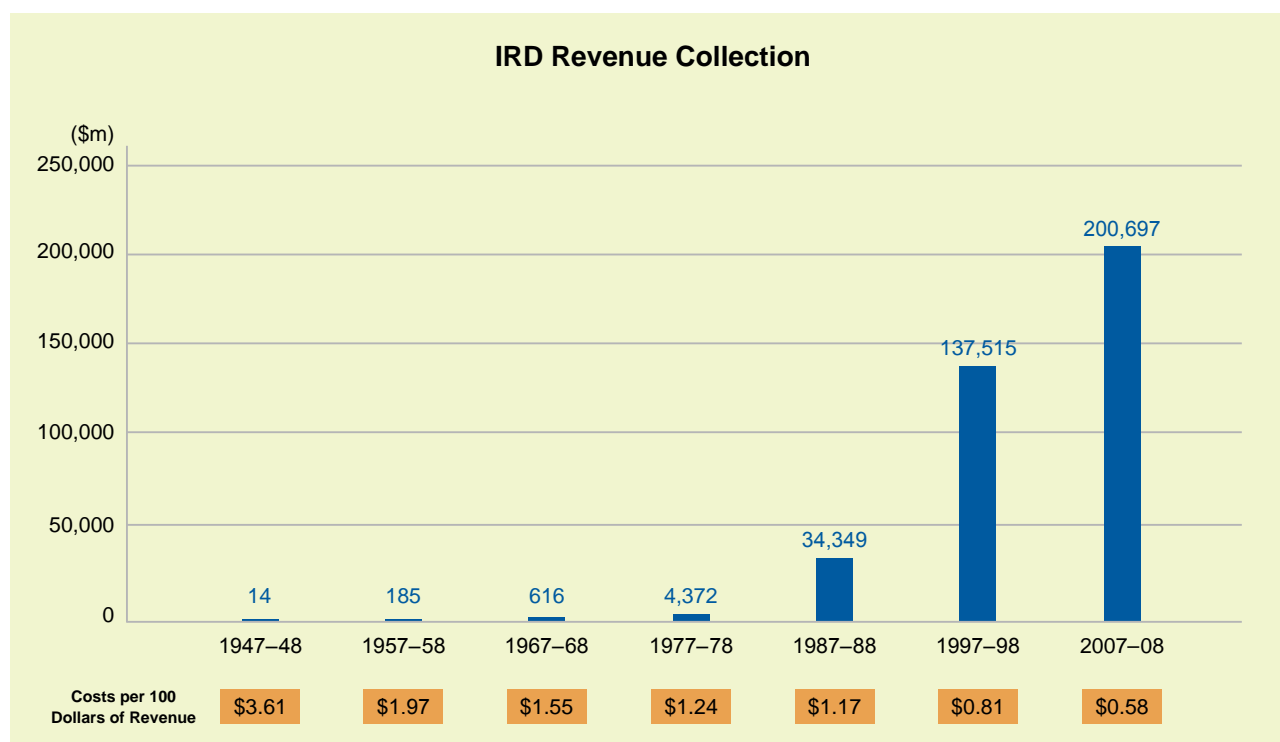


IRD celebrates its 60th anniversary in 2007–08. Let us go into the time tunnel to revisit the history of the Department in the past 60 years:

