有风险政策，并持续监察须承担的信用风险。

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.

为尽量减低信用风险，所有定期存款均存放于香港的持牌银行。基金的信用风险被视为有限。亏损准备按相等于12个月预期信用亏损的数额计量，基金评定所涉及的亏损并不重大。

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.

银行存款及银行结余的信用质素，以穆迪或其等同指定的评级，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
信用评级：	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
总额	Total	464,167	460,023

20. 金融风险管理 (续)

FINANCIAL RISK MANAGEMENT (continued)

(b) 信用风险 (续)

Credit risk (continued)

虽然其他金融资产须符合减值规定，但基金估计其预期信用亏损轻微，因此无须作出亏损准备。

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.

在报告日基金的金融资产所须承担的最高信用风险数额相当于其帐面值。

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

(c) 流动资金风险

Liquidity risk

流动资金风险指某一实体将难以履行与金融负债相关的责任的风险。

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

根据《营运基金条例》，基金须负责其现金管理，包括盈余现金的长短期投资，惟须获财政司司长批准。基金的政策是定期监察即时及预期的流动资金需要，确保能维持足够的现金储备，以符合长短期的流动资金需要。由于基金的流动资金状况稳健，故其面对的流动资金风险甚低。

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) 利率风险

Interest rate risk

利率风险指金融工具的公平值或未来现金流量会因市场利率变动而波动的风险。利率风险可进一步分为公平值利率风险及现金流量利率风险。

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.

公平值利率风险指金融工具的公平值会因市场利率变动而波动的风险。由于基金的银行存款按固定利率计息，当市场利率上升，这些存款的公平值便会下跌。然而，由于这些存款均按摊销成本值列帐，市场利率的变动不会影响其帐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. 金融风险管理(续)

FINANCIAL RISK MANAGEMENT (continued)

(d) 利率风险(续)

Interest rate risk (continued)

现金流量利率风险指金融工具的未来现金流量会因市场利率变动而波动的风险。基金无须面对重大的现金流量利率风险，因为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) 货币风险

Currency risk

货币风险指金融工具的公平值或未来现金流量会因汇率变动而波动的风险。

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.

基金的一般业务交易是以港元为单位，因而不会引致货币风险。

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

至于以美元为单位的投资，基于港元与美元挂钩，基金的货币风险甚低。

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.

于二零二三年三月三十一日，以美元为本位的金融资产总计有5千港元(二零二二年：5千港元)。剩余的金融资产及所有金融负债均以港元为本位。

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) 其他金融风险

Other financial risk

基金因于每年一月厘定的外汇基金存款息率(附注11)的变动而须面对金融风险。于二零二三年三月三十一日，假设息率增加／减少50个基点而其他因素不变，估计年度盈利将增加／减少450万港元(二零二二年：430万港元)。

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

所有金融工具均以与其公平值相等或相差不大的金额在财务状况表内列帐。

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

21. 资本承担

CAPITAL COMMITMENTS

于二零二三年三月三十一日，基金尚未在财务报表内拨备的资本承担如下：

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

		2023	2022
已批准及签约	Authorised and contracted for	14,262	3,238
已批准惟未签约	Authorised but not yet contracted for	199,828	267,718
总额	Total	214,090	270,956

22. 已颁布但于截至二零二三年三月三十一日止年度尚未生效的修订、新准则及诠释的可能影响

POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2023

直至本财务报表发出之日，香港会计师公会已颁布多项修订、新准则及诠释。该等修订、新准则及诠释在截至二零二三年三月三十一日止年度尚未生效，亦没有在本财务报表中提前采纳。

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.

基金正就该等修订、新准则及诠释在首次采纳期间预计会产生的影响进行评估。迄今的结论是采纳该等修订、新准则及诠释不大可能会对财务报表有重大影响。

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年度服务承诺 PERFORMANCE PLEDGES 2022/23

