



納稅人查詢服務 Taxpayer Services

本局致力為市民提供優質服務，尤其著重提供資訊。市民可使用本局網站、資訊站和自動電話詢問系統，即時獲得所需資料。在過去一年，本局對這些服務不時作出檢討，提升服務質素。

稅務局網頁

<http://www.info.gov.hk/ird>

本局網站是發放稅務局資料的一個重要途徑。市民可在網站查閱各類稅務資料、下載稅務表格和本局所編制用作提交僱主報稅表的電腦軟件。他們亦可使用網站內的互動程式，計算應繳的薪俸稅。

本局不斷擴大網站的服務範圍，並豐富其內容，向市民提供更廣泛的資訊服務，並提高本局的透明度。為方便市民知悉如何正確填寫報稅表，本局於2000年5月在網站提供報稅表樣本、填表示範和填表時常遇到的問題和答案。截至2001年3月31日止，本局網頁的資料約有3,000張「A4」大小的頁數，較上一年度增加20%。過去一年，市民瀏覽本局網站的次數超過126萬，較上一年度上升近58%。

The Department aims to provide service of a high standard to the public. Particular emphasis is placed on making relevant information readily available to taxpayers. Various means are used, such as the Internet, "Info Touch" information kiosks and an interactive telephone answering system. During the course of the year, steps were taken to review and enhance these services.

IRD Homepage

<http://www.info.gov.hk/ird>

The IRD Homepage is an important means of disseminating information concerning the Department. By visiting the homepage, members of the public can gain access to a wide range of tax information and also download tax forms and software developed by the Department to submit employer's return. In addition, the public can also compute their Salaries Tax liabilities through an interactive application on the homepage.

The content of the homepage has been regularly expanded. In order to facilitate the completion of tax return form, a demonstration guide was placed on the homepage in May 2000, together with "Common Enquiries and Answers" on the topic. As at 31 March 2001, the information available through the homepage was equivalent to 3,000 'A4' size pages (an increase of 20% over the previous year). During the year, the homepage was 'visited' more than 1,260,000 times. This represents an increase of some 58% over the previous year.

稅務局資訊站

本局分別在稅務大樓、旺角政府大樓和荃灣分局設置了5台資訊站，讓市民以輕觸螢幕方式查閱稅務資料。

過去一年，使用資訊站的數目為26,674人次，最常用的項目為「計算薪俸稅」。

網上查詢服務

過去一年，本局積極參與「公共服務電子化」計劃，該計劃旨在以電子方式為市民提供公共服務。由2000年12月開始，納稅人可經互聯網和公眾資訊服務站查詢個人稅務記錄。

電話及櫃位查詢服務

本局的諮詢中心負責處理電話和櫃位查詢。中心職員可透過電腦網絡查閱資料，即時為市民提供一站式服務。

諮詢中心的自動電話詢問系統設有120條電話線，每日24小時提供稅務資料，並可透過圖文傳真方式發出有關資料和表格。系統備有留言待覆服務，在辦公時間內，來電可隨時接駁到中心職員。



IRD Info Touch

The Department has 5 multi-media information kiosks, set up in Revenue Tower, Mongkok Government Office and Tsuen Wan Sub-office, to provide members of the public with tax information through screen touching.

The number of users in 2000-01 was 26,674 and the most frequently accessed enquiry category was "Salaries Tax Computation".



Enquiry Service through Internet

During the year, the Department actively participated in the Government's Electronic Service Delivery (ESD) scheme, which aims to provide government services to the public through electronic means. Since December 2000, as part of the scheme, individual taxpayers have been able to make enquiries in respect of their own tax files through the use of Internet and public kiosk facilities.

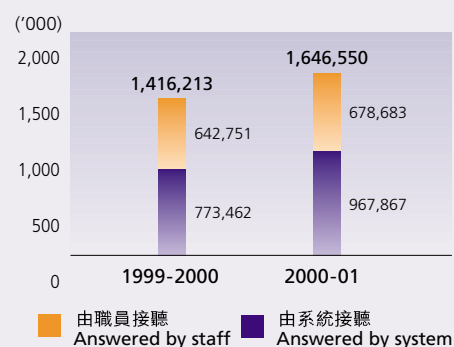
Telephone and Counter Enquiry Services

The Department's Enquiry Service Centre handles telephone and counter enquiries. The Centre, equipped with computer network, aims at providing an immediate "one-stop" service as far as possible.

