

**CONTROLLING OFFICER'S REPLY TO  
INITIAL WRITTEN QUESTION**

FSTB(Tsy)056

Question Serial No.

2437

Head: 76 Inland Revenue Department    Subhead (No. & title):

Programme:                    (1) Assessing Functions

Controlling Officer:    Commissioner of Inland Revenue

Director of Bureau:    Secretary for Financial Services and the Treasury

Question:

In 2009-10, the Inland Revenue Department will continue to step up efforts to promote taxpayers' voluntary compliance through publicity programmes and enhanced services. What are the estimated expenditures involved in these programmes? What kind of trend is shown when these expenditures are compared with those of 2008-09? Has any assessment been conducted in respect of the effectiveness of these programmes? If so, please provide the details.

Asked by: Hon. WONG Ting-kwong

Reply:

The Inland Revenue Department (IRD) firmly believes that taxpayer education can help promoting voluntary compliance by employers and taxpayers. To facilitate compliance and strengthen tax education, IRD constantly issues information leaflets and updates the Department's Homepage to provide a full range of relevant information. The information includes a series of updated Departmental Interpretation & Practice Notes (DIPNs) for income taxes, stamp duty and estate duty and e-Seminars. The DIPNs serve to enhance the taxpaying public's understanding of both the Department's views and operations while the e-Seminars provide detailed guidance to tax representatives, employers, property owners and individual taxpayers on how to complete tax returns and fulfill their tax obligations. To assist the taxpayers further, IRD also uploads frequently asked questions for their reference.

In 2009-10, IRD will continue to make use of its existing resources to promote and enhance taxpayer education. Through eTAX, taxpayers are also alerted to file their returns and pay tax on time to discharge their tax obligations. The budget for promoting eTAX in 2009-10 is about \$600,000 which is lower than 2008-09 by about 58% due to wider use of publicity via the Internet. For other publicity programmes, the expenditure is expected to be minimal.

IRD has not conducted any formal evaluation on the result of the publicity programmes. However, the response is known to be positive from the increasing usage of our web information and e-services.

Signature \_\_\_\_\_

Name in block letters    Mrs LAU MAK YEE MING, ALICE

Post Title                    Commissioner of Inland Revenue

Date                                    16 March 2009