

1 局長緒言

Commissioner's Overview



一直以來，稅務局致力以高效率及合乎成本效益的方式徵收稅款。近年來，香港經濟持續不景，財赤問題日益嚴重，提高效率和成本效益更成為每個政府部門的首要課題。過去一年，為提供更優質的服務，並達成節流的指標，本局積極引入先進的資訊科技，進一步把服務電子化。

早於1993年，本局開始接受以「繳費靈」繳稅，為市民提供一個簡單、方便、快捷的交稅方式。十年來，電子交稅的方式推陳出新，市民現在可以利用多個電子途徑，包括電話、銀行自動櫃員機及互聯網等交稅，以電子付款的數字大幅攀升。就入息及利得稅個案而言，去年以電子方式付款，佔總數的一半。因應電子付款的廣泛使用，加上收稅服務已外判給郵政署，本局在2003年8月1日起關閉九龍及荃灣兩間分局，預計可以減省18個職位。

隨著電子繳稅日趨普及，本局現正積極發展和推廣電子報稅和電子查詢服務。繼2001年1月透過「公共服務電子化」計劃，接受持有數碼證書的市民在網上提交個別

Collecting revenue efficiently and cost-effectively has always been one of our missions. As a result of the continuing economic downturn and the growing budget deficits in the recent years, efficiency and cost-effectiveness have been placed on the top of the agenda across the government. In order to provide quality services to the public and achieve efficiency savings, the Department continued to enhance its e-services during the year through the adoption of advanced information technology.

As early as 1993, the Department has accepted payment by phone as an alternative means of settling tax payment because of its simplicity, convenience and timeliness to the public. Within a decade, e-payment has prospered and now taxpayers can choose to settle their tax liabilities by a variety of electronic means – by telephone, bank ATM or the Internet. A continuous growth has been recorded for e-payments. During 2002-03, 50% of the payment transactions under Earnings and Profits Tax were made through electronic means. The increasing popularity in e-payments, coupled with the outsourcing of the collection service to the Post Office, enabled us to close the two sub-offices in Kowloon and Tsuen Wan with effect from 1 August 2003, resulting in staff savings of 18 posts.

Following e-payment, the Department is actively developing and promoting e-filing and e-enquiry services. Since January 2001, the Department has been accepting e-filing of Tax Returns – Individuals and Property Tax Returns, as well as e-enquiries on the Internet by holders of digital certificates under Government's Electronic Service Delivery (ESD) Scheme. In April 2002, the





人士報稅表和物業稅報稅表，以及在網上查詢個人稅務資料後，本局在2002年4月推出「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提交利得稅報稅表；未能利用互聯網的市民，也可以登記成

為「電話稅務通」用戶，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。

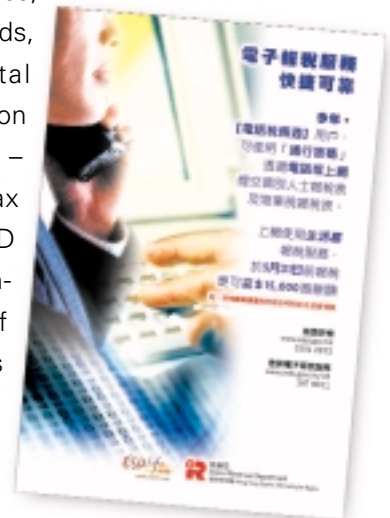
推廣電子服務的好處顯而易見。對納稅人來說，他們可以隨時隨地履行自己報稅和交稅的責任，或是取得某些屬於自己的稅務資料，以解答他們常遇的問題，而無需於辦公時間內聯絡本局職員。至於對稅務局來說，自動化的服務可以提高本局處理納稅人報稅、交稅、以及查詢的效率，減輕前線員工的工作量，實在是一舉兩得。

2003年2月，立法會通過稅務(修訂)條例，為使用「通行密碼」及電話提交報稅表提供法律依據。從今年4月開始，本局推出「電話報稅」和「使用通行密碼在網上報稅」兩種新服務，以促進電子報稅。納稅人只需申請為「電話稅務通」用戶，在系統登記一個自選的通行密碼，便可以使用該密碼，替代數碼簽署確認身份，以音頻電話或在網上提交個別人士報稅表和物業稅報稅表，手續比前更簡單、快捷。

e-Forms for Profits Tax Returns and the TeleTax were launched. Taxpayers can now file their Profits Tax Returns through e-mail on the Internet. Those who cannot access the Internet can register as a TeleTax user and make use of a "Taxpayer Identification Number" (TIN) and a password to make enquiries on their personal tax affairs at any time through a touch-tone phone.