The Centre makes use of an Interactive Telephone Enquiry System with 120 telephone lines. Callers can, on a 24-hour basis, gain access to a wide range of tax information by listening to recorded messages or obtaining facsimile copies of the information and forms. A leave-and-call-back facility is available. Callers are able to speak to enquiry officers during office hours.

過去一年，諮詢中心接聽電話的數目超過164萬次(圖35)。本局因應需求從內部增調人手加強電話服務，這樣配合下，職員在辦公時間內接聽電話的數目較上一年度增加5.6%(圖36)。

圖35 接聽電話的數目
Figure 35 Number of telephone calls answered



Over 1.64 million telephone calls were answered by the Centre during the year (Figure 35). The number of calls answered by staff increased by 5.6%, as compared with the previous year (Figure 36). The increase was attributable to the redeployment of staff to strengthen operator services when required.

圖36 電話查詢
Figure 36 Telephone Enquiries

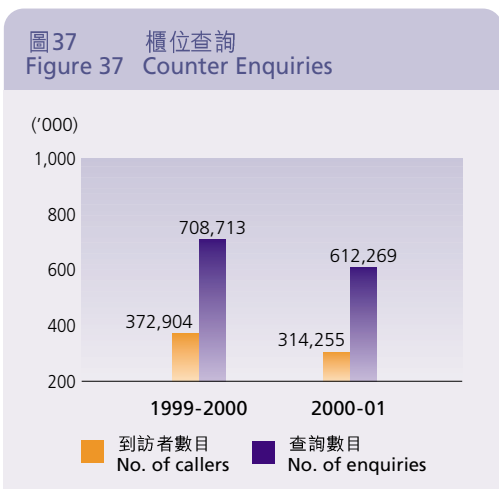
	1999-2000	2000-01	增/減 Increase/Decrease
由職員接聽電話的數目 No. of calls answered by staff	642,751	678,683	+5.6%
職員接聽電話詢問數目 No. of enquiries answered by staff	748,749	804,423	+7.4%
由系統接聽電話的數目 No. of calls answered by system	773,462	967,867	+25.1%
使用留言服務的數目 No. of leave-and-call back messages	56,465	75,517	+33.7%
由系統發放圖文傳真資料數目 No. of fax supplied by the system	33,589	25,712	-23.5%

諮詢中心職員亦為親臨稅務大樓的市民解答問題、收取信件及派發表格。一般而言，市民可在諮詢中心獲得所需資料，無須轉介到其他部門的同事。此外，本局在諮詢中心派駐一隊專業人員，負責處理較繁雜個案，為市民提供快捷方便的服務。愈來愈多市民使用其他途徑查詢稅務資料，櫃位查詢的數目因此減少，全年的查詢次數較上一年度下跌13.6% (圖37)。

為方便市民取閱稅務資料及表格，本局在稅務大樓地下及一樓增設表格陳列架。

Counter staff of the Centre are generally able to handle enquiries, collect mail and issue forms without the need to refer to other officers in the Department. A taxpayer service team with professionally qualified staff is also stationed in the Centre. The members of this team handle more complex cases. As other enquiry channels become increasingly popular, the number of counter enquiries decreased by 13.6%, as compared with the previous year (Figure 37).

To make it easier for taxpayers to obtain tax information and forms, two form stands were installed during the year; one on the ground floor and the other on the first floor of the Revenue Tower.





