

局長緒言

Commissioner's Overview

本局的主要職責是收取稅款。回顧過去一年，香港經濟情況有所改善，整體稅收回升，在持續兩年下跌後出現增長，較上一年度增加7.2%。

本局員工深知所擔任的角色，其重要性在於切實地執行稅務工作，收取稅款用來支付各項公共服務開支服務市民。同時，我們在年內亦進一步提升為市民提供的服務質素。

由2000年12月開始，我們參與「公共服務電子化」計劃，為市民提供多元化電子服務，讓他們在網上或經公眾資訊服務站獲得更快捷、有效和優質的服務。我們在「公共服務電子化」計劃下，為市民提供下列在線服務-

1. 申請獨資經營業務的商業或分行登記；
2. 查詢商業登記號碼及索取商業登記冊的資料；
3. 更改地址；
4. 遞交報稅表；
5. 購買儲稅券；
6. 互動稅務查詢；以及
7. 繳付稅款。



Collecting taxes is obviously the primary focus of the operations of the Inland Revenue Department. In this regard I am pleased to report that overall revenue collection increased by 7.2%, after declining for the previous two years. The result reflected the improved economic situation in Hong Kong.

At the same time, the Department is also very aware of the purpose behind its role; in essence, it plays an important part in obtaining the funds that enable the Government to serve the community. During the year under review the Department itself took further steps to improve the quality of the services we provide.

Since December 2000, the Department has been participating in the Government's Electronic Service Delivery (ESD) Scheme. The scheme is directed at enhancing the efficiency, productivity and quality of services, by allowing members of the public to make use of the Internet and public kiosk facilities. Through the scheme, we are now able to handle the following matters on an "on-line" basis -

1. applications for Business or Branch Registration by sole proprietors;
2. Business Registration Number enquiries and applications for the Supply of Information on the Business Register;
3. change of address notifications;
4. filing of tax returns;
5. purchase of Tax Reserve Certificates;
6. interactive enquiries by taxpayers; and
7. tax payments.

我們亦參與政府推出的「電子表格」計劃，提供 17 款較常用的電子表格，方便市民以電子方式遞交資料，並計劃擴大這系列的服務。



為提供更優質服務，我們引入先進科技提升電腦系統。其中一項重要的成果，是商業登記署年內完成了商業登記申請書圖像和文件管理系統的提升工作，把申請商業登記冊摘錄的處理時間由 4 個工作天縮減為 2 個工作天，大大提高服務水平，贏取了工商服務業推廣處舉辦的 2001 年「方便營商獎勵計劃」其中一個獎項。

接獲投訴差不多是每個大機構都會遇到的問題，稅務局也不例外。在處理投訴時，我們不會掉以輕心，會認真處理每個投訴個案。我們除訂下服務承諾，要求員工在時限內回應外，亦制定員工應注意的守則，確保他們以公平公正的態度處理投訴個案。如發現本局有錯，會迅速補救，並從中學習，以及找出須改善的地方。

The Department also joined the Government's "Electronic Submission of Forms" project. Seventeen of the Department's more commonly used forms have already been incorporated into the project, and plans are in hand to expand the range.

Within the Department, systems have been upgraded to facilitate our provision of services. In this regard, an important achievement during the year was the completion of the upgrading of the imaging and document management system for Business Registration applications. Implementation of the upgraded system has enabled our Business Registration Office to shorten its response time in respect of applications for extracts of business

registration information from 4 working days to 2 working days. It was gratifying to see the improved service win a prize in the 2001 "Helping Business Awards Scheme" of the Business and Services Promotion Unit.

A hard fact of life in almost any large organization is that from time to time complaints are received. The Department is not an exception. However, it cannot be said that we treat complaints lightly. To the contrary, any complaint is regarded as a serious matter. Reflecting this attitude, the Department's Performance Pledge lays down a standard complaint response time for our staff to observe. Procedures and guiding principles have been established for staff to help ensure that they are able to investigate complaints in an objective and impartial manner. If the Department is found to be at fault, we aim to respond promptly and provide appropriate redress. At the same time we can learn from our shortcomings; complaints provide a means of identifying ways in which our methods and systems can be improved.