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) ^(注1) Actual Performance (% meeting service standard) ^(See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
1. 办理土地文件注册 Registration of land documents	15 (a+b)		92	79.0
(a) 由收到文书至根据已注册的文书更新土地登记册 ^(注2) ；以及 From receipt of an instrument to updating the land register with the registered instrument ^(See Note 2) ; and	(a) 11			
(b) 完成影像处理程序并把已注册的文书送回交契人士 ^(注2) Completion of imaging and return of the registered instrument to the lodging party ^(See Note 2)	(b) 4			
2. 在柜位查阅土地登记册 Counter search of land registers		15	97	100
3. 提供土地纪录影像处理副本 Supply of imaged copies of land records				
(a) 在柜位索取 Over the counter				
(i) 不连过大图则 Without oversized plans		15	97	100
(ii) 附连过大图则 With oversized plans	5		97	100
(b) 透过网上服务订购 Order via online services				
(i) 亲身领取 Collection in person				
• 不连颜色图则 Without coloured plans	1		97	100
• 附连颜色图则 With coloured plans	3		97	100
• 附连过大图则 With oversized plans	5		97	100
(ii) 邮寄或由传递公司送递 Delivery by post or courier				
• 不连颜色图则 Without coloured plans				
– 下午6时前订购 Orders placed before 6 pm	1		97	100
– 下午6时后或在星期六、星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97	100
• 附连颜色图则 With coloured plans	3		97	100
• 附连过大图则 With oversized plans	5		97	100

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) ^(注1) Actual Performance (% meeting service standard) ^(See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
4. 提供土地纪录认证本 Supply of certified copies of land records				
(a) 在柜位办理 Over the counter				
(i) 土地登记册 Land registers		35	97	100
(ii) 不连过大图则的影像处理副本 Imaged copies without oversized plans		35	97	100
(iii) 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97	100
(b) 透过网上服务订购 Order via online services				
(i) 亲身领取 Collection in person				
• 土地登记册 Land registers	1		97	100
• 影像处理副本 Imaged copies				
– 不连过大图则 Without oversized plans	3		97	100
– 附连过大图则 With oversized plans	5		97	99.8
(ii) 邮寄或由传递公司递送 Delivery by post or courier				
• 土地登记册 Land registers				
– 下午6时前订购 Orders placed before 6 pm	1		97	100
– 下午6时后或在星期六、星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97	100
• 不连过大图则的影像处理副本 Imaged copies without oversized plans	3		97	100
• 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97	100
5. 销售注册摘要日志 Sale of Memorial Day Book (MDB)				
(a) 批阅注册摘要日志的申请 Approval of MDB applications	2		98	100
(b) 送递注册摘要日志资料档案 Delivery of MDB data files	1		98	100

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) ^(注1) Actual Performance (% meeting service standard) ^(See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
6. 销售按揭注册摘要月志 Sale of Monthly Memorial Information on Mortgage Transactions (MMIM)				
(a) 批阅按揭注册摘要月志的申请 Approval of MMIM applications	2		98	100
(b) 送递按揭注册摘要月志资料档案 Delivery of MMIM data files	4		98	100
7. 电话查询服务 Telephone enquiry services				
(a) 办公时间收到留言 Voice mail left during office hours	收到留言后40分钟内回复 Return calls within 40 minutes after receiving the voice mail		94	99.4
(b) 非办公时间收到留言 Voice mail left after office hours	下一个工作天早上10时前回复 Return calls before 10 am on the next working day		94	100
8. 修订土地登记册资料 Amendment of registered data				
(a) 一般个案(即根据注册摘要资料更正土地登记册) Simple cases (i.e. Rectification of land registers based on Memorial information)	3		94	100
(b) 复杂个案 Complicated cases	10		93	98.3
9. 为再交付注册的中止注册文书办理注册 Registration of withheld instruments redelivered for registration				
(a) 由收到再交付注册的中止注册文书至根据已注册的文书更新相关土地登记册；以及 From receipt of a withheld instrument redelivered for registration to updating the land register with the registered instrument; and	(a) 12		92	88.5
(b) 完成影像处理程序并把已注册的文书送回交契人士 Completion of imaging and return of the registered instrument to the lodging party	(b) 4			

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)	实际表现 (达到服务标准的百分比) (注1) Actual Performance (% meeting service standard) (See Note 1)
	工作天 Working Day(s)	分钟 Minutes		
10. 业主立案法团服务 Owners' corporation (OC) services				
(a) 办理业主立案法团注册 ^(注3) Registration of OCs ^(See Note 3)	30		90	100
(b) 提供业主立案法团纪录副本 Supply of copies of OC records		30	90	99.4
11. 处理建议／投诉 Handling of suggestions/complaints				
	本处会在收到建议或投诉后的十天内答复。如果不可能在这限期内详尽作复，也会给予初步回复。 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.		—	—

注1：为减低2019冠状病毒病在社区扩散的风险，2022年1月25日至3月31日期间部门曾实行特别工作安排。为处理此期间积压的注册个案，个别项目的实际服务表现因而受到影响。

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.

