

# 40's to 50's

# 四、五十年代

## 一九四七年到五十年代 — 稅務服務 從算盤開始 1947 to the 50's — It started with abacus



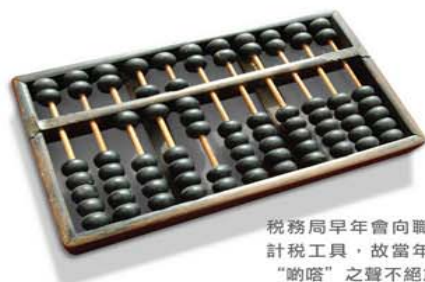
50年代的皇室行  
(照片由香港置地集團提供)  
The old Windsor House in the 50's  
(Photo by courtesy of Hongkong Land)

稅務局於1947年4月1日成立，坐落於中環德輔道中現已拆卸的皇室行。剛成立時的規模遠較現時為小，職員連臨時工在內也不超過100人，直到50年代中期亦只有200多名。

The Inland Revenue Department was established on 1 April 1947, located at the now demolished Windsor House in Des Voeux Road Central. Its scale then was much smaller than it is now, with a total establishment of less than 100 including temporary staff, and even in the mid 50's it had only increased to some 200 staff.



稅務局於1947年5月16日舉行成立慶典  
(照片由香港歷史博物館提供)  
The IRD celebrated its inauguration on 16 May 1947  
(Photo by courtesy of the Hong Kong Museum of History)



稅務局早年會向職員提供算盤作計稅工具，故當年辦公室內總是“訥嗒”之聲不絕於耳。

As abacuses were issued by the Department for staff to calculate tax, the office was always filled with an incessant 'tick tock' sound in the early days.

當時稅務局職員用以計算稅款的工具就只有算盤，所以本港的稅務服務可以說是由算盤開始。

In the early years, abacus was the only tool available for IRD staff to calculate tax. Hence it can be said that the tax services in Hong Kong started with abacus.

# 40's to 50's

# 四、五十年代

## 一九四七年到五十年代 — 稅務服務 從算盤開始 1947 to the 50's — It started with abacus



50年代末購置的計算機跟圖中的類型相似，以手動操作為主，可以計算加減數。  
 The adding machines purchased in the late 50's were similar to this model. They were mainly operated by hand and could perform addition and subtraction.

到50年代後期，為了提高效率，局方開始購置少量的原始計算機供職員共用。但由於這些計算機功能十分有限，只可作加減計算，操作亦不太方便，所以並沒有取代算盤。

In the late 50's, the Department started to purchase a few primitive adding machines for use by staff on a sharing basis to enhance efficiency. However, as the functionalities of these machines were only limited to addition and subtraction and they were not very convenient to use, they had not replaced the abacus.

除負責徵收《稅務條例》下的稅項，稅務局在50年代中期也陸續從庫務署接手徵收其他多種稅項。其中「舞廳稅」及「娛樂稅」兩項早於1970年及1993年已分別取消，所以較為年輕市民所知。由於徵收該兩種稅項上的需要，稅務局當年不時會派出稅務督察到戲院及舞廳等場所巡查。職員在出入舞廳時多會小心翼翼，以免碰見親友時引起誤會。

Apart from collecting taxes under the Inland Revenue Ordinance, the Department also gradually took over the collection of some other taxes and duties from the Treasury in the mid 50's. Among them, Dance Hall Tax and Entertainment Tax were abolished in 1970 and 1993 respectively. They are, therefore, less known to the younger generations. For the purposes of collecting the 2 types of tax, it was necessary for the Department to send out Tax Inspectors to check on premises such as cinemas and dance halls from time to time. Staff would usually act discreetly when entering and exiting dance halls lest it might cause misunderstanding if they ran into friends or relatives.

General report of collections for April, 1956.

	1955-56	1956-57	1956-57
Entertainment Tax	\$60,000.00	\$57,000.00	\$57,000.00
Dance Hall Tax	\$6,750.00	\$5,375.00	\$47,750.00
Betting Duty	\$1,000.00	—	\$1,000.00
TOTAL	\$67,750.00	\$62,375.00	\$105,750.00

Comparative statement of collections for the months of April, 1956 & 1955 in respect of Entertainment Tax, Dance Hall Tax & Betting Duty.

	April 1956	April 1955	April 1956
Entertainment Tax	\$60,000.00	\$57,000.00	\$57,000.00
Dance Hall Tax	\$6,750.00	\$5,375.00	\$47,750.00
Betting Duty	\$1,000.00	—	\$1,000.00
TOTAL	\$67,750.00	\$62,375.00	\$105,750.00

	Entertainment Tax 1956-57	Total collection to date
Entertainment Tax	\$7,000,000.00	\$57,000.00
Dance Hall Tax	\$6,000,000.00	\$47,750.00
Betting Duty	\$1,000,000.00	\$1,000.00
TOTAL	\$14,000,000.00	\$105,750.00

稅務局接手徵收「博彩稅」、「舞廳稅」及「娛樂稅」後，負責的職員所提交的第一份工作報告。

The first work report submitted by the responsible officer after IRD had taken over the collection of Betting Duty, Dance Hall Tax and Entertainment Tax.