## Commissioners of Inland Revenue

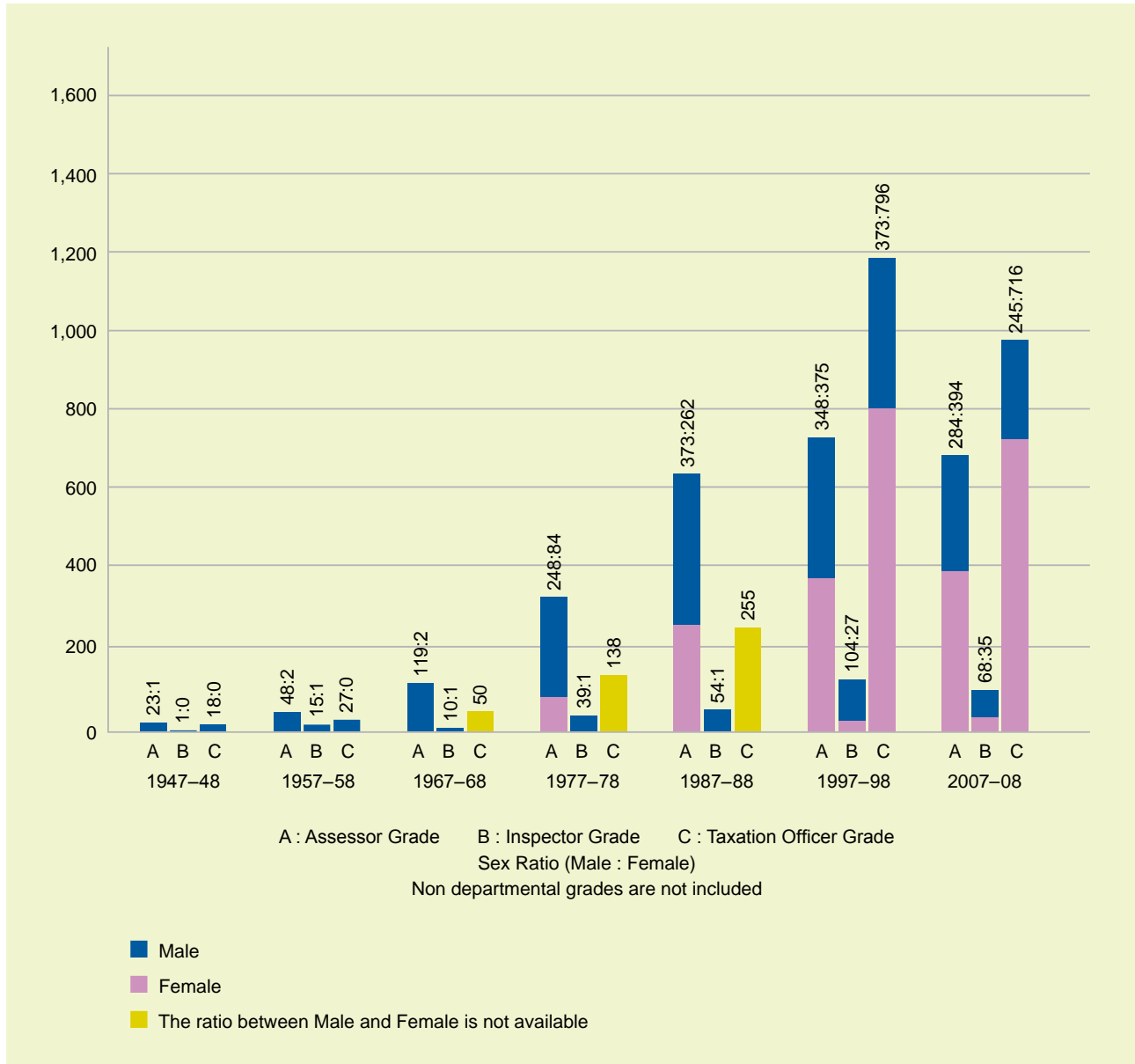
Name	Duration
Mr E W PUDNEY	1.1.1947 – 1.2.1951
Mr W F WATSON, O.B.E.	2.2.1951 – 26.5.1957
Mr W J DRYSDALE	1.4.1958 – 15.7.1963
Mr A D DUFFY, O.B.E.	16.7.1963 – 11.5.1972
Mr F E RAINBOW, O.B.E.	12.5.1972 – 26.1.1975
Mr R V GIDDY, C.B.E. (1979)	27.1.1975 – 19.9.1979
Mr V A LADD, C.B.E.	20.9.1979 – 31.7.1985
Mr Anthony AU-YEUNG FU, O.B.E. (1989), C.B.E. (1997), J.P.	1.8.1985 – 23.4.1996
Mr WONG Ho-sang, J.P.	24.4.1996 – 18.8.1999
Mrs LAU MAK Yee-ming, Alice, J.P.	Since 1.3.2001

## Revenue Collection and Cost of Collection



## IRD Departmental Grades

Number and Ratio of Male and Female Staff



## Major Events



### 1947–48 to 1956–57

#### 1 April 1947

- The Inland Revenue Department was established

#### 3 May 1947

- The Inland Revenue Ordinance 1947 was enacted to impose tax on earnings and profits



#### 1 April 1949

- The Estate Duty Office was transferred to the Inland Revenue Department from the Treasury

#### 20 September 1952

- The Inland Revenue Ordinance Committee was appointed to review the Inland Revenue Ordinance

#### 1 February 1956

- The Stamp Duty Office was transferred to the Inland Revenue Department from the Treasury

