



維持穩定的稅收和提供優質的服務，是本局的使命。回顧過去一年，我很高興看見本局在這兩方面均有平穩的發展。

近年香港經濟放緩，失業率上升，政府財政出現赤字，要維持穩定的稅收委實不易。為實踐這目標，本局員工上下一心，全力以赴，確保每一個納稅人都依法繳付應繳的稅款。

為了訂下周詳、適時和可行的對策，以預防經濟出現不穩定情況，財政司司長在2000年5月成立「稅基廣闊的新稅項事宜諮詢委員會」，在維持簡單低稅制和保持香港國際競爭力的前提下，研究哪些稅基廣闊的新稅項適合在香港引進。委員會在2002年2月向財政司司長提交了最後報告，建議正在商討，有待落實。

在2001年4月，本局開始推行了「先評後核」系統，把審閱報稅表和評稅的過程自動化，讓評稅人員能更專注評核複雜個案和對已評稅個案作抽查覆檢。我們更採用新的電腦程式輔助有人手的抽查機制，全力實行「審核三部曲」。不同的審核個案，會按個別情況，交由評稅人員作「案頭審核」，實地審核人員作「實地審核」或調查人員作「深入調查」。這樣

The Department is committed to generating a steady inflow of public revenue and providing quality services to the taxpaying public. In 2001-02, I am pleased to note that steady progress was made in both areas.

To generate a steady inflow of public revenue is no easy task, especially in the midst of the recent economic slowdown when the level of unemployment and the budget deficit were at their record high. To achieve this objective, concerted efforts have been made by all officers of the Department to ensure that every taxpayer is paying the right amount of tax as prescribed by the law.

To have well thought-out, feasible strategies ready for implementation to hold any economic instability at bay, the Financial Secretary set up the "Advisory Committee on New Broad-based Taxes" in May 2000. Given the primary requirement of maintaining a low rate, simple taxation regime and preserving Hong Kong's competitiveness internationally, the Committee was tasked with the responsibility of considering the suitability of new types of broad-based taxes for introduction in Hong Kong. A Final Report was submitted to the Financial Secretary in February 2002. Its recommendations are still under study.

In April 2001, the Department implemented the "Assess First, Audit Later" (AFAL) system to automate return screening and assessment processes, so as to enable the assessing officers to focus on assessing complex cases and conducting post-assessment audits. On



預期可加強本局抽查的機制，使我們能更有效地識別和偵破逃稅和避稅個案，保障稅收。

善用資訊科技，不但可以提升本局的工作效率和效益，還可以提高本局工作的透明度和服務質素。

本局早於1996年5月設立網頁，為市民提供深入及多元化的稅務知識。在過去數年，我們不斷更新及加入新的項目，使網頁內容越來越豐富。去年，本局更採取了專業的設計，更新網頁，務求向市民提供一個方便瀏覽及索取資料的資訊平台。以A4頁數計，本局網頁的內容由最初的500張，增至去年的5,000張，瀏覽人次亦增加了167倍，由1996至97年度的30,000人次，增至去年的5,030,000人次。

為了進一步加強稅務教育，本局在去年編印了多款資料單張，闡釋市民普遍關注的稅務問題，有關的單張亦可在網頁下載。我們希望透過新網頁和資料單張，加強與市民溝通。在提高他們的稅務知識，協助他們更易明白本身的稅務責任，從而鼓勵他們自願遵守稅務規定，有效的溝通，是不可或缺的。



top of the manual system currently in use, a customized computer-assisted case selection program is being devised. Depending on the facts of each case, cases selected will be allotted to the assessing officers to conduct "desk audit", to the field auditors to conduct "field audit" or to the investigating officers to conduct "in-depth investigation". This will, as a result, greatly enhance our effectiveness in identifying high-risk cases for audit and investigation, thereby minimizing the risk of revenue leakage due to tax evasion and avoidance.

Indeed, information technology has an important role to play in modern tax administration. Not only can it enhance our efficiency and effectiveness, it can also serve to increase our transparency and improve the quality of our service to the public.