流動諮詢服務及延長電話查詢服務

為協助市民填交報稅表，本局於2000年5月20日及21日設立流動諮詢中心，分別位於三間在銅鑼灣、旺角和屯門的學校、黃大仙社區中心和沙田連城廣場。本局的諮詢中心、九龍和荃灣分局亦同時開放。除上述日期外，本局的諮詢中心更在5月13及27日這兩個星期六的下午開放，方便市民查詢。為進一步加強查詢服務，本局更在5月份延長職員接聽電話查詢時間，星期一至五延長至晚上7時，星期六則至下午5時。在辦公時間以外能提供服務，全賴有五百多位職員積極義務參與。

Outreaching Taxpayer Services and Extended Telephone Enquiry Services

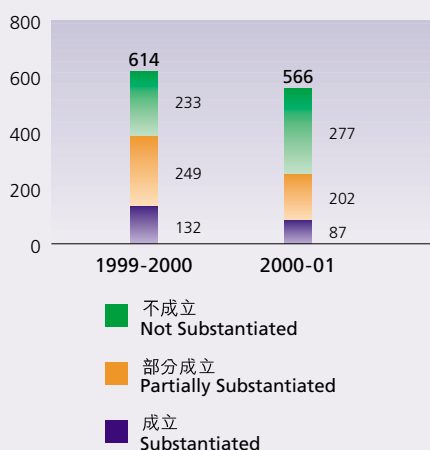
To assist taxpayers in completing tax returns, the Department set up temporary enquiry centres in three schools, located at Causeway Bay, Mongkok and Tuen Mun, and also in the Wong Tai Sin Community Centre and Citylink Plaza, in the afternoons of 20 and 21 May 2000. The Department's Enquiry Service Centre and the Kowloon and Tsuen Wan sub-offices were also open during the same period to provide enquiry services. In addition, the Department's Enquiry Service Centre was open for two extra Saturday afternoons, on 13 and 27 May, to facilitate taxpayers in making enquiries. To further strengthen the enquiry service, the Department extended hours during which the telephone enquiry service was manned in May, until 7 p.m. from Monday to Friday and on Saturday to 5 p.m. These services were made possible through some 500 staff volunteering to meet public demand beyond normal duty hours.



投訴

納稅人如對本局服務有任何不滿，或問題循一般途徑未能圓滿解決，可向本局的投訴主任投訴。投訴個案會交由較高層的職員獨立跟進，確保處理方法公平公正。本局在過去一年共接獲566宗投訴(圖38)，較上一年度減少8%。

圖38 投訴個案
Figure 38 Complaint cases



納稅人如對本局的行政手法有任何不滿，可向申訴專員投訴。過去一年，申訴專員要求本局就19宗個案提供書面意見。本局亦已就這些個案檢討有關運作，並作出改善措施。本局處理投訴個案的積極態度，獲申訴專員讚許，第三度獲頒發申訴專員嘉許獎大獎。諮詢中心的兩位職員亦在申訴專員嘉許獎計劃中獲得個人獎項。

Complaints

If a taxpayer is dissatisfied with the services provided by the Department or cannot solve his or her problem satisfactorily through normal channels, the Complaints Officer may be approached for assistance. The complaint channel provides taxpayers with the means of having individual grievances dealt with independently at a senior level. This ensures that such cases are properly handled in a fair and unbiased manner. During 2000-01, 566 complaints cases were received (Figure 38). This represents a decrease of 8%, as compared with the previous year.

If a taxpayer is dissatisfied with any administrative action taken by the Department, the person concerned may refer the matter to the Ombudsman. During the year, the Ombudsman sought written comments from the Department in respect of 19 such cases. In the light of these cases, the Department has reviewed relevant operations with a view to improving them. In recognition of its positive attitude towards complaints, the Department was presented with the Ombudsman's "Grand Award". This was the third occasion on which the Department had won the award. Two officers of the Enquiry Service Centre also won individual awards from the Ombudsman.





服務承諾

本局的服務承諾詳列市民可期望獲得的服務標準。推行服務承諾以來，以客為本的服務文化已植根於本局。

Performance Pledge

The service standards a taxpayer can expect from the Department are set out in the Performance Pledge. Through the performance pledge programme, a customer-oriented culture has been taking a strong hold within the Department.