#### 1 April 1956

- The Department took over from the Treasury the responsibilities for collecting entertainments tax, bets and sweeps tax and public dance-halls tax

#### 1 April 1956

- The property tax charge on land and buildings in the New Territories was suspended

## 1957–58 to 1966–67

### 1 April 1957

- The Business Registration Office was transferred to the Inland Revenue Department from the Commerce and Industry Department

### April 1958

- The Investigation Section was established to investigate tax evasion cases

### 7 April 1966

- The Second Inland Revenue Ordinance Review Committee was appointed to review the Inland Revenue Ordinance

### 1 July 1966

- Hotel accommodation tax was introduced

## 1967–68 to 1976–77

### Late 1960s

- The Department commenced the use of computers for storing and analysing assessment data

### 1 April 1970

- Public dance-halls tax was abolished

### 1 April 1973

- Entertainments tax on cinema admission was suspended
- The basis of salaries tax assessment was changed to current year and payment of provisional salaries tax was demanded

### 1 April 1974

- The property tax charge on land and buildings in the New Territories was re-introduced

### 1 April 1975

- The basis of profits tax assessment was changed to current year and payment of provisional profits tax was demanded

### 1 April 1975

- Entertainments tax on cinema admission was re-introduced

### February 1976

- The Third Inland Revenue Ordinance Review Committee was appointed to review the Inland Revenue Ordinance

### 1 April 1976

- The basis of property tax assessment was changed to notional rent



## 1977–78 to 1986–87

### January 1978

- The Complaints Section was established to deal with complaints

### March 1978

- The number of charging heads for stamp duty was reduced from 55 to 13

### September 1978

- The Department's first multi-function computer system, the Business Registration System, was implemented

### December 1979

- Main offices of the Department were moved to Windsor House, Causeway Bay

### 1981

- The Department's own computer centre was established

### May 1981

- The Stamp Duty Ordinance came into force
- The number of charging heads for stamp duty was reduced from 13 to 4

### 25 February 1982

- Interest received from foreign currency deposits placed with financial institutions in Hong Kong was exempted from interest tax

### 1 April 1983

- The basis of property tax assessment was changed to actual rent received and payment of provisional property tax was demanded

### 17 October 1983

- Interest received from local currency deposits placed with financial institutions in Hong Kong was exempted from interest tax

### 14 March 1986

- Anti-tax avoidance provisions were introduced

## 1987–88 to 1996–97

### 12 October 1987

- The Joint Liaison Committee on Taxation was established

### April 1988

- The Central Enquiry Counter Service was established

### 1 April 1989

- Interest tax was abolished

### 1 April 1990

- Separate tax filing, assessment and payment in respect of salaries tax were introduced for married couples

### December 1991

- The Department moved to Revenue Tower (originally known as Wanchai Tower III)

### 31 January 1992

- The stamp duty charge was extended

to agreements for sale and purchase of residential property

### 1 April 1992

- Entertainments tax on cinema admission was abolished

### 1 January 1993

- Performance Pledges were introduced

### 1 April 1993

- Entertainments tax on admission to horse race meetings was abolished

### 1 April 1994

- A single composite tax return for individuals to report salary, property and business income was introduced

### May 1996

- The Department's Homepage was launched

## 1997–98 to 2007–08

### July 1997

- A Working Group was appointed to conduct a comprehensive review of profits tax

### 11 February 1998

- A limited double taxation arrangement was entered into with the Mainland of China

### 1 April 1998

- The advance ruling service was introduced

### May 1999

- Counter service for collection of income and profits tax payments was taken over by the Treasury (The counter collection service was later out-sourced to the Hongkong Post in October 2001)

### May 2000

- The Taxpayer's Charter was launched

### 19 January 2001

- On-line services for tax filing, business registration applications and enquiries were launched

### April 2001

- The "Assess First, Audit Later" (AFAL) assessment system was implemented

### April 2003

- The use of passwords for online tax filing was introduced

### August 2003

- Football betting duty was introduced

### 10 December 2003

- The first Comprehensive Double Taxation Agreement was signed with Belgium

### August 2004

- Property e-stamping service was launched

### 11 February 2006

- Estate duty was abolished

### 21 August 2006

- A Comprehensive Double Taxation Arrangement was signed with the Mainland of China

### 1 September 2006

- The basis of charging betting duty on horse races was changed from gross bets to net stake receipts

### 19 January 2008

- Taxpayer Portal (eTAX) was launched

