

本局致力為市民提供優質服務，尤其著重提供資訊。市民可使用本局網站、資訊站和自動電話詢問系統，即時獲得所需資料。在過去一年，本局對這些服務不時作出檢討，提升服務質素，並編印了多款資料單張，闡釋市民普遍關注的稅務問題。



### 稅務局網站

<http://www.info.gov.hk/ird>

本局網站是發放稅務局資料的一個重要途徑。市民可在網站查閱各類稅務資料、下載稅務表格、資料單張和本局所編制用作提交僱主報稅表的電腦軟件。他們亦可使用網站內的互動程式，計算應繳的薪俸稅。

本局不斷擴大網站的服務範圍，並豐富其內容，向市民提供更廣泛的資訊服務，並提高本局的透明度。稅務局網站「換新衣計劃」在年中完成，約5,000張「A4」大小的網頁資料（較去年增加60%）經重新組合，歸類為7大項目，使市民更容易查閱所需資料。為協助市民正確填寫報稅表，本局於2001年5月在網站提供報稅表樣本、填表示範和詳細的填表時常遇問題和答案。過去一年，市民瀏覽本局網站的次數達503萬次，比上一年度的126萬次，上升近三倍。

The Department aims to provide service of a high standard to the public. Particular emphasis is placed on making relevant information readily available to taxpayers. Various means are used, such as the Internet, "Info Touch" information kiosks and an interactive telephone answering system. During the course of the year, steps were taken to review and enhance these services. A number of information pamphlets on common issues of concern were also issued.

### IRD Homepage

<http://www.info.gov.hk/ird>

The IRD Homepage is an important means of disseminating information concerning the Department. By visiting the homepage, members of the public can gain access to a wide range of tax information and also download tax forms, tax pamphlets and software developed by the Department for submitting employer's return. In addition, the public can also compute their Salaries Tax liabilities through an interactive application on the homepage.

The contents of the homepage have been expanded. During the year, the IRD Homepage has put on a new look. To enhance accessibility by the public, about 5,000 'A4' size pages (an increase of 60% over the previous year) of tax information was re-structured under 7 headings. In order to facilitate the completion of tax return form, a demonstration guide was placed on the homepage in May 2001, together with comprehensive "Common Enquiries and Answers" on the topic. During the year, more than 5,030,000 'visits' were made to the homepage, representing an increase of some 300% over the previous year.



### 稅務局資訊站

本局分別在稅務大樓、旺角政府大樓和荃灣分局設置了5台資訊站，讓市民以輕觸螢幕方式查閱稅務資料。

過去一年，使用資訊站的數目為26,429人次，最常用的項目為「計算薪俸稅」。

### 電子查詢服務

本局積極參與「公共服務電子化」計劃，該計劃旨在以電子方式為市民提供公共服務。過去一年，納稅人可利用數碼證書經互聯網和公眾資訊服務站查詢個人稅務記錄。

為進一步提供全面性的稅務資料查詢服務，同時讓未能利用互聯網的市民也可享用方便及快捷的電子查詢服務，本局在2002年4月推出「電話稅務通」。已登記為「電話稅務通」的用戶，只要利用稅務編號，和通行密碼核實身分，便可透過音頻電話，隨時隨地取得屬於自己的稅務資料。

市民亦可利用「電話稅務通」同一稅務編號和通行密碼，使用「公共服務電子化」計劃下的個人稅務查詢服務。

### IRD Info Touch

The Department has 5 multi-media information kiosks, set up in Revenue Tower, Mongkok Government Office and Tsuen Wan Sub-office, to provide members of the public with tax information through screen touching.

The number of users in 2001-02 was 26,429 and the most frequently accessed enquiry category was "Salaries Tax Computation".

### Electronic Enquiry Services

The Department actively participated in the Government's Electronic Service Delivery (ESD) scheme, which aims to provide government services to the public through electronic means. In 2001-02, individual taxpayers with digital certificates could make enquiries in respect of their own tax files through the use of the Internet and public kiosk facilities.