注2：不包括复杂个案及被中止注册的文书

Note 2: Excluding complicated cases and instruments withheld from registration

注3：不包括复杂个案或需要提供附加证明文件的申请

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

(b) 2023/24年度服务承诺(生效日期为2023年4月1日起)
PERFORMANCE PLEDGES 2023/24 (WITH EFFECT FROM 1 APRIL 2023)

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
1. 办理土地文件注册 Registration of land documents	14 (a+b)^(注2) (See Note 2)		90^(注3) (See Note 3)
(a) 由收到文书至根据已注册的文书更新土地登记册 ^(注1) ；以及 From receipt of an instrument to updating the land register with the registered instrument ^(See Note 1) ; and	(a) 11		
(b) 完成影像处理程序并把已注册的文书送回交契人士 ^(注1) Completion of imaging and return of the registered instrument to the lodging party ^(See Note 1)	(b) 3 ^(注2) (See Note 2)		
2. 在柜位查阅土地登记册 Counter search of land registers		15	97
3. 提供土地纪录影像处理副本 Supply of imaged copies of land records			
(a) 在柜位索取 Over the counter			
(i) 不连过大图则 Without oversized plans		15	97
(ii) 附连过大图则 With oversized plans	5		97
(b) 透过网上服务订购 Order via online services			
(i) 亲身领取 Collection in person			
• 不连颜色图则 Without coloured plans	1		97
• 附连颜色图则 With coloured plans	3		97
• 附连过大图则 With oversized plans	5		97
(ii) 邮寄或由传递公司送递 Delivery by post or courier			
• 不连颜色图则 Without coloured plans			
– 下午6时前订购 Orders placed before 6 pm	1		97
– 下午6时后或在星期六、星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97
• 附连颜色图则 With coloured plans	3		97
• 附连过大图则 With oversized plans	5		97

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
4. 提供土地纪录认证本 Supply of certified copies of land records			
(a) 在柜位办理 Over the counter			
(i) 土地登记册 Land registers		35	97
(ii) 不连过大图则的影像处理副本 Imaged copies without oversized plans		35	97
(iii) 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97
(b) 透过网上服务订购 Order via online services			
(i) 亲身领取 Collection in person			
• 土地登记册 Land registers	1		97
• 影像处理副本 Imaged copies			
– 不连过大图则 Without oversized plans	3		97
– 附连过大图则 With oversized plans	5		97
(ii) 邮寄或由传递公司送递 Delivery by post or courier			
• 土地登记册 Land registers			
– 下午6时前订购 Orders placed before 6 pm	1		97
– 下午6时后或在星期六、 星期日及公众假期订购 Orders placed after 6 pm or on Saturdays, Sundays & public holidays	2		97
• 不连过大图则的影像处理副本 Imaged copies without oversized plans	3		97
• 附连过大图则的影像处理副本 Imaged copies with oversized plans	5		97
5. 销售注册摘要日志 Sale of Memorial Day Book (MDB)			
(a) 批阅注册摘要日志的申请 Approval of MDB applications	2		98
(b) 送递注册摘要日志资料档案 Delivery of MDB data files	1		98
6. 销售按揭注册摘要月志 Sale of Monthly Memorial Information on Mortgage Transactions (MMIM)			
(a) 批阅按揭注册摘要月志的申请 Approval of MMIM applications	2		98
(b) 送递按揭注册摘要月志资料档案 Delivery of MMIM data files	4		98

