



## 註釋

### A. 關於本表格

1. 請填妥本表格並把正本交回本局儲稅券組辦理。要設立或更改自動轉帳指示，請同時填妥表格下方之直接付款授權書。
2. 在一般情況下，稅務局需要大約兩個月時間才能經銀行辦妥開始或更改自動轉帳安排。轉帳通常會在每個月的首 5 個工作天內進行。
3. 暫停扣款通知最遲須於停止扣款生效月份開始之前 15 個工作天交回本局。
4. 本表格只供已開立儲稅券帳戶者填寫。如你尚未開設儲稅券帳戶，請遞交電子儲稅券開戶申請表格 (IR1306)。

### B. 購買電子儲稅券

儲稅券的面額最少為 300 元及為 50 元的倍數。你可以下列方式買券：

#### 1. 銀行自動轉帳

填妥背頁之表格後交回本局儲稅券組辦理。

#### 2. 電話 (稅務局的「繳費靈」商戶編號：10)

請致電 18013 登記帳單及 18033 付款。

#### 3. 互聯網

瀏覽稅務局網頁 (網址載於 F 項)。在「稅務資料 — 其他」項目下，選擇「儲稅券」參閱詳情及連接到各付款網站買券。

#### 4. 銀行自動櫃員機

使用銀行提款卡，可在貼有「繳費服務」標貼的滙豐銀行/恒生銀行自動櫃員機或有「繳費易」標誌的「銀通」自動櫃員機買券。

#### 5. 郵寄

填妥購買表格 (IR1318) 連同註明支付「香港特別行政區政府」的劃線支票郵寄到本局。請將你的「儲稅券帳戶號碼」寫在支票背面。切勿郵寄現金。期票恕不接納。

#### 6. 親身前往郵政局，出示你的「儲稅券帳戶號碼」，以現金、支票或「易辦事」買券。有關各區郵政局的地址及辦公時間，請瀏覽香港郵政網頁 <www.hongkongpost.hk> 或致電其查詢熱線 2921 2222。

以各種電子付款途徑買券，請輸入你的 13 位數字「儲稅券帳戶號碼」。

### C. 查詢儲稅券帳戶結餘

假如你是個人電子儲稅券帳戶持有人並且是「稅務易」用戶，你可連結到「香港政府一站通」網址 <www.gov.hk/etax>，登入「稅務易」，選擇「稅務狀況」再檢視「儲稅券帳戶」查閱帳戶結餘。

### D. 贖回電子儲稅券

#### 1. 供繳稅之用

- (i) 我們為你提供「自動交稅」服務。在你個人的稅款到期前約 2 星期，本局會預先發出贖回儲稅券建議書，詳列打算贖券的資料及你的應繳稅款餘額。在你的稅款到期日當天，本局會以先購先贖方式自動贖回你帳戶內之儲稅券，以繳付你的稅款，並正式發出贖回儲稅券結算書給你說明贖券詳情。
- (ii) 「自動交稅」服務並不包括在自動贖券日期 (即稅款到期日) 後購買的儲稅券。要贖回該等儲稅券以繳付到期之稅款，請立即填妥贖券表格 (IR1333) 交回本局。
- (iii) 「自動交稅」服務只包括帳戶持有人名義的稅項。要贖回儲稅券以繳付聯名物業的物業稅或合夥業務利得稅，請在繳稅限期前 1 個月填妥贖券表格 (IR1333) 交回本局。
- (iv) 贖回的儲稅券如不足以支付全部稅款，餘數須於繳稅日期或之前繳交。

#### 2. 其他用途

請填妥贖券表格 (IR1333) 寄交本局儲稅券組辦理。請注意，如儲稅券並非用以清繳持有人的稅項，將不可獲得任何利息。

### E. 繳稅時利息計算方法

1. 儲稅券利息是以單息計算，由購買日至贖回繳稅日止，按月計算，不足 1 個月亦可按比例賺取利息，以 36 個月為上限。
2. 一經購買後，儲稅券會維持購買日訂下的利率，不會更改。
3. 儲稅券利率會定時覆檢並按市場利率走勢而調整。有關最新的儲稅券利率資料，可瀏覽本局網頁或致電本局 24 小時熱線 (網址及電話號碼載於 F 項) 查詢。

### F. 表格及查詢

你可於本局灣仔稅務大樓索取上述表格。你可於本局網頁或表格傳真服務 (電話號碼 2598 6001) 索取各表格。如有查詢，請瀏覽本局網址 <www.ird.gov.hk> 或致電本局 24 小時熱線 187 8033。

### G. 收集個人資料聲明

就本表格的要求及於本局處理你的申請的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露/轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料 (私隱) 條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任 (地址為香港郵政總局郵箱 132 號)，同時請註明你於本局的檔案號碼。

## Notes

### A. About this Form

1. Please complete this form and return the original copy to our TRCs Section. To start or change your autopay instruction, please also fill in the Direct Debit Authorization at the lower part of the form.
2. It normally takes about 2 months to set up or change an Autopay arrangement with your bank. The deductions are usually made within the first 5 working days of each month.
3. 15 working days' prior notice should be given for the cessation of the bank Autopay instruction.
4. This form should be used by those having a TRC Account. If you have not set up a TRC Account, please furnish an Electronic TRCs Scheme Application Form (IR1306).