The benefits of e-services are obvious. To the taxpayers, they can discharge their obligations in the filing of tax returns or payment of tax any time and anywhere. They can have instant answers to questions frequently raised without the need to contact our officers during office hours. As for the Department, the automated services can reduce the workload of the front-line staff by improving our efficiency in the processing of tax returns, tax payments and tax enquiries.

In February 2003, the Inland Revenue (Amendment) Bill, which sought to provide a legal basis for the use of passwords and telephones in filing tax returns, was passed by the Legislative Council. Starting from April 2003, new e-filing services, which allow the filing of tax returns by telephone (Telefiling) and the use of passwords in on-line filing, have been introduced. Individual taxpayers, by applying as TeleTax users and registering passwords of their own choice, may choose to use passwords, as an alternative to digital certificates, for authentication in the filing of Tax Returns – Individuals and Property Tax Returns under the ESD Scheme or through a touch-tone phone. Introduction of the new services provides taxpayers with easier and more convenient alternatives for lodging tax returns electronically.



此外，本局計劃在2004至05年度引進電子印花稅系統，把加蓋印花程序改善及自動化，希望能進一步提高稅務局向市民提供服務的效率，同時亦減省處理文件所需的人手和時間，提高部門的運作效率。

「善用資訊科技，重整工作程序」是提高效率和成本效益的不二法門。本局的策略專責小組，完成了部門重整工序的探討，並建議設立整個部門的文件處理中心、發件中心和稅務記錄中心，以提高生產力、效率及利用大規模運作增加經濟效益。有關計劃可望在明年初落實，預計可以進一步減省超過60個職位。

我們的目標是要建立一個善於多功能的稅務局，既有較精簡的架構，也有更高的效率及更佳的工作環境。為實現這目標，本局除了提升系統和重整工序外，還會投入更多資源，維持及提高員工的專業水平。

人力是每一個成功機構內最珍貴的資產。我感謝各同事在過往的一年內，同心協力，克服困難，發揮專業的團隊精神，讓本局能在各項工作上有良好的表現。去年，本局在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水平，三名員工更分別獲得申訴專員公署所頒發的優異服務嘉許獎。



Under active preparation is the e-stamping system. It will be introduced in 2004-05 to automate simple assignment and tenancy cases. While the enhancement is expected to improve the efficiency of our services to the public further, it will also achieve savings in the time and manpower required for the processing of documents and increase our operational efficiency.

The gainful use of information technology and business re-engineering are keys to enhancing efficiency and cost-effectiveness. The Department's strategic task force has completed its study on re-engineering plans and recommended the setting up of 3 centralized centres, namely the Document Processing Centre, Output Despatch Centre and Tax Record Centre, to achieve higher productivity, efficiency and economies of scale. The reorganization will take place in early 2004 and is expected to bring about staff savings of over 60 posts.

It is our aim to build a more versatile Department with a leaner structure, higher efficiency and better working environment. To this end, we shall develop system enhancements, implement re-engineering plans and, most important of all, devote more resources to upkeep and raise the professionalism of our staff.

People is the most valuable asset in every successful organization. I would like to extend my thanks to all my colleagues for the commitment, dedication, professionalism and teamwork they have shown in performing their duties during the year. The Department has achieved or even exceeded the targets in most of our pledges in 2002-03. Three of our staff have also won individual awards from the Ombudsman.



除了在工作崗位上盡忠職守，努力不懈外，本局的同事在去年五月成立了「稅務局義工隊」。在不足一年的時間，籌辦及參與了多項活動，在工餘的時間服務社群，服務對象包括長者、長期病患者及多組社會上有需要的人士。他們服務社會的熱忱，令我感到驕傲。

全賴各同事，其他部門的同事及各專業團體給予本局的支持，稅務局成功地完成一年的任務，在未來的一年定必全力以赴，精益求精，繼續為市民提供更多和更好的服務。

稅務局局長 劉麥懿明

Apart from their dedication to official duties, I am proud of the serving-the-community spirit shown by my colleagues in performing voluntary services after their working hours. The IRD Volunteer Team was set up in May 2002. In less than a year's time, the team has organized or participated in a number of voluntary services offered to the aged, the sick and those in need.

Thanks to the support of all my colleagues, members of other departments and various professional bodies, IRD got through a successful year and will, again, serve with devotion and strive for perfection in the coming year.

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Commissioner of Inland Revenue