

(以港元為單位)

(expressed in Hong Kong Dollars)

## 十二. 發展中物業

## 12. Properties under development

		集團及本局 Group and Authority	
		2007	2006
		\$'000	\$'000
為重建購入物業之成本(註(一))	Cost of properties acquired for redevelopment (Note (a))		
- 租賃土地	- leasehold land	3,451,379	2,867,840
- 其他成本	- other cost	350,943	283,471
發展費用	Development expenditure	<u>63,490</u>	<u>20,757</u>
總計成本(包括資本化的累積利息及其他借貸成本共二十八萬六千元(二零零六年:三十萬四千元))	Total cost (includes accumulated interest and other borrowing costs capitalised of \$286,000 (2006: \$304,000))	3,865,812	3,172,068
減值準備	Provision for impairment	<u>(301,446)</u>	<u>(533,046)</u>
		<u>3,564,366</u>	<u>2,639,022</u>

集團及本局所持有位於香港的租賃土地的權益指預付營運租賃款項及其帳面淨值分析如下:

The Group's and the Authority's interests in leasehold land, which are located in Hong Kong, represent prepaid operating lease payments and their net book value are analysed as follows:

		集團及本局 Group and Authority	
		2007	2006
		\$'000	\$'000
五十年期以上的租賃	Leases of over 50 years	2,706,593	2,531,479
十至五十年期的租賃	Leases of between 10 to 50 years	744,786	336,361
		<u>3,451,379</u>	<u>2,867,840</u>

註(一):

二零零一年三月,立法會財務委員會審議多項政府的建議,其中通過了修改受政府收回土地影響的住宅業主所得的自置居所津貼與業主及自住業主所得的額外津貼的計算基礎。本局須按相關的政策,在收購/收回物業時,支付自置居所津貼及額外津貼。在遷出其中住客時,本局按上述原則運作,因此本局的重建項目成本高昂。

Note (a):

In March 2001, the Finance Committee of the Legislative Council approved, inter alia, the revised basis for calculating the Home Purchase Allowance ("HPA") payable to owners of domestic properties and ex-gratia allowances payable to owners and owner-occupiers affected by land resumption. The relevant policies governing the Authority's payment of HPA and ex-gratia allowances for properties acquired/resumed and the clearance of occupiers are based on the above framework which have resulted in a high cost base for the Authority's redevelopment projects.

對住宅物業而言,自置居所津貼的評估是按一位於類似地區可比較之七年樓齡的樓宇為假設單位。自置居所津貼為假設單位與收回單位於收購日公開市值的差額。

In respect of domestic properties, the assessment of HPA is based on a notional flat, defined as a seven-year-old flat in a comparable building in a similar locality. The HPA paid represents the difference between the open market values of the notional flat and the acquired property at the offer date.