



## 注意事項

1. 概引
  - (a) 依此計劃購買的儲稅券乃根據《1999年儲稅券(修訂)條例》而發出，並受到《儲稅券條例》(第289章)及《儲稅券(第4系)規則》所管轄。
  - (b) 在每月的第十日或之前送達庫務署處理的授權書，其授權可於該月生效。
  - (c) 當申請人退休或終止為在職公務員，薪金扣減的安排便會終止。退休公務員如想繼續參加「即賺即儲」計劃並每月扣減退休金用作購買儲稅券，須重新填寫授權表格 Try.489 號。有關表格可向庫務署退休金分部及公務員事務局退休公務員福利組索取或請從 [http://www.try.gov.hk/cinternet/chpens\\_form\\_ehtry489.html](http://www.try.gov.hk/cinternet/chpens_form_ehtry489.html) 下載。
2. 第一部
  - (a) 如需更改授權，請遞交一份新的授權書。
  - (b) 贖回儲稅券以供繳稅
    - (i) 儲稅券帳戶持有人可享有「自動交稅」服務。贖回儲稅券建議書會預先在稅款到期前約兩星期發給儲稅券帳戶持有人，詳列擬贖回儲稅券的資料及應繳稅款餘額(如有者)。在稅款到期日當天，帳戶內的儲稅券會以先購先贖方式自動被贖回交稅，贖券詳情會載列於同日發給儲稅券帳戶持有人的贖回儲稅券結算書內。
    - (ii) 「自動交稅」服務並不包括在自動贖券日期(即稅款到期日)後購買的儲稅券。
    - (iii) 「自動交稅」服務只包括帳戶持有人名義的稅項，並不包括聯名物業的物業稅。
    - (iv) 贖回儲稅券如不足以支付全部稅款，儲稅券帳戶持有人須於稅款到期日或之前自行繳付餘數。
  - (c) 如儲稅券持有人要求贖回帳戶內的本金，他須以書面直接向稅務局提出。因儲稅券並非用以繳交帳戶持有人本身的稅項，贖回的本金將不可獲得任何利息。
  - (d) 如對儲稅券有任何查詢，請瀏覽稅務局網址 [www.ird.gov.hk](http://www.ird.gov.hk)，或致電 2594 3122 稅務局儲稅券組或 24 小時熱線 187 8033。
3. 第二部
  - (a) 此部應由獲授權代行簽署的人員(不低於二級行政主任的職級)填寫。
  - (b) 各局/部門須轉交此份授權書的副本予稅務局，供該局以該申請人名義開立儲稅券帳戶。
4. 《個人資料(私隱)條例》注意事項
  - (a) 申請人所提供的資料，將用於處理「即賺即儲」計劃的授權書。其他局長、部門首長、職系首長及/或獲指派負責處理有關參與「即賺即儲」計劃申請的人員，都可以得知這些資料。
  - (b) 申請人有權按照《個人資料(私隱)條例》所規定，要求查閱或改正填報於本表格內的個人資料。這些要求可以書面送交專責處理查閱/改正資料要求的人員。詳情請參閱有關部門通告/內部通告。

## Notes

1. General Rules
  - (a) Tax Reserve Certificates (TRCs) purchased under this scheme are issued in accordance with Tax Reserve Certificates (Amendment) Ordinance 1999. It is subject to the Tax Reserve Certificates Ordinance (Cap. 289) and Tax Reserve Certificates (Fourth Series) Rules.
  - (b) **The authorisation will take effect from the specified month if it reaches the Treasury on or before the 10<sup>th</sup> thereof.**
  - (c) Deduction from salaries will cease when an officer retires or otherwise ceases to be a serving civil servant. Civil service pensioners who want to stay in the SAYE Scheme and have pension deduction for purchase of TRCs monthly should complete a fresh authorisation form Try.489 which is available from Pensions Division of the Treasury and Pensioners' Welfare Unit of Civil Service Bureau or can be downloaded from [http://www.try.gov.hk/internet/ehpens\\_form\\_ehtry489.html](http://www.try.gov.hk/internet/ehpens_form_ehtry489.html).
2. Part I
  - (a) For change of instruction, please submit a new authorisation.
  - (b) Redemption for payment of tax
    - (i) TRCs account holders can enjoy the "Auto Tax Payment Service". A proposal for redemption will be sent to TRCs account holders around two weeks before the tax due date. The proposal will show details of TRCs intended to be redeemed and the balance of tax payable, if any. The TRCs in the account will be automatically redeemed on a First-In-First-Out basis for tax payment on the payment due date and a Redemption Statement will be issued.
    - (ii) The "Auto Tax Payment Service" does not cover TRCs purchased after the date of the auto redemption (i.e. the tax payment due date).
    - (iii) The "Auto Tax Payment Service" covers only the tax charged on the account holder. It does not cover Property Tax for jointly-owned properties.
    - (iv) For any balance of tax not covered by the TRCs redeemed, TRC account holders must make payment for the balance on or before the tax payment due date.
  - (c) Request for a refund on the TRCs purchased must be made in writing to IRD directly. As the TRCs redeemed are not for payment of the holder's tax, no interest will be payable.
  - (d) For enquiries about TRC accounts, please visit IRD web site [www.ird.gov.hk](http://www.ird.gov.hk) or call the Tax Reserve Certificates Section of IRD at telephone no. 2594 3122 or the 24-hour information hotline at 187 8033.
3. Part II
  - (a) This part should be completed by an authorised officer of a rank not lower than Executive Officer II.
  - (b) **Bureau/department should pass a copy of this authorisation to IRD for maintenance of the officer's TRC account.**
4. Notes to Personal Data (Privacy) Ordinance
  - (a) The information provided will be used for the processing of authorisation made under the SAYE Scheme. It may be disclosed to other Bureau Secretaries, Heads of Department/Grade and/or their designated officer(s) who are required to process the information for purposes relating to participation of the SAYE Scheme.
  - (b) You have the right to request access to or correction of personal data provided on this form in accordance with the provisions of the Personal Data (Privacy) Ordinance. Such requests may be made in writing to the officers designated for handling data access/correction requests as promulgated in relevant departmental/internal circulars.