



抱負、使命及信念 Vision, Mission and Values

抱負

我們要成為卓越的稅務管理機構，為促進香港的繁榮安定作出貢獻。

使命

我們致力 -

- 以高效率及合乎成本效益的方式徵收稅款；
- 對納稅人待之以禮，並提供有實效的服務；
- 透過嚴謹的執法、教育及宣傳，促使納稅人遵守稅務法例；
- 協助員工具備應有的知識、技巧和態度，從而竭盡所能，實踐我們的抱負。

信念

我們的基本信念是 -

- 專業精神
- 講求效率
- 積極回應
- 處事公平
- 注重成效
- 待人以禮
- 群策群力

Vision

We aim to be an excellent tax administration that plays an important part in promoting Hong Kong's prosperity and stability.

Mission

We are committed to -

- collecting revenue efficiently and cost-effectively;
- providing courteous and effective service to the taxpaying public;
- promoting compliance through rigorous enforcement of law, education and publicity programmes; and
- enabling staff to acquire the necessary knowledge, skills and attitude so that they can contribute their best to the achievement of our vision.

Values

Our core values are -

- Professionalism
- Efficiency
- Responsiveness
- Fairness
- Effectiveness
- Courtesy
- Teamwork

The Taxpayer's Charter

A. Your Rights as a Taxpayer

1. Tax Liability

You only have to pay the amount of tax due under the law.

2. Courteous Treatment

You are entitled to courteous treatment in your dealings with us.

3. Professional Service

You are entitled to receive our service in a timely manner in accordance with our pledged standards. You can expect assistance from us to help you understand and meet your tax obligations. You can expect us to act in an impartial, professional and fair manner.

4. Privacy and Confidentiality

You are entitled to expect that the information you provide us will be used only for purposes the law allows, that it will not be disclosed to anyone, except as authorized by law.

5. Access to Information

You are entitled access to your own tax information held by us as permitted by the law.

6. Bilingual Service

You are entitled to our service in Chinese or English, at your choice.

7. Complaints and Appeals

If you are not satisfied with our service, you have the right to give comments and complain to us or to the Ombudsman. If you disagree with the amount of your tax assessment, you have the right of objection and appeal.

B. Your Obligations as a Taxpayer

1. Honesty

You should be honest in your dealings with us.

2. Lodgment of Returns, Documents and Information

You should file correct returns and documents and provide complete and accurate information within time limits specified.

3. Tax Payment

You should pay your tax due on time.

4. Record Keeping

You should keep sufficient records to enable your tax liability to be ascertained accurately.

5. Keeping IRD Posted

You should keep us informed upon change of business or correspondence address.

納稅人約章

The Taxpayer's Charter

您的權利 您的義務

Your Rights Your Obligations



香港特別行政區稅務局
Inland Revenue Department
Hong Kong Special Administrative Region

納稅人約章

A. 納稅人的權利

1. 稅務負擔

您只需繳付依法所徵的稅款。

2. 以禮相待

在處理稅務事宜時，您有獲得尊禮的待遇。

3. 專業服務

您有權獲得我們竭誠提供所承諾的標準服務。您可期望我們協助您瞭解及履行稅務義務，您可期望我們以公正、專業和公平的態度處理。

4. 私隱保障

您所提供的資料只作法例許可的用途。除法例另有授權外，不會向任何人披露。

5. 查詢資料

在法例許可下，您有權查閱有關您的個人稅務資料。

6. 雙語服務

您有權選擇我們以中文或英文為您服務。

7. 投訴上訴

倘若對我們的服務感到不滿意，您有權向我們或向審裁處提出意見和投訴。就作出的評核，亦有權提出反對和上訴。

B. 納稅人的義務

1. 誠實實信

您應誠實地處理稅務事宜。

2. 依法申報

您應於法定時間內提交正確的報稅表格文件、報稅狀況及相關的資料。

3. 繳納稅款

您應準時交稅。

4. 保存紀錄

您應保存充足的紀錄，以作確定稅款。

5. 保持聯繫

您的業務或通訊地址如有更改，應通知我們。



香港特別行政區稅務局
Inland Revenue Department
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