To provide the public with a wider range of tax enquiry service and to offer the convenience of electronic services to those who do not have access to the Internet, TeleTax is launched in April 2002. By using a "Taxpayer Identification Number" (TIN) and a password for authentication, individual registered user can check his personal tax information anytime through a touch-tone phone.

With his TIN and password, a taxpayer can also enquire about his personal tax information through the enquiry services under the ESD scheme.

### 電話及櫃位查詢服務

本局的諮詢中心負責處理電話和櫃位查詢。中心職員可透過電腦網絡查閱資料，即時為市民提供一站式服務。

諮詢中心的自動電話詢問系統設有120條電話線，每日24小時提供稅務資料，並可透過圖文傳真方式發出有關資料和表格。系統備有留言待覆服務，在辦公時間內，來電可隨時接駁到中心職員。

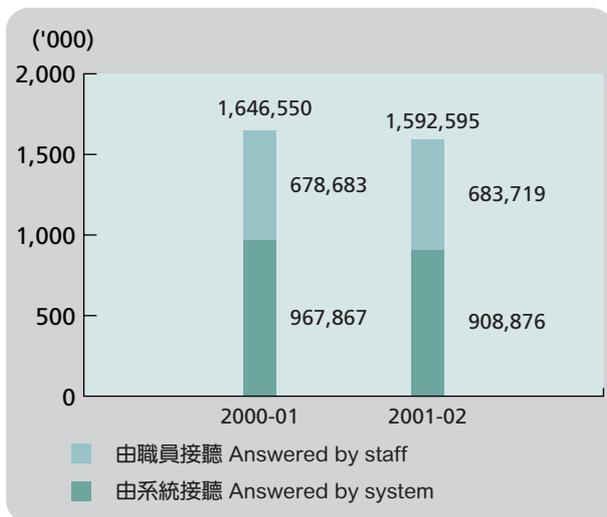
過去一年，諮詢中心接聽電話的數目超過159萬次(圖35)。本局因應需求從內部增調人手加強電話服務，職員在辦公時間內接聽電話的數目為68萬次，較上一年度輕微增加0.7% (圖36)。

### Telephone and Counter Enquiry Services

The Department's Enquiry Service Centre handles telephone and counter enquiries. The Centre, equipped with computer network, aims at providing an immediate "one-stop" service as far as possible.



圖35 接聽電話的數目  
Figure 35 Number of telephone calls answered



The Centre makes use of an Interactive Telephone Enquiry System with 120 telephone lines. Callers can, on a 24-hour basis, gain access to a wide range of tax information by listening to recorded messages or obtaining facsimile copies of the information and forms. A leave-and-call-back facility is available. Callers are able to speak to enquiry officers during office hours.

Over 1.59 million telephone calls were answered by the Centre during the year (Figure 35). The number of calls answered by staff was 0.68 million. This represented a slight increase of 0.7%, as compared with the previous year (Figure 36). The increase was attributable to the redeployment of staff to strengthen operator services when required.

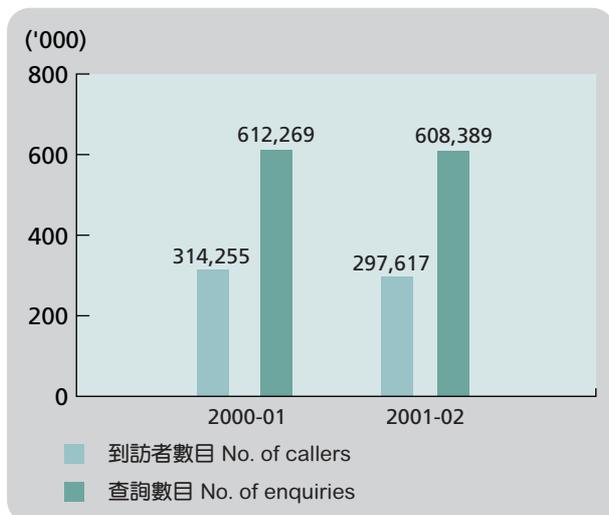


圖36 電話查詢  
Figure 36 Telephone Enquiries

	2000-01	2001-02	增/減 Increase/Decrease
由職員接聽電話的數目 No. of calls answered by staff	678,683	683,719	+ 0.7%
職員接聽電話詢問數目 No. of enquiries answered by staff	804,423	811,322	+ 0.9%
由系統接聽電話的數目 No. of calls answered by system	967,867	908,876	- 6.1%
使用留言服務的數目 No. of leave-and-call back messages	75,517	84,533	+ 11.9%
由系統發放圖文傳真資料數目 No. of fax supplied by the system	25,712	20,564	- 20.0%