服务类别 Service Type	服务标准 Service Standard		服务指标 (达到服务标准的百分比) Performance Target (% meeting service standard)
	工作天 Working Day(s)	分钟 Minutes	
7. 电话查询服务 Telephone enquiry services			
(a) 办公时间收到留言 Voice mail left during office hours		收到留言后40分钟内回复 Return calls within 40 minutes after receiving the voice mail	94
(b) 非办公时间收到留言 Voice mail left after office hours		下一个工作天早上10时前回复 Return calls before 10 am on the next working day	94
8. 修订土地登记册资料 Amendment of registered data			
(a) 一般个案(即根据注册摘要资料更正土地登记册) Simple Cases (i.e. Rectification of land registers based on Memorial information)	3		94
(b) 复杂个案 Complicated Cases	10		93
9. 为再交付注册的中止注册文书办理注册 Registration of withheld instruments redelivered for registration			
(a) 由收到再交付注册的中止注册文书至根据已注册的文书更新相关土地登记册; 以及 From receipt of a withheld instrument redelivered for registration to updating the land register with the registered instrument; and	15 (a+b) ^(注2) (See Note 2)		90 ^(注3) (See Note 3)
(b) 完成影像处理程序并把已注册的文书送回交契人士 Completion of imaging and return of the registered instrument to the lodging party	(a) 12 (b) 3 ^(注2) (See Note 2)		
10. 业主立案法团服务 Owners' corporation (OC) services			
(a) 办理业主立案法团注册 ^(注4) Registration of OCs ^(See Note 4)	30		90
(b) 提供业主立案法团纪录副本 Supply of copies of OC records		30	90
11. 处理建议/投诉 Handling of suggestions/complaints			
		本处会在收到建议或投诉后的十天内答复。如果不可能在这限期内详尽作复, 也会给予初步回复。 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.	—

注1: 不包括复杂个案及被中止注册的文书

Note 1: Excluding complicated cases and instruments withheld from registration

注2: 经提升的服务标准

Note 2: Enhanced service standard

注3: 经修订的服务指标

Note 3: Revised performance target

注4: 不包括复杂个案或需要提供附加证明文件的申请

Note 4: Excluding complicated cases and applications that require further supporting documents for processing

附件 II

ANNEX II

(a) 2022/23年度土地注册处联合常务委员会委员

MEMBERSHIP OF THE LAND REGISTRY JOINT STANDING COMMITTEE 2022/23

主席 Chairperson

土地注册处
The Land Registry

谭惠仪女士

Ms Joyce TAM Wai-yee

委员 Members

土地注册处
The Land Registry

方吴淑仪女士
(截至2022年8月)
彭嘉辉先生
(生效日期为2022年8月)
蔡恒璇女士
潘雪聪女士

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

香港律师会
The Law Society of Hong Kong

张纺女士
林月明女士
萧咏仪女士
杨宝林先生

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

秘书 Secretary

土地注册处
The Land Registry

原伟铨先生
(截至2022年9月)
梁慧娴女士
(生效日期为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年度土地注册处客户联络小组(私营机构)委员

MEMBERSHIP OF THE LAND REGISTRY CUSTOMER LIAISON GROUP (PRIVATE SECTOR) 2022/23

主席 Chairperson

土地注册处
The Land Registry

方吴淑仪女士
(截至2022年8月)
彭嘉辉先生
(生效日期为2022年8月)

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

委员 Members

香港会计师公会
Hong Kong Institute of
Certified Public Accountants

陈维汉先生
蔡子杰先生
(截至2023年1月)
刘可杰先生
(生效日期为2023年2月)
黄俊硕先生

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

香港地产代理商总会
Hong Kong Real Estate
Agencies General Association

施明如女士

Ms SZE Ming-yu

香港地产代理专业协会有限公司
Society of Hong Kong Real Estate
Agents Limited

郭昶先生

Mr Anthony KWOK Chong

香港银行公会 The Hong Kong Association of Banks	吴克钟先生 (截至2022年4月) 姚敏桦女士 (由2022年6月至2023年1月) 胡丽萍女士 (截至2023年1月) 陈颂贤女士 (生效日期为2023年2月) 钟奥华先生 (生效日期为2023年2月)	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)
香港测量师学会 The Hong Kong Institute of Surveyors	林增荣先生 (截至2023年1月) 邓康伟博士 (截至2023年1月) 侯咏璇女士 (生效日期为2023年2月) 李民康先生 (生效日期为2023年2月)	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)
土地注册处 The Land Registry	霍伟勤女士 林谢淑仪女士 刘润霞女士 梁慧娴女士 马秀文女士 麦振威先生 彭嘉辉先生 (截至2022年8月) 刘少雯女士 (生效日期为2022年8月) 潘辉耀先生 潘雪聪女士 温锡麟先生 原伟铨先生	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
香港律师会 The Law Society of Hong Kong	区健雯女士 齐雅安先生 钟国强先生 梁智维先生 梁志贤先生 梁子恒先生	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
秘书 Secretary 土地注册处 The Land Registry	蔡绣文女士	Ms Ella TSOI Sau-man