我們處理投訴的目標是尋求一個令市民對服務感到滿意、員工有信心妥善處理工作和局方能改善服務水平的方案。從我們能三度獲得申訴專員頒發申訴專員嘉許獎大獎(包括2001年度)，我相信我們處理投訴的積極態度是獲得認同的。

In relation to complaints, the outcome we aim for is one where taxpayers, staff and the Department benefit – taxpayers are satisfied with the treatment they receive; our staff are confident that they have the skills and means to do their work properly; and, where change is necessary, the Department improves the standard of service it provides. Judging by the fact that the Department has now won the Ombudsman’s “Grand Award” for public sector organizations dealing with complaints three times

(including the current year), I think it is fair to say that with this positive complaint culture we are on the right track.

During the year an increasing emphasis was placed on long-term goals, as against simply achieving particular work targets. This reflected our appreciation of the likelihood that, in the longer term, the requirements placed on the Department’s resources would

diminish if we took further steps to make it easier for taxpayers to both understand and comply with their taxation obligations. By way of illustration, to assist taxpayers in completing their tax returns, we aimed for “EEC”, namely the provision of tax information that is “Easy to understand”; tax returns that are “Easy to complete”; and new measures to facilitate “Communicating with taxpayers”.

我們著重長遠的目標，這比對量化的成績更具意義。我們須善用資源，所以，應在協助納稅人更易明白和遵行稅務規定方面多下功夫，舉例說：在協助市民報稅方面，我們定下「兩易一通」的目標，就是報稅須知要「易明」、報稅表要「易填」、而「一通」則是「資訊通」方便市民隨時隨地得到所需的稅務資訊。



稅務管理對香港繁榮安定十分重要，我們向來以目標為本，銳意要成為卓越的稅務管理機構，環球經濟一體化步伐加速，我們需要處理更多國際議題，例如跨境交易、轉讓定價、稅務協定、事先裁定、交換資料等等。年內，我們加強認識跨國稅管，選派多位同事參加外地稅局和國際機構如「經濟合作及發展組織」舉辦的稅務課程，擴闊他們的國際視野，本局年內亦正式成為了「亞洲稅務管理與研究組織」成員。這是個地區組織，由十二個亞太區稅局組成，是成員討論稅務議題的合適渠道。

總的來說，過去一年業績理想，確實是稅務局同寅齊心協力、盡忠職守的成果。大家為目標悉力以赴，我要在此衷誠致謝。另外，亦特別鳴謝蘇信先生在署理稅務局局長期間為本局所作的貢獻（蘇信先生在2001年3月榮休）。

稅務局局長 劉麥懿明

The Department is goal oriented. We aim to be an excellent tax administration that plays an important part in promoting Hong Kong's prosperity and stability. The accelerated integration of the world economies requires us to deal with many new global issues – cross-border transactions, transfer pricing, tax treaties, advance rulings, exchange of information etc. During the year, we put emphasis on the international dimension of our tax administration. We sent officers to attend courses run by other overseas tax authorities and international organizations, e.g. OECD, to broaden their international outlook. We became a full member of The Study Group on Asian Tax Administration and Research (SGATAR). SGATAR is an organization comprising 12 tax authorities from Asian and Pacific countries and regions and provides a forum to discuss tax issues.

Our accomplishments during the year can be attributed to the collective efforts, dedication and co-operation of the Department's staff. I take this opportunity to thank my colleagues for their hard work and dedication towards achieving our corporate goals. It would be remiss of me not to also acknowledge the considerable efforts of Mr. Elmo D'Souza, who retired in March 2001, in administering the Department during the period in which he acted as the Commissioner of Inland Revenue.

LAU MAK Yee-ming, Alice, J.P.
Commissioner of Inland Revenue