諮詢中心職員亦為親臨稅務大樓的市民解答問題、收取信件及派發表格。一般而言，市民可在諮詢中心獲得所需資料，無須轉介到其他部門的同事。此外，本局在諮詢中心派駐一隊專業人員，負責處理較複雜個案，為市民提供快捷方便的服務。愈來愈多市民使用其他途徑查詢稅務資料，櫃位查詢的數目相應減少，全年的查詢次數較上一年度下跌0.6% (圖37)。

圖37 櫃位查詢  
Figure 37 Counter Enquiries



為方便市民取閱稅務資料單張及表格，本局在稅務大樓地下及一樓均設有表格陳列架。



Counter staff of the Centre are generally able to handle enquiries, collect mail and issue forms without the need to refer to other officers in the Department. A taxpayer service team with professionally qualified staff is also stationed in the Centre. The members of this team handle more complex cases. As other enquiry channels become increasingly popular, the number of counter enquiries decreased by 0.6%, as compared with the previous year (Figure 37).

To make it easier for taxpayers to obtain tax information pamphlets and forms, two form stands are installed; one on the ground floor and the other on the first floor of the Revenue Tower.

# 納稅人查詢服務

## Taxpayer Services

### 流動諮詢服務及延長電話查詢服務

為協助市民填交報稅表，本局於2001年5月26日及27日(星期六及星期日)的下午同時開放位於灣仔稅務大樓總部的諮詢中心以及九龍和荃灣分局，讓市民在辦公時間以外查詢報稅事宜。為進一步加強查詢服務，本局更在5月份延長職員接聽電話查詢時間，星期一至五延長至晚上7時，星期六則至下午5時。在辦公時間以外能提供服務，全賴有五百多位職員積極義務參與。



### Outreaching Taxpayer Services and Extended Telephone Enquiry Services

To assist taxpayers in completing tax returns, the Department's Enquiry Service Centre at the Revenue Tower as well as the Kowloon and Tsuen Wan sub-offices were open in the afternoons of 26 and 27 May 2001 (Saturday & Sunday) to provide enquiry services after office hours. To further strengthen the enquiry service, the Department extended hours during which the telephone enquiry service was manned in May, until 7 p.m. from Mondays to Fridays and 5 p.m. on Saturdays. These services were made possible through some 500 staff volunteering to serve the public beyond normal duty hours.

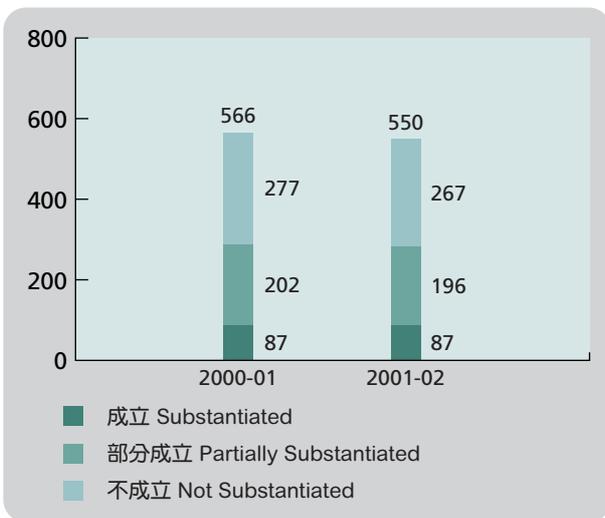




## 投訴

納稅人如對本局服務有任何不滿，或問題循一般途徑未能圓滿解決，可向本局的投訴主任投訴。投訴個案會交由較高層的職員獨立跟進，確保處理方法公平公正。本局在過去一年共接獲550宗投訴 (圖38)，較上一年度減少3%。