服務項目 Service	服務水平 Performance Target	實際成績 Actual Achievement	
		2000 - 2001	1999 - 2000
1. 櫃位查詢 Counter enquiries - 於10分鐘內獲得處理(繁忙時間) attended within 10 minutes (in peak times)	95%	99.4%	99.4%
2. 電話查詢 Telephone enquiries - 於3分鐘內接聽(繁忙時間) answered within 3 minutes (in peak period)	70%	88.2%	86.6%
3. 書面查詢——簡單事宜 Written enquiries – simple matters - 於10個工作日内回覆 replied within 10 working days	99%	100%	100%
4. 書面查詢——技術性事宜 Written enquiries – technical matters - 於25個工作日内回覆 replied within 25 working days	96%	99.9%	99.7%
5. 處理報稅表 Returns processing - 利得稅報稅表 Profits tax returns - 於9個月內作出評稅 assessed within 9 months	80%	85%	84.9%
物業稅報稅表 Property tax returns - 於9個月內作出評稅 assessed within 9 months	96%	96.7%	96.5%
綜合稅報稅表 Composite tax returns - 於9個月內作出評稅 assessed within 9 months	96%	99.2%	96.9%
6. 向首次申報的納稅人發出報稅表 Tax Returns for First-time Taxpayers 利得稅 Profits tax - 於3個月內發出 issued within 3 months	98%	100%	-

* 2000年4月1日開始生效的新目標承諾項目。
New pledge from 1.4.2000.

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服務項目 Service	服務水平 Performance Target	實際成績 Actual Achievement	
		2000 - 2001	1999 - 2000
薪俸稅 Salaries tax - 於5個月內發出(繁忙期間) issued within 5 months (in peak period)	98%	100%	100%
7. 要求發出不反對撤銷公司註冊通知書 Request for Issuance of Notice of No Objection for Company Denaturation - 於25個工作日内處理 processed within 25 working days	98%	99.9%	-
8. 購買及贖回儲蓄券 Tax reserve certificate transactions - 於14個工作日内處理(繁忙期間) processed within 14 working days (in peak period)	98%	99.7%	99.1%
9. 覆函表示反對撤銷通知書 Acknowledgements of objection - 於21個工作日内處理(繁忙期間) processed within 21 working days (in peak period)	95%	99.8%	99.8%
10. 處理反對個案 Processing of objections - 於4個月內獲得處理 processed within 4 months	98%	100%	99.9%
11. 申請延期繳納稅款 Applications for holdover of provisional tax - 於14個工作日内獲得處理 processed within 14 working days	95%	99.5%	99.5%
12. 對電子方式繳稅者發出收據 Issue receipts for tax payments made by electronic means - 於7個工作日内發出 issued within 7 working days	98% #	100%	100%

* 2000年4月1日開始生效的新目標承諾項目。
New pledge from 1.4.2000.

2000-2001年度的新目標。
The 2000-2001 enhanced target.

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服務項目 Service	服務水平 Performance Target	實際成績 Actual Achievement	
		2000 - 2001	1999 - 2000
13. 退還多繳的稅款 Refunds arising from overpayment of tax - 於25個工作日内處理 made within 25 working days	99% *	99.5%	98.7%
14. 因修訂評稅而退還稅款 Refunds arising from revision of assessment - 於30個工作日内處理 made within 30 working days	100%	100%	100%
15. 稅務審核和調查 Tax audit and investigation - 於2年內完成 processed within 2 years	80% *	94.4%	84%
16. 轉讓契約及物業買賣合約 Assignments and sale and purchase agreements - 於6個工作日内加蓋印花 stamped within 6 working days	98%	100%	99.9%
17. 申請延期繳付住宅樓宇買賣合約的印花稅 Application for deferred payment of Stamp Duty on agreements for sale of residential property - 於6個工作日内處理 processed within 6 working days	98%	100%	#
18. 成交單據及契約 Contract notes and lease agreements - 即日加蓋印花 stamped on the same day	98%	99.9%	99.9%
19. 豁免申請(集團公司間的轉讓) Claims for exemption (for transfers between group companies) - 於3個月內處理 processed within 3 months	80% *	86.3%	82.3%

* 2000-2001年度的新目標。
The 2000-2001 enhanced target.

2000年4月1日開始生效的新目標承諾項目。
New pledge from 1.4.2000.

