

其他 MISCELLANEOUS

慈善團體

慈善團體可根據《稅務條例》獲豁免稅項，而納稅人可申請扣減其捐給該等慈善團體的款額。截至2000年3月31日止，獲本局認為免稅慈善團體的總數共3,250個，其中234個是在過去一年內獲認可的。市民可瀏覽本局網頁，查閱「認可慈善機構及信託團體名單」及有關慈善團體的資料小冊子。

一般視察

本局的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由本局所執行的稅務法例。在本年內，稅務督察進行視察工作的數目超過66,590次。

內部稽核

本局設有內部稽核組查核各科/組的工作情況，以確保局內所執行的工作符合有關法例及部門程序。內部稽核員亦查驗各科/組的內部監察制度及工序，以找出可供改善的地方予管理層考慮。

辦公室事務

為方便推廣納稅人教育，本局在稅務大樓諮詢中心的大堂和在旺角及荃灣的分局，裝設了3套裝嵌在天花板的電視機和錄像機，放映介紹本局工作及服務的影帶。

為應付物料供應組的需要，自1999年9月起，本局於前啟德客運大樓獲提供額外地方，用以存放物料。稅務大樓10樓亦已進行改裝工程，以容納一隊新的實地審核隊。

自1999年12月起，本局逐步更換稅務大樓內稅務局樓層的所有照明裝置和天花板。新裝置除可改善照明外，還可節省能源，及提供一個更舒適的工作環境。另外，稅務大樓36樓兩個會議室的翻新和改善工程亦已完成，提供一個更合適的場地接待賓客和舉行會議。本局有持續的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。

Charitable Institutions

Charitable institutions are exempt from tax under the Inland Revenue Ordinance and taxpayers may claim deductions for donations to charities. The total number of recognized charities as at 31 March 2000 was 3,250, of which 234 charities were recognized during the year. The "List of Approved Charitable Institutions and Trusts of a public character" and the information pamphlet on charities are also available on our Home Page.

General Inspection

Tax inspectors of the Department carry out on-site inspections of businesses and call on individuals to check their compliance with the various Ordinances administered by the Department. In excess of 66,590 visits were made during the year.

Internal Audit

Internal Audit Section performs an important role within the Department. The activities of the Section are directed at ensuring that work carried out within the Department complies with relevant legislation and departmental procedures. It also examines internal control systems and work methods with a view to identifying areas where changes can be made to improve output and efficiency.

Accommodation

To facilitate taxpayer education, 3 sets of ceiling-mounted TV and VCR were installed in the public halls on the Enquiry Service Centre at Revenue Tower and the sub-offices in Mongkok and Tsuen Wan for broadcasting videos concerning the Department.

Additional accommodation in the former Kai Tak Passengers Terminal Building has been provided to the Department since September 1999 to meet the storage needs of the Supplies Section. Alterations have also been carried out on the tenth floor of Revenue Tower to accommodate a new Field Audit team.

In December 1999, the Department started its programme to replace all the lighting fittings and ceiling boards in its premises at Revenue Tower. The new installations will improve illumination, enhance energy saving and promote the general comfort of the office areas. Further, the two Conference Rooms on 36/F of the building have been renovated and upgraded to make them a more suitable venue for receiving guests and holding conferences. 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 the visiting public.