First launched in May 1996, the IRD website has provided the public with a wide range of tax information. Its content has developed significantly over the years. In 2001-02, the website was revamped. Professional design was introduced to facilitate easy navigation and information searching. The content of the website has also been enriched, with the number of "A4" pages of static information increasing from the initial 500 to 5,000 as at March 2002. The number of annual visitors also increased by 167 times, from 30,000 visits in 1996-97 to 5,030,000 visits in 2001-02.

促進納稅人自願遵守稅務規定，是每一個稅務機關的長遠目標，比任何執法的行動更形重要。除了要令納稅人清楚明白本身的稅務責任外，本局更積極協助納稅人遵行稅務規定。我們不斷簡化程序，並提供多項電子繳稅、報稅及查詢服務，讓市民可以方便快捷地履行本身的稅務責任。經過多月的籌備，本局在2002年4月推出了利得稅報稅表電子表格和「電話稅務通」服務。市民可以透過互聯網以電郵方式遞交利得稅報稅表；未能利用互聯網的市民，也可以使用「稅務編號」和「通行密碼」，透過音頻電話，隨時隨地查詢自己的稅務資料。我們更計劃推出「電話報稅」服務，有關建議的修訂草案現正在審議中。



切實地執行稅務工作，真誠地服務市民，是本局每一個員工的職責。最令大家鼓舞的是，我們的努力獲得了認同。去年，本局就各個服務承諾項目所取得的業績，均能達到甚至超越預定的服務水平。香港特別行政區政府效率促進組為此特別頒發本局一個評判嘉許獎。此外，



With a view to stepping up tax education, the Department has issued a number of information pamphlets during the year on common issues of concern, all of which can be downloaded from our website. It is hoped that the revamped website, coupled with other publications, can strengthen the communication between the Department and the public. Effective communication is essential as it serves to enhance general tax knowledge, helps the public to understand their tax obligations and eventually encourages voluntary compliance.

Promoting voluntary compliance is the ultimate objective of every tax administration and means much more than day-to-day enforcement measures. The Department is aware that apart from helping the taxpayers understand their tax obligations, we have to make compliance an easy job for them. To this end, we have strived to simplify our procedures and have introduced various electronic services on tax payment, return lodgement and tax enquiry. After months of development, the E-Forms for Profits Tax Returns and the TeleTax were launched in April 2002. Taxpayers can now file their Profits Tax Returns through E-mails on the Internet. Those who cannot access the Internet can make use of a "Taxpayer Identification Number" (TIN) and a password to make enquiries on their personal tax affairs anytime through a touch-tone phone. The Department is planning to extend the telephone services to telefiling of tax returns.

本局三名員工亦分別獲得申訴專員公署所頒發的優異服務和投訴處理嘉許獎。



展望未來的一年，香港仍面對不明朗經濟與財赤，政府需要開源節流，本局的工作必然充滿挑戰。縱然如此，我深信正如2002至03年度口號一樣，憑著各員工「並肩向前，迎接挑戰」，配合資訊科技的應用和工作程序的重新調配，我們必定能再接再厲，為市民提供更多和更好的服務。

最後，我要對各位同事過去一年同心協力，克服困難和投入工作的精神致以衷心的謝意。我亦對其他部門的同事所給予的協助和支持表示感激。



稅務局局長 劉麥懿明

The Amendment Bill for the proposal is under consideration.

As civil servants, we take pride in serving the community and performing our official duties. It is most encouraging that our efforts have been recognized. The Department has achieved or even exceeded the targets in most of our pledges in 2001-02 and was awarded an Honourable Mention by the Efficiency Unit, the Government of the HKSAR. In addition, three of our staff have won individual awards from the Ombudsman.

Looking ahead, we are faced with an uncertain economy and a budget deficit. 2002-03 will certainly be another year of challenge. However, with our staff all "Marching shoulder to shoulder, braving the challenges together" (the new slogan for 2002-03), alongside with the application of information technology and well-thought-out business re-engineering plans, I am confident that we can rise to the challenge and provide the public with even better services.

Finally, I would like to thank all staff for the commitment and dedication they have shown in performing their duties and serving the public during the year. In addition, I should express my deepest gratitude to members of other departments for their unfailing support and assistance.

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