

申請銀行自動轉帳 / 更改指示  
Application for Bank Autopay / Change of Instruction

本人 / 公司\* 現授權稅務局局長由\_\_\_\_\_年\_\_\_\_\_月起作出以下的銀行自動轉帳安排：

I / We\* authorize the Commissioner of Inland Revenue to make the following bank autopay arrangement with effect from \_\_\_\_\_(month/year):

新設每月扣款\_\_\_\_\_元作購買儲稅券之用〔請填妥下方直接付款授權書及參閱背頁註釋(A1)及(A2)〕。  
To **START** a monthly deduction at a sum of \$\_\_\_\_\_ to purchase Tax Reserve Certificates  
[Please complete the Direct Debit Authorization below and read Notes (A1) & (A2) overleaf].

更改每月扣款額至\_\_\_\_\_元作購買儲稅券之用〔請填妥下方直接付款授權書及參閱背頁註釋(A1)及(A2)〕。  
To **CHANGE** the monthly deduction to \$\_\_\_\_\_ to purchase Tax Reserve Certificates  
[Please complete the Direct Debit Authorization below and read Notes (A1) & (A2) overleaf].

暫停每月扣款買券，直至另行通知為止〔請參閱背頁註釋(A1)及(A3)〕。  
To **SUSPEND** the deduction for purchase of Tax Reserve Certificates until further notice [see Notes (A1) & (A3) overleaf].

本人 / 公司\* 承認，除退還任何多扣款項外，香港特別行政區政府對於因該扣減出錯而引致的任何損失，並無責任。

I / We\* acknowledge that the Government of the Hong Kong Special Administrative Region shall not be liable, except to repay any amount over-deducted, for any losses or damages arising out of an error in any deduction.

本局收款帳戶於香港上海滙豐銀行開立。

The bank account of this Department is maintained at the Hongkong and Shanghai Banking Corporation.

儲稅券帳戶持有人資料 Particulars of Tax Reserve Certificate (TRC) Account Holder

中文姓名或名稱  
Name in Chinese \_\_\_\_\_ 英文姓名或名稱  
Name in English \_\_\_\_\_  
(請用正楷 Please use BLOCK letters)

儲稅券帳戶號碼〔請參閱背頁註釋(A4)〕  
TRC Account No. [see Notes (A4) overleaf] \_\_\_\_\_

香港身分證號碼 / 商業登記號碼\*  
HK Identity Card No./Business Registration No. \* \_\_\_\_\_ 日間聯絡電話  
Day Time Contact Tel. No. \_\_\_\_\_

簽署  
Signature \_\_\_\_\_ 日期  
Date \_\_\_\_\_  
簽署人姓名  
Name of Signatory \_\_\_\_\_ 簽署人身份(如：儲稅券帳戶持有人、東主、合夥人、代理人、經理)  
Designation (e.g. TRC account holder, proprietor, partner, agent, manager) \_\_\_\_\_  
(請用正楷 Please use BLOCK letters)

\* 刪去不適用者 Delete where inappropriate  
請在適當空格內加上「✓」號 Please tick where appropriate

購買電子儲稅券直接付款授權書  
(開始或更改銀行自動轉帳指示適用)

Direct Debit Authorization for Purchase of Electronic TRCs  
(For commencement or change of bank Autopay instruction)

收款人姓名(受益人) Name of party to be credited (the Beneficiary)	銀行編號 Bank No.	分行編號 Branch No.	收款帳戶之號碼 Account Number to be credited
Commissioner of Inland Revenue No. 12 Account	0   0   4	0   0   2	2   6   7   6   2   3   0   1   2

- 我 / 我們現授權我 / 我們的下述銀行按不時收自以上受益人的指示由我 / 我們的帳戶將款項轉帳予受益人的帳戶。
- 我 / 我們同意，我 / 我們的銀行無須確實肯定該等轉帳通知是否已交給我 / 我們。
- 如因該等轉帳而令我 / 我們的帳戶出現透支(或使現時的透支額增大)，我 / 我們願共同及各別承擔全部責任。
- 我 / 我們同意，如我 / 我們的帳戶無足夠款項支付該等授權轉帳，我 / 我們的銀行有權不予轉帳，且銀行可收取慣常的費用，並可隨時以一星期書面通知取消本授權書。
- 本授權書有效至另行通知為止。
- 我 / 我們同意，如我 / 我們需發出取消或更改本授權書的任何通知，須於取消或更改生效日最少兩個工作天之前將通知送達我 / 我們的銀行。

- I/We hereby authorize my/our below-named Bank to effect transfers from my/our account to that of the above-named beneficiary in accordance with such instructions as my/our Bank may receive from the beneficiary from time to time.
- I/We agree that my/our Bank shall not be obliged to ascertain whether or not notice of any such transfer has been given to me/us.
- I/We jointly and severally accept full responsibility for any overdraft (or increase in existing overdraft) on my/our account which may arise as a result of any such transfer(s).
- I/We agree that should there be insufficient funds in my/our account to meet any transfer hereby authorized, my/our Bank shall be entitled, in its discretion, not to effect such transfer in which event the Bank may make the usual charge and that it may cancel this authorization at any time on one week's written notice.
- This authorization shall have effect until further notice.
- I/We agree that any notice of cancellation or variation of this authorization which I/we may give to my/our Bank shall be given at least two working days prior to the date on which such cancellation/variation is to take effect.

請用正楷填寫 PLEASE COMPLETE IN BLOCK LETTERS

我 / 我們的銀行及分行名稱 My / Our bank's name and branch	銀行編號 Bank No.	分行編號 Branch No.	支款帳戶之號碼 Account No. to be debited
我 / 我們在銀行月結單 / 存摺上的英文姓名 My / Our name(s) in English as recorded on bank statement / passbook	我 / 我們的簽名式樣 My / Our signature(s) (在此授權書內的簽名須與銀行帳戶所簽的完全相同。) (Please sign in the usual way as you would sign on your Bank Account.)		
日間聯絡電話 Day time contact tel. no.	日期 Date		
我 / 我們在銀行月結單 / 存摺上所紀錄之地址 My / Our address as recorded on Statement / Passbook			
儲稅券帳戶號碼 TRC Account No.	儲稅券帳戶持有人姓名 Name of TRC Account Holder		
銀行專用 FOR BANK USE ONLY			簽名核實 Signature verified

## 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)

「繳費靈」用戶可透過電話買券。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。每日現金繳款金額必須少於 120,000 元。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](http://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](http://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

你可於本局啟德稅務中心索取上述表格。你亦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](http://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. Daily cash payment shall be less than \$120,000. For address and opening hours, please visit Hongkong Post web site <[www.hongkongpost.hk](http://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](http://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 Inland Revenue Center, Kai Tak. 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](http://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.