

慈善團體

慈善團體可根據《稅務條例》獲豁免稅項。截至2002年3月31日止，合共有3,589個慈善團體獲本局豁免繳稅，其中220個是於過去一年內獲豁免的。市民可瀏覽稅務局網頁，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，上限為應評稅入息或利潤或入息總額的10%。於2000至01課稅年度，在利得稅和薪俸稅項下獲扣除的認可慈善捐款分別為8.3億元和20.8億元。

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總次數為71,501。



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. As at 31 March 2002, the number of charities exempt from tax was 3,589, of which 220 charities were granted exemption during the year. The list of charities exempt from tax is available on IRD Homepage.

Donations to charities exempt from tax may be tax deductible, up to a limit of a taxpayer's assessable income or assessable profits or total income. For the year of assessment 2000-01, the amounts of approved charitable donations allowed under Profits Tax and Salaries Tax were \$0.83 billion and \$2.08 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. A total of 71,501 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

為使顧客服務更臻完善，本局年內翻新了印花稅署、利得稅各組別、以及九龍分局等地方的接待處和會面室。此外，還在稅務大樓2樓取得更多的空間，以便電話查詢處由1樓遷往2樓，並擴充1樓的諮詢中心和第二科諮詢中心辦事處，讓納稅人在使用本局櫃位和前線服務時，更覺寬敞舒適。

有見於員工培訓需求日益殷切，本局在本年第四季翻新稅務大樓37樓培訓組的3個課室，提



升課室設備；亦為提高職業安全和工作效率，翻新了稅務大樓35樓調查組辦事處。



年內，本局推行了一項計劃，為位於柴灣的舊檔案組和稅務大樓的多個辦公室更換部分固定組合文件櫃，裝設活動組合文件直推櫃，加大檔案儲存容量，並讓寫字樓空間能夠更靈活編配，從而提高工作效率。

Accommodation

To enhance customer service to the public, the Department renovated the reception and the interviewing areas of the Stamp Office, the Profits Tax Sections and the Kowloon Sub-office in the year. Besides, additional accommodation on the 2/F of the Revenue Tower has been provided to the Department for relocating the office of the Central Telephone Enquiry and expanding the office of the Enquiry Service Centre and the Taxpayer Services Team, with a view to providing a more comfortable environment to the taxpayers using the Department's counter and front-line service.

To cope with the staff training needs, the Department renovated and upgraded the training rooms on the 37/F of the Revenue Tower in the last quarter of the year. The office of the Investigation Sections on the 35/F of the Revenue Tower was revamped to promote occupational safety and efficiency.

A project was also carried out in the year to replace part of the fixed file racks of the departmental archives in Chai Wan and a few offices in the Revenue Tower with mobile racking systems. The use of mobile file racks has not only enlarged the file storage capacity, but also enabled the reshuffling of the concerned areas to enhance operational efficiency.