

實地審核及調查

Field Audit and Investigation

調查科與實地審核組在2000年4月1日合併為實地審核及調查科，以便更有效地打擊逃稅行為，減低避稅機會和鼓勵納稅人自願遵守稅務規定。

進行實地審核和稅務調查工作時，須在不同的商業環境下，應用會計和稅務知識，並須廣泛採用會晤、協商和調查的技巧。

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2000至01年度，實地審核及調查科完成了1,920宗個案(包括審查避稅和檢控個案)，合共徵收約22億元補繳稅款及罰款(圖32)。

The Investigation Unit and the Field Audit Group were merged on 1 April 2000 to form the Field Audit and Investigation Unit with a view to enhancing the efficiency and flexibility in tackling tax evasion, minimizing opportunities for tax avoidance, and promoting voluntary compliance by taxpayers.

Field audits and tax investigations require not only the application of accounting skills and taxation knowledge to different business environments, but also extensive use of interviewing, negotiating and investigative techniques.

Back tax assessed and penalties are generally imposed where discrepancies are detected. During 2000-01, the Field Audit and Investigation Unit completed 1,920 cases (including avoidance and prosecution cases) and assessed back tax and penalties of about \$2.2 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

	1997-98	1998-99	1999-2000	2000-01
完成個案數目 Number of cases completed	1,816	1,812	1,874	1,920
所短報的入息及利潤(百萬元) Understated earnings and profits (\$m)	8,448.9	9,075.2	10,232.3	9,310.8
平均每個案所短報的款項(百萬元) Average understatement per case (\$m)	4.7	5.0	5.5	4.8
評定的補繳稅款及罰款(百萬元) Back tax and penalties assessed (\$m)	2,128.4	2,141.3	2,318.9	2,154.8
收得的補繳稅款及罰款(百萬元) Back tax and penalties collected (\$m)	2,090.8	2,074.7	2,147.8	1,962.4

實地審核

實地審核人員負責實地審核工作，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。透過實地審核行動，可讓納稅人更清楚瞭解本局的執法工作，從而鼓勵納稅人自願遵守稅務規定，包括保存足夠的業務記錄，以及提交正確的報稅表。

審查避稅

實地審核及調查科有12隊實地審核人員，其中兩隊專責審查避稅個案。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2000至01年度，實地審核及調查科完成了193宗審查避稅個案，合共徵收4.45億元補繳稅款及罰款（圖33）。

圖33 審查避稅個案的成績

Figure 33 Results of the Audit on tax avoidance cases

	1997-98	1998-99	1999-2000 *	2000-01
完成個案數目 Number of cases completed	157	156	162	193
所短報的入息及利潤(百萬元) Understated earnings and profits (\$m)	1,722.4	2,032.9	3,864.3	2,363.0
平均每個案所短報的款項(百萬元) Average understatement per case (\$m)	11.0	13.0	23.9	12.2
評定的補繳稅款及罰款(百萬元) Back tax and penalties assessed (\$m)	257.8	303.3	654.1	445.1

* 第二隊反避稅隊於1999年10月成立
the second Anti-tax avoidance team was set up in October 1999



Field Audit

Field audit is conducted on corporations and unincorporated businesses. The work 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. The Field Audit activities are intended to encourage voluntary compliance with taxation requirements under the law. By giving the Department's enforcement activities a more visible presence, it is hoped that taxpayer will be reminded of the need to keep sufficient business records and lodge correct returns.

Anti-Tax Avoidance

There are at present 12 Field Audit teams. Two of these teams concentrate on tackling tax avoidance schemes, whereas other investigation officers and tax auditors handle avoidance cases on an operational needs basis.

During 2000-01, the Field Audit and Investigation Unit completed 193 tax avoidance cases and assessed back tax and penalties of \$445 million (Figure 33).

稅務調查

調查人員負責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。

檢控逃稅

實地審核及調查科有11隊調查人員，其中兩隊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2000至01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。第一宗涉及沒有申報租金收入，納稅人被判罰相等於少繳稅款1.6倍的罰款。另外兩宗涉及一名僱主及僱員漏報薪酬資料。該名僱主被罰款，而僱員更被判罰執行社會服務240小時。最後一宗涉及漏報生意收入，納稅人被判即時入獄九個月。

此外，實地審核及調查科亦成功檢控一名執業會計師沒有存備足夠的業務記錄。納稅人違反保存業務記錄的規定，最高可被罰款十萬元。

Investigation

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

Prosecution

There are 11 teams of Investigation officers. Two of these teams 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 2000-01, the Unit successfully prosecuted 4 tax evasion cases. The first case involved a failure to notify chargeability to Property Tax. The taxpayer in that case was ordered to pay a fine of 160% of the tax undercharged. The other two cases involved omissions of income chargeable to Salaries Tax. The employer was fined and the employee was ordered to perform 240 hours of community services. The fourth case involved an understatement of sales by a business. The taxpayer concerned was sentenced to 9 months' imprisonment.

The Unit also successfully prosecuted a practicing accountant who failed to maintain sufficient business records. The law provides for a maximum penalty of \$100,000 for such non-compliance.

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2,440萬元補繳稅款及罰款（圖34）。

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 2000-01, back tax and penalties of \$24.4 million were assessed on 4,600 completed property tax cases (Figure 34).

圖34 物業稅查核的成績

Figure 34 Results of the Property Tax Compliance Checks

	1997-98	1998-99	1999-2000	2000-01
完成個案數目 Number of cases completed	4,442	4,642	4,401	4,600
所短報的租金收入（百萬元） Understated rental income (\$m)	172.0	194.0	194.9	203.4
評定的補繳稅款及罰款（百萬元） Back tax and penalties assessed (\$m)	20.6	23.2	23.3	24.4