

5 實地審核及調查

Field Audit and Investigation

實地審核及調查科專責實地審核和調查工作，致力打擊逃稅和避稅的行為。

如發現短報的情況，本局會向納稅人徵收補繳稅款及罰款。在2002至03年度，實地審核及調查科完成了1,862宗個案(包括審查避稅和檢控個案)，合共徵收約20.5億元補繳稅款及罰款(圖32)。

The Field Audit and Investigation Unit is responsible for conducting field audits and investigations on businesses and individuals with a view to combating tax evasion and avoidance.

Back tax is assessed and penalties are generally imposed where discrepancies are detected. During 2002-03, the Field Audit and Investigation Unit completed 1,862 cases (including avoidance and prosecution cases) and assessed back tax and penalties of about \$2.05 billion (Figure 32).

圖32 實地審核及調查科的成績

Figure 32 Results of the Field Audit and Investigation Unit

	1999-2000	2000-01	2001-02	2002-03
完成個案數目 Number of cases completed	1,874	1,920	1,921	1,862
所短報的入息及利潤(百萬元) Understated earnings and profits (\$m)	10,232.3	9,310.8	8,940.9	9,316.3
平均每個案所短報的款項(百萬元) Average understatement per case (\$m)	5.5	4.8	4.7	5.0
評定的補繳稅款及罰款(百萬元) Back tax and penalties assessed (\$m)	2,318.9	2,154.8	2,101.5	2,052.5
收得的補繳稅款及罰款(百萬元) Back tax and penalties collected (\$m)	2,147.8	1,962.4	1,787.6	1,949.1



實地審核

實地審核工作包括實地視察和查閱納稅人的會計記錄，以核實法團及法團以外業務所申報的利潤及所提交的資料是否正確。

在2002至03年度，實地審核及調查科共有14組實地審核人員。

審查避稅

14組實地審核人員中，其中兩組專責審查避稅個案。因應實際需要，其他調查及審核人員亦會參與審查避稅個案的工作。

在2002至03年度，實地審核及調查科完成了200宗審查避稅個案，合共徵收5.65億元補繳稅款及罰款(圖33)。

Field Audit

Field audit is conducted on both corporations and unincorporated businesses. The work of field auditors entails site visits to business premises and examination of accounting records of taxpayers in order to ascertain whether correct returns of profits have been made.

In 2002-03, there are 14 Field Audit sections.

Anti-Tax Avoidance

Two of the 14 Field Audit sections concentrate on tackling tax avoidance schemes, whereas other investigation officers and tax auditors handle avoidance cases on an operational needs basis.

During 2002-03, the Field Audit and Investigation Unit completed 200 tax avoidance cases and assessed back tax and penalties of \$565 million (Figure 33).

圖33 審查避稅個案的成績
Figure 33 Results of the Audit on tax avoidance cases

	1999-2000*	2000-01	2001-02	2002-03
完成個案數目 Number of cases completed	162	193	202	200
所短報的入息及利潤(百萬元) Understated earnings and profits (\$m)	3,864.3	2,363.0	2,783.7	3,131.0
平均每個案所短報的款項(百萬元) Average understatement per case (\$m)	23.9	12.2	13.8	15.7
評定的補繳稅款及罰款(百萬元) Back tax and penalties assessed (\$m)	654.1	445.1	510.2	565.4

* 第二組反避稅組於1999年10月成立
The second Anti-tax avoidance section was set up in October 1999



稅務調查

稅務調查工作涉及詳細調查涉嫌逃稅的納稅人，並施行懲罰(包括就適當個案提出檢控)，以打擊逃稅行為。

在2002至03年度，實地審核及調查科共有9組調查人員。

檢控逃稅

9組調查人員中，其中兩組專責調查並檢控逃稅個案。

逃稅是一項嚴重罪行，任何人士如果因逃稅而被法庭定罪，最高可被判處三年監禁。

在2002至03年度，實地審核及調查科就4宗逃稅個案成功向法庭提出檢控。首宗涉及短報生意溢利，當中兩名生意合夥人因逃稅被判即時入獄三至四個月。第二宗涉及漏報租金收入，兩名聯名業主被判監禁六個月緩刑兩年。另外兩宗涉及僱主填報不正確的僱員薪酬資料，皆被判罰罰款。



Investigation

Investigation officers are responsible for conducting in-depth investigations where tax evasion is suspected, and taking penal action (including prosecution proceedings in appropriate cases) to create a deterrent to tax evasion.

In 2002-03, there were 9 Investigation sections.

Prosecution

Two of the 9 Investigation sections focus on criminal investigation of tax evasion.

Tax evasion is a serious crime. If a person is convicted of tax evasion, the Inland Revenue Ordinance provides for a maximum custodial sentence of three years.

In 2002-03, the Unit successfully prosecuted 4 tax evasion cases. The first case involved the understatement of business profits. Two business partners were convicted of making fraudulent tax returns and were jailed for 3 to 4 months. In the second case, a suspended sentence of 6 months was imposed on the two joint property owners convicted of understating rental income. In the other two cases, the employers were fined for filing incorrect Employer's Returns for their employees.

物業稅查核

除了查核業務記錄外，實地審核及調查科亦會核實物業擁有人所申報的租金收入是否正確。過去一年，該科查核了4,600宗物業稅個案，合共徵收2,320萬元補繳稅款及罰款(圖34)。

圖34 物業稅查核的成績

Figure 34 Results of the Property Tax Compliance Checks

	1999-2000	2000-01	2001-02	2002-03
完成個案數目 Number of cases completed	4,401	4,600	4,600	4,600
所短報的租金收入(百萬元) Understated rental income (\$m)	194.9	203.4	193.7	194.0
評定的補繳稅款及罰款(百萬元) Back tax and penalties assessed (\$m)	23.3	24.4	23.1	23.2

促進遵守稅務規定

除執行各項調查、偵察及懲處等工作外，本局亦積極推廣稅務教育、提供支援及指引，目的為加強納稅人對稅法及其本身稅務責任的認知，從而鼓勵他們自願遵守稅務規定。為了加強執法的公平性及透明度，本局去年更在網頁及傳真表格服務就罰款政策作進一步的闡釋。此外，本局將繼續採取多方面的措施加強打擊及阻嚇違法行為；包括應用新的電腦程式以選取逃稅風險較高的個案作實地審核及調查，並加強內部科別的合作，識別過份妄進的避稅計劃作深入覆檢。

Property Tax Compliance Checks

In addition to conducting audits on businesses, the Unit also carries out verification checks on the correctness of rental income reported by property owners. During the year 2002-03, back tax and penalties of \$23.2 million were assessed on 4,600 completed property tax cases (Figure 34).

Enhancing Tax Compliance

Apart from the enforcement work to investigate, detect, and take action against offenders, the Department aims at enhancing taxpayers' compliance with their tax obligations by providing various guidance, support and education. To increase the equity and transparency of its enforcement activities, the Department has expanded and published its penalty policy on the website and fax hotline during the year. Various initiatives have also been taken to combat and deter non-compliance. New computer applications have been rolled out to facilitate the identification of high-risk cases for audit and investigation. Inter-unit co-ordination has been strengthened to detect aggressive avoidance schemes for in-depth enquiries.