(c) 2022/23年度土地注册处客户联络小组(公营机构)委员 MEMBERSHIP OF THE LAND REGISTRY CUSTOMER LIAISON GROUP (PUBLIC SECTOR) 2022/23

主席 Chairperson

土地注册处
The Land Registry

方吴淑仪女士
(截至2022年8月)
彭嘉辉先生
(生效日期为2022年8月)

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

委员 Members

渔农自然护理署
Agriculture, Fisheries and
Conservation Department

洪敦熹先生

Mr Tony HUNG Tun-hei

屋宇署
Buildings Department

蔡立成先生
杨柏盛先生

Mr Eddie CHOY Lap-shing
Mr Perry YEUNG Pak-shing

香港海关
Customs and Excise Department

张大安先生

Mr CHEUNG Tai-on

律政司
Department of Justice

谭嘉雯女士
黄汝凝女士

Miss Carmen TAM Ka-man
Miss Crystal WONG

环境保护署
Environmental Protection
Department

何雨弘先生

Mr Herrick HO Yu-wang

消防处
Fire Services Department

吴少强先生

Mr NG Siu-keung

食物环境卫生署
Food and Environmental Hygiene
Department

余蔚蓝女士

Ms YU Wai-lam

政府产业署
Government Property Agency

陈梓彦先生

Mr King CHAN Tsz-yin

民政事务总署
Home Affairs Department

李清女士

Ms Jessica LEE Ching

香港房屋协会
Hong Kong Housing Society

陈丽娟女士

Ms Fanny CHAN Lai-kuen

香港警务处
Hong Kong Police Force

何月萍女士

Ms Jolie HO

房屋署
Housing Department

陈可文女士
刘雅文女士

Ms CHAN Ho-man
Ms LAU Nga-man

廉政公署 Independent Commission Against Corruption	马凤兰女士	Ms Anita MA Fung-lan
税务局 Inland Revenue Department	黄炳文先生	Mr WONG Ping-man
地政总署 Lands Department	曾丽华女士	Ms Judith TSANG Lai-wah
法律援助署 Legal Aid Department	曾凯玲女士	Miss Anna TSANG
破产管理署 Official Receiver's Office	陈丽贞女士 廖淑仪女士	Miss Laetitia CHAN Miss Vivian LIU
规划署 Planning Department	廖懿珍女士	Miss Alice LIU Yee-chun
差饷物业估价署 Rating and Valuation Department	何志明先生 岑溢康先生	Mr Roger HO Chi-ming Mr Terry SHAM Yat-hong
社会福利署 Social Welfare Department	林嫦好女士	Ms Ada LIM Sheung-ho
土地注册处 The Land Registry	霍伟勤女士 林谢淑仪女士 刘润霞女士 梁慧娴女士 马秀文女士 麦振威先生 彭嘉辉先生 (截至2022年8月) 刘少雯女士 (生效日期为2022年8月) 潘辉耀先生 潘雪聪女士 温锡麟先生 原伟铨先生	Ms Emily FOK Wai-kan Mrs Cindy LAM TSE Shuk-yee Miss Kathy LAU Yun-ha Ms Alice LEUNG Wai-han Ms Delphine MA Sau-man Mr Andrew MAK Chun-wai Mr PANG Ka-fai (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
秘书 Secretary 土地注册处 The Land Registry	蔡绣文女士	Ms Ella TSOI Sau-man

(d) 2022/23年度《土地业权条例》督导委员会委员 MEMBERSHIP OF THE LAND TITLES ORDINANCE STEERING COMMITTEE 2022/23

