



# 其他 Miscellaneous

## 慈善團體

慈善團體可根據《稅務條例》獲豁免稅項。截至2001年3月31日止，合共有3,435個慈善團體獲本局豁免繳稅，其中238個是於過去一年內獲豁免的。市民可瀏覽本局網頁，查閱免稅慈善團體的名單。

捐款予免稅慈善團體可獲稅項扣減。1999至2000課稅年度，在利得稅和薪俸稅項下獲扣除的慈善捐款分別為7億元和18.5億元。

## 一般視察

稅務督察負責實地視察商業機構及探訪個別人士，以查核他們是否遵行本局所執行的各項稅務法例。過去一年，稅務督察進行視察工作的次數超過65,249。

## 內部稽核

內部稽核員負責定期查核各科/組的工作情況，以確保局內所執行的工作符合有關法例和部門程序。他們亦查驗各科/組的內部監察制度和工序，以找出可供改善的地方予管理層考慮。

## Charitable Institutions

Charitable institutions are exempt from tax under the Inland Revenue Ordinance. The number of charities exempt from tax as at 31 March 2001 was 3,435, of which 238 charities were granted exemption during the year. The list of charities exempt from tax is available on our Homepage.

Donations to charities exempt from tax may be tax deductible. The amounts of approved charitable donations allowed under Profits Tax and Salaries Tax, for the 1999-2000 year of assessment, were \$0.7 billion and \$1.85 billion respectively.

## General Inspection

Tax inspectors carry out on-site inspections of businesses and call on individuals to check their compliance with the various Ordinances administered by the Department. More than 65,249 visits were made during the year.

## Internal Audit

Internal auditors perform an important role within the Department. Their activities are directed at ensuring that work carried out within the Department complies with relevant legislation and departmental procedures. They also examine internal control systems and work methods with a view to identifying areas where changes can be made to improve output and efficiency.

## 辦公室事務

本局向來設有程序，視察和翻新辦公室，確保為職員和到訪的市民提供一個適當和安全的環境。

過去一年，本局重新裝修荃灣分局，為市民提供更佳服務。裝修後的分局煥然一新，地方更為寬敞，服務櫃位、會面室，以至收款櫃位的數目均全面增加。



裝修前  
Before...

本局亦在旺角分局裝置了一台新的閉路電視系統，以加強保安。

2000年4月，本局在入境事務大樓天台獲批額外地方，用以存放舊檔案。為配合系統基礎改善計劃，本局在稅務大樓16樓加建新的伺服器室，並在多個地點裝置500多個電腦網絡插位和超過1,000個電源。

稅務大樓的照明裝置和天花板的更新工程已在2000年6月完成。新裝置除照明更佳，更具環保效能外，還令工作環境更為舒適。另外，七樓辦公室已完成改裝工程，保安亦得以加強。

## Accommodation

The Department has on-going programmes to inspect and renovate its office premises to ensure the provision of a suitable and safe environment for its staff and visiting members of the public.

Renovation work was completed during the year on our Tsuen Wan Sub-office. With increased service counters, interview rooms and shroff counters, the Department can now provide the public with better service.



裝修後  
After...

To enhance security, a new Closed Circuit Television System was installed in Mongkok Sub-office.

Additional accommodation on the roof-top of Immigration Tower has been provided to the Department since April 2000 to store old records. As part of the System Infrastructure Enhancement Project, a new Server Room was constructed on the 16/F of Revenue Tower. Moreover, over 500 computer terminal nodes and more than 1,000 power points were installed in various locations within the Department's premises in Revenue Tower.

The Department's programme to replace all the light fittings and ceiling boards in its premises was completed in June 2000. The new installations have improved illumination, enhanced energy saving and promoted the general comfort of the office areas. Further, alterations were carried out on the 7/F of Revenue Tower to enhance security in the office area.