圖38 投訴個案  
Figure 38 Complaint cases



納稅人如對本局的行政手法有任何不滿，可向申訴專員投訴。過去一年，申訴專員要求本局就24宗個案提供書面意見。本局亦已就這些個案檢討有關運作，並作出改善措施。

在過去一年，本局共收到91封納稅人致本局的嘉許信，3名職員更在申訴專員嘉許獎計劃中獲得個人獎項。



## Complaints

If a taxpayer is dissatisfied with the services provided by the Department or cannot solve his or her problem satisfactorily through normal channels, the Complaints Officer may be approached for assistance. The complaint channel provides taxpayers with the means of having individual grievances dealt with independently at a senior level. This ensures that such cases are properly handled in a fair and unbiased manner. During 2001-02, 550 complaints cases were received (Figure 38). This represents a decrease of 3%, as compared with the previous year.

If a taxpayer is dissatisfied with any administrative action taken by the Department, the person concerned may refer the matter to the Ombudsman. During the year, the Ombudsman sought written comments from the Department in respect of 24 cases. In the light of these cases, the Department has reviewed relevant operations with a view to improving them.

There were 91 Letters of Compliments received during the year. Three officers of the Department also won individual awards from the Ombudsman.

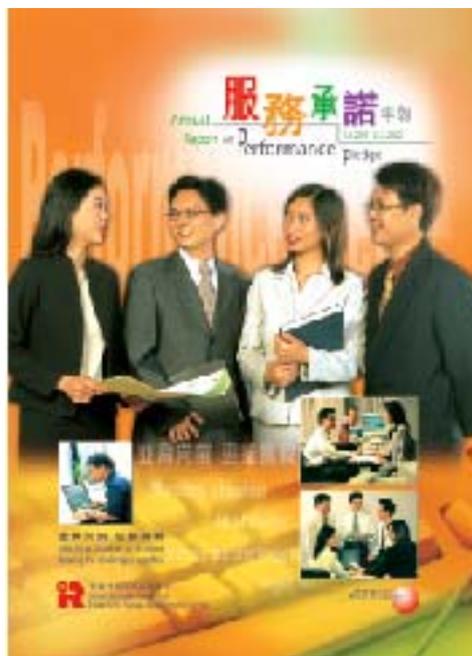
# 納稅人查詢服務 Taxpayer Services



## 服務承諾

本局的服務承諾詳列市民可期望獲得的服務標準。推行服務承諾以來，以客為本的服務文化已植根於本局。

由2001年4月開始，本局調高了6項服務的目標，包括電話查詢、書面查詢、評稅的反對、申請延緩繳稅、退還稅款和商業登記。在這一年，本局獲得香港特別行政區政府效率促進組頒發的評判嘉許獎，正好表示本局在提高服務標準及改善服務質素方面的努力獲得認同。



## Performance Pledge

The service standards a taxpayer can expect from the Department are set out in the Performance Pledge. Through the performance pledge programme, a customer-oriented culture has been taking a strong hold within the Department.

From April 2001 onwards, the Department has introduced 6 enhanced pledges on telephone enquiries, written enquiries, notice of objection, tax holdover claims, refunds of tax and business registration. In recognition of the extent of achievement and improvement made in service standards and service quality, the Department was awarded an Honourable Mention by Efficiency Unit, the Government of the HKSAR during the year.



服務項目 Service	表現目標 Performance Target	實際完成 Actual Achievement
櫃位查詢 Counter enquiries - 於10分鐘內接獲電話 (繁忙時間) answered to within 10 minutes (in peak time)	95%	98.2%
電話查詢 Telephone enquiries - 於2分鐘內接獲 (繁忙時間) answered within 2 minutes (in peak time)	85%	83.2%
書面查詢 — 簡單事宜 Written enquiries – simple matters - 於10個工作日内回覆 replied within 10 working days	95%	100%
書面查詢 — 技術性事宜 Written enquiries – technical matters - 於25個工作日内回覆 replied within 25 working days	96%	99.9%
處理報稅憑 Returns processing - 報稅稅務表 Profit tax returns - 於3個月內完成評稅 assessed within 3 months	80%	87.2%
物業稅稅表 Property tax returns - 於3個月內完成評稅 assessed within 3 months	96%	98.7%
稅務申報表 Corporate tax returns - 於3個月內完成評稅 assessed within 3 months	95%	98.2%

- \* 2009-10 年度表現與目標差29點百分比。  
The 2009-10 target was to complete 79%.
- \* 2009-10 年度的表現是達至96%的水平。  
The 2009-10 target was to complete 96%.