主席 Chairperson

土地注册处
The Land Registry

谭惠仪女士

Ms Joyce TAM Wai-yee

委员 Members

消费者委员会
Consumer Council

简健恒先生

Mr Michael KAN Kin-hang

律政司
Department of Justice

戴思劲先生
(截至2022年9月)
李照庭先生
(生效日期为2022年9月)

Mr Clifford Joseph TAVARES
(Until September 2022)
Mr Samuel LEE Chiu-ting
(With effect from September 2022)

发展局
Development Bureau

蔡梅芬女士

Ms Jenny CHOI Mui-fun

地产代理监管局
Estate Agents Authority

梁德丽女士

Ms Juliet LEUNG Tak-lai

新界乡议局
Heung Yee Kuk New Territories

林国昌先生

Mr Alfred LAM Kwok-cheong

香港按揭证券有限公司
Hong Kong Mortgage
Corporation Limited

张少慧女士

Ms Feliciana CHEUNG Siu-wai

地政总署
Lands Department

方剑峯先生
(截至2023年3月)
唐咏思女士
(生效日期为2023年3月)

Mr Alan FONG Kim-fung
(Until March 2023)
Miss Anita TONG Wing-sze
(With effect from March 2023)

香港银行公会
The Hong Kong Association of
Banks

冯瑞萍女士

Ms Giano FUNG Shui-ping

土地注册处
The Land Registry

方吴淑仪女士
(截至2022年8月)
彭嘉辉先生
(生效日期为2022年8月)
蔡恒璇女士

Mrs Amy FONG NG Suk-yee
(Until August 2022)
Mr PANG Ka-fai
(With effect from August 2022)
Ms Christina CHOI Hang-suen

香港律师会
The Law Society of Hong Kong

蒋瑞福女士

Ms Lilian CHIANG Sui-fook

香港地产建设商会
The Real Estate Developers
Association of Hong Kong

龙汉标先生

Mr Louis LOONG Hon-biu

秘书 Secretary

土地注册处
The Land Registry

黄柏森先生

Mr Patrick WONG Pak-sum

(e) 2022/23年度《土地业权条例》检讨委员会委员 MEMBERSHIP OF THE LAND TITLES ORDINANCE REVIEW COMMITTEE 2022/23

主席 Chairperson

土地注册处
The Land Registry

蔡恒璇女士

Ms Christina CHOI Hang-suen

委员 Members

律政司
Department of Justice

许行嘉女士
林思敏女士
李照庭先生

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

发展局
Development Bureau

蔡雪蓉女士
(截至2022年8月)
罗嘉颖女士
(生效日期为2022年8月)
陈慧迪女士

Ms Jasmine CHOI Suet-yung
(Until August 2022)
Ms Leona LAW Ka-wing
(With effect from August 2022)
Miss Wendy CHEN Wai-tik

香港大律师公会
Hong Kong Bar Association

麦业成先生
唐思佩女士

Mr Andrew MAK
Ms Sara TONG

地政总署
(法律咨询及田土转易处)
Lands Department
(Legal Advisory and Conveyancing
Office)

方剑峯先生
(截至2023年3月)
唐咏思女士
(生效日期为2023年3月)
黄祖贻女士
(截至2022年10月)
刘芊芊女士
(生效日期为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-yee
(Until October 2022)
Miss Freda LAU Kam-kam
(With effect from October 2022)

土地注册处
The Land Registry

方吴淑仪女士
(截至2022年8月)
彭嘉辉先生
(生效日期为2022年8月)
黄颂诗女士

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

香港律师会
The Law Society of Hong Kong

夏向能先生
张纺女士
黄文华先生

Mr Peter AHERNE
Ms Debbie CHEUNG Fong
Mr Raymond WONG Man-wa

秘书 Secretary

土地注册处
The Land Registry

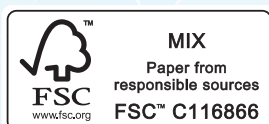
李宝君女士

Ms Shirley LEE Po-kwan

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香港土地注册处营运基金
The Land Registry Trading Fund Hong Kong

香港金钟道六十六号金钟道政府合署二十八楼
Queensway Government Offices, 28/F., 66 Queensway, Hong Kong.
电话 Tel: (852) 3105 0000 传真 Fax: (852) 2523 0065
电邮 E-mail: csa@landreg.gov.hk 网址 Website: www.landreg.gov.hk



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