Charitable Institutions

Charitable institutions are exempt from tax under the Inland Revenue Ordinance. The number of charities exempt from tax as at 31 March 2001 was 3,435, of which 238 charities were granted exemption during the year. The list of charities exempt from tax is available on our Homepage.

Donations to charities exempt from tax may be tax deductible. The amounts of approved charitable donations allowed under Profits Tax and Salaries Tax, for the 1999-2000 year of assessment, were $0.7 billion and $1.85 billion respectively.

General Inspection

Tax inspectors carry out on-site inspections of businesses and call on individuals to check their compliance with the various Ordinances administered by the Department. More than 65,249 visits were made during the year.

Internal Audit

Internal auditors perform an important role within the Department. Their activities are directed at ensuring that work carried out within the Department complies with relevant legislation and departmental procedures. They also examine internal control systems and work methods with a view to identifying areas where changes can be made to improve output and efficiency.
Accommodation

The Department has on-going programmes to inspect and renovate its office premises to ensure the provision of a suitable and safe environment for its staff and visiting members of the public.

Renovation work was completed during the year on our Tsuen Wan Sub-office. With increased service counters, interview rooms and shroff counters, the Department can now provide the public with better service.

To enhance security, a new Closed Circuit Television System was installed in Mongkok Sub-office.

Additional accommodation on the roof-top of Immigration Tower has been provided to the Department since April 2000 to store old records. As part of the System Infrastructure Enhancement Project, a new Server Room was constructed on the 16/F of Revenue Tower. Moreover, over 500 computer terminal nodes and more than 1,000 power points were installed in various locations within the Department’s premises in Revenue Tower.

The Department’s programme to replace all the light fittings and ceiling boards in its premises was completed in June 2000. The new installations have improved illumination, enhanced energy saving and promoted the general comfort of the office areas. Further, alterations were carried out on the 7/F of Revenue Tower to enhance security in the office area.