服務項目 Service	表現目標 Performance Target	實際完成 Actual Achievement
向首次申報稅的個人發出稅單 Tax Returns for First-time Taxpayers 利得稅 Profits tax - 於3個月內發出 issued within 3 months	10%	100%
薪俸稅 Salaries tax - 於5個月內發出 issued within 5 months	97%	97.9%
保潔公司及其他類公司註冊通知書 Requester for issuers of Notice of No Objection for Company Denigration - 於25個工作日内處理 processed within 25 working days	94%	95.9%
買賣及匯回證券 Tax-resident certificate transactions - 於11個工作日内處理 (繁忙時間) processed within 11 working days (in peak period)	94%	95.8%
提出表示意見反對通知書 Acknowledgements of objection - 於21個工作日内處理 (繁忙時間) processed within 21 working days (in peak period)	90%	91.9%
處理反對通知書 Processing of objections - 於4個月內處理完畢 processed within 4 months	98%	100%
申請延緩繳納預扣稅 Applicants for holdover of provisional tax - 於14個工作日内發出通知書 issued within 14 working days	99%	99.8%

- \* 2009-10 年度表現與目標差14點百分比。  
The 2009-10 target was to complete 85%.

服務項目 Service	表現目標 Performance Target	實際完成 Actual Achievement
發電子方式繳稅者發出收據 Issue receipts for tax payments made by electronic means - 於1個工作日内發出 issued within 1 working day	98%	100%
退還多繳的稅款 Refunds arising from overpayment of tax - 於25個工作日内處理 made within 25 working days	96%	98.2%
因特許評稅上訴而退稅 Refunds arising from revision of assessment - 於3個工作日内處理 made within 3 working days	98%	100%
稅務審核及調查 Tax audit and investigation - 於2年內完成 processed within 2 years	80%	81.2%
轉讓契約及物業買賣合約 Assignments and sale and purchase agreements - 於1個工作日内發出通知書 standard within 1 working days	96%	100%
申請延緩繳付住宅物業買賣合約印花稅 Application for deferred payment of Stamp Duty on agreements for sale of residential property - 於1個工作日内處理 processed within 1 working days	96%	100%
成交期滿及註銷 Contract notes and lease agreements - 於1個工作日内 standard on the same day	96%	98.9%

- \* 2009-10 年度的表現是「於30個工作日内達成96%」的水平。  
The 2009-10 target was to complete 96% within 30 working days.

服務項目 Service	表現目標 Performance Target	實際完成 Actual Achievement
稅務申請 (集團公司間的轉讓) Claims for exemption (for transfers between group companies) - 於3個月內處理 processed within 3 months	10%	91.8%
新辦營業執照 New business registration certificate 新辦營業執照 Application on over-the-counter - 於3個工作日内發出 issued within 3 working days	97%	97.9%
核對郵寄申請 Application by post - 於2個工作日内發出 issued within 2 working days	10%	100%
有關登記冊的查詢 Extracts of information on business register - 於2個工作日内發出 issued within 2 working days	99%	100%
更改營業執照詳情 Change of business registration particulars - 於1個工作日内處理 undertaken within 1 working days	10%	100%
區域遺產宣誓書/遺產債務聲明書 Estate duty affidavits/statements in lieu of affidavit - 遺產呈報及核實 於3年內完成 finalized within 3 years	10%	92.6%

- \* 2009-10 年度的表現是「於4個工作日内發出遺產宣誓書」。  
The 2009-10 target was to issue extracts of information within 4 working days.