

六十年代 — 建立第一代稅務資料庫
The 60's — Setting up IRD's first "database"



小抽屜內的目錄卡以公司或個人的英文名字順序儲存，方便搜尋。
 The index cards in the drawers were stored in alphabetical order by the names of companies and individuals to facilitate searching

稅務局成立初期，所有稅務資料均以紙張文件形式存於檔案內。為了建立目錄，以便職員尋找相關的檔案及資料，於是設立名為「水塘」的目錄中心。該處設有很多小抽屜，裝滿了不同顏色的卡紙，分類儲存關於薪俸稅、利得稅和個人入息課稅的檔案目錄及資料。當時的「水塘」，其實就是稅務局第一代的資料庫。

這個資料庫於60、70年代由於檔案的增長而不斷擴充。但隨着稅務局於80年代正式展開電腦化計劃，「水塘」的規模便續漸縮減。到稅務局全面電腦化後，這些儲存目錄卡紙的小抽屜便完成其歷史任務，功成身退。

In the early days of IRD, all tax records were kept in paper format and stored in files. In the 60's, indexes were created to help staff search for relevant files and information, and an index centre called "Reservoir" was set up. In the centre, there were many small drawers fully loaded with index cards in different colours for storage of file indexes and information on Salaries Tax, Profits Tax and Personal Assessment. The "Reservoir" was in fact IRD's first "database".

This database expanded continuously in the 60's and 70's as the number of files grew. But following the commencement of computerisation of the Department in the 80's, the "Reservoir" was downsized continuously. The chests of drawers for keeping the index cards finally retired completely upon full computerisation in the Department.



1960年6月發出的物業稅稅單
 Property Tax demand note issued in June 1960

當年的物業稅是按照物業的差餉租值(當時譯作「估定租值」)而並非業主所收取的實際租金來評訂稅款，稅單亦是由庫務署根據差餉物業估價署提供的差餉名冊，代稅務局向經常繳付差餉的人士發出，所以當時「水塘」的小抽屜內並沒有關於物業稅檔案的資料。

At the time, Property Tax was assessed based on the rateable value of the property instead of the actual rental income received by the owner. Demand notes for tax were also issued by the Treasury on behalf of the IRD based on the Rates Roll supplied by the Rating and Valuation Department. Thus there were no index cards for Property Tax in the "Reservoir" in those days.