### B. Purchase of Electronic Tax Reserve Certificates (TRCs)

TRCs must be purchased at \$300 or above and in multiples of \$50 by the following ways:

#### 1. BANK AUTOPAY

Complete the reverse side of this form and return to our TRCs Section.

#### 2. BY PHONE [The PPS Merchant Code for Inland Revenue Department is "10"]

PPS account holders can purchase TRCs by phone. Please dial 18011 for bill registration and 18031 for payment.

#### 3. INTERNET

Please visit our homepage (see Part F for the web site). Under the "Tax Information - Others" menu, select "Tax Reserve Certificates" which will provide further details and link you to the various payment web sites.

#### 4. BANK AUTOMATED TELLER MACHINES (ATMs)

You can purchase TRCs with your ATM card at any HSBC/Hang Seng Bank ATMs with the "Bill Payment" signage or the JETCO ATMs with the "JET PAYMENT" logo.

#### 5. BY POST

Please complete a purchase form (IR1318) and send it by post with a crossed cheque payable to "The Government of the HKSAR" to our TRCs Section. Write down your Tax Reserve Certificate Account Number (TAN) on the back of the cheque. Cash must not be sent through the post. Post-dated cheques will not be accepted.

#### 6. IN PERSON AT POST OFFICES and purchase by cash, cheque or EPS and by quoting your TAN. For address and opening hours, please visit Hongkong Post web site <www.hongkongpost.hk> or call their enquiry hotline 2921 2222.

To purchase TRCs by electronic means, please enter your 13-digit TAN.

### C. Enquiry on Tax Reserve Certificate Account Balance

If you are an individual TRC account holder and have an eTAX account, you can check the account details in the GovHK web site <www.gov.hk/etax>. Please login eTAX, select "Tax Position", then view "Tax Reserve Certificate Account" for the account balance.

### D. Redemption of Electronic TRCs

#### 1. For Tax Payment

- (i) We offer the "Auto Tax Payment Service". Around 2 weeks before your tax due date, we will send a proposal for redemption to you showing the details of certificates intended to be redeemed and the balance of tax payable by you. The TRCs in your account will be **automatically** redeemed on the First-In-First-Out basis for payment of your tax on the tax due date and a Redemption Statement will be issued to you.
- (ii) The "Auto Tax Payment Service" does not cover TRCs purchased after the date of the auto redemption (i.e. the tax due date). To redeem such TRCs for immediate tax settlement, please complete and return the Redemption Form (IR1333) to our TRCs Section.
- (iii) The "Auto Tax Payment Service" covers only the tax charged on the account holder. To redeem TRCs to pay Property Tax for jointly-owned properties or Profits Tax for partnership businesses, please submit your request in writing or furnish a completed Redemption Form (IR1333) to our TRCs Section one month before the tax due date.
- (iv) Any balance of tax not covered by the TRCs redeemed shall be payable on or before the tax due date.

#### 2. For Other Purposes

Please complete and return the Redemption Form (IR1333) to our TRCs Section. **However, if TRCs are redeemed other than for payment of the holder's tax liabilities, no interest will be payable.**

### E. Calculation of Interest for Payment of Tax

1. Interest is computed by simple interest from the date of purchase to date of redemption and is calculated monthly (including part of a month). However, TRCs will cease to earn interest after 36 months.
2. Once purchased, the TRCs will bear the rate of interest prevailing at the date of purchase.
3. The rate of interest payable on TRCs is periodically reviewed and revised in line with the market trend. You may visit our web site or call our 24-hour information hotline (see Part F for the web site and phone number) for the latest information on the interest rate.

### F. Forms and Enquiry

The forms mentioned above can be obtained from Revenue Tower, Wan Chai. You can also obtain the forms from our web site or Fax-A-Form Service (telephone no. 2598 6001). For enquiries, please visit our web site <www.ird.gov.hk> or call our 24-hour information hotline 187 8033.

### G. Personal Information Collection Statement

The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.