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服務項目 Service	服務水平 Performance Target	實際成績 Actual Achievement	
		2000 - 2001	1999 - 2000
20. 新商業登記證 New business registration certificates 新商業登記申請 Application over the counter - 於30分鐘內發出 issued within 30 minutes	97%	99.9%	100% *
延期遞交申請 Application by post - 於2個工作日内發出 issued within 2 working days	99%	100%	100% *
21. 商業登記冊摘錄 Extracts of information on business register - 於4個工作日内發出 issued within 4 working days	99% #	100%	100%
22. 更改商業登記資料 Change of business registration particulars - 於10個工作日内更改 updated within 10 working days	99%	100%	100%
23. 呈報遺產宣誓書/遺產稅局呈報表 Estate duty affidavits/statements in lieu of affidavits - 須繳稅或複雜個案 dutable or complicated cases 於3年內評審完結 finalized within 3 years	90%	92.7%	93.2%

* 1999-2000 年度的目標是「於4個工作日内發出登記證」達至98%的水平。
The 1999-2000 target was to complete 98% "within 4 working days".

2000-2001年度的新目標。
The 2000-2001 enhanced target.

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服務項目 Service	服務水平 Performance Target	實際成績 Actual Achievement	
		2000 - 2001	1999 - 2000
1. 櫃位查詢 Counter enquiries			
- 於 10 分鐘內獲得處理 (繁忙時間) attended to within 10 minutes (in peak times)	95%	99.4%	99.4%
2. 電話查詢 Telephone enquiries			
- 於 3 分鐘內接聽 (繁忙期間) answered within 3 minutes (in peak period)	70%	88.2%	86.6%
3. 書面查詢 — 簡單事宜 Written enquiries – simple matters			
- 於 10 個工作日內回覆 replied within 10 working days	99%	100%	100%
4. 書面查詢 — 技術性事宜 Written enquiries – technical matters			
- 於 25 個工作日內回覆 replied within 25 working days	96%	99.9%	99.7%
5. 處理報稅表 - Returns processing -			
利得稅報稅表 Profits tax returns			
- 於 9 個月內作出評稅 assessed within 9 months	80%	85%	84.9%
物業稅報稅表 Property tax returns			
- 於 9 個月內作出評稅 assessed within 9 months	96%	98.7%	98.5%
綜合報稅表 Composite tax returns			
- 於 9 個月內作出評稅 assessed within 9 months	96%	99.2%	98.9%
6. 向首次申報的納稅人發出報稅表 Tax Returns for First-time Taxpayers			
利得稅 Profits tax			
- 於 3 個月內發出 issued within 3 months	98%	100%	*

* 2000 年 4 月 1 日開始生效的新增服務承諾項目。
New pledge from 1.4.2000.

服務項目 Service	服務水平 Performance Target	實際成績 Actual Achievement	
		2000 - 2001	1999 - 2000
薪俸稅 Salaries tax			
- 於 5 個月內發出 (繁忙期間) issued within 5 months (in peak period)	98%	100%	100%
7. 要求發出不反對撤銷公司註冊通知書 Request for issuance of Notice of No Objection for Company Deregistration			
- 於 25 個工作日內處理 processed within 25 working days	98%	99.9%	*
8. 購買及贖回儲稅券 Tax reserve certificate transactions			
- 於 14 個工作日內處理 (繁忙期間) processed within 14 working days (in peak period)	98%	99.7%	99.1%
9. 覆函表示收到反對通知書 Acknowledgements of objection			
- 於 21 個工作日內處理 (繁忙期間) processed within 21 working days (in peak period)	95%	99.8%	99.8%
10. 處理反對個案 Processing of objections			
- 於 4 個月內獲得處理 processed within 4 months	98%	100%	99.9%
11. 申請延緩繳納暫繳稅 Applications for holdover of provisional tax			
- 於 14 個工作日內獲得處理 processed within 14 working days	95%	99.5%	99.5%
12. 對電子方式繳稅者發出收據 Issue receipts for tax payments made by electronic means			
- 於 7 個工作日內發出 issued within 7 working days	98% #	100%	100%

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21. 商業登記冊摘錄 Extracts of information on business register - 於4個工作日內發出 issued within 4 working days	99% #	100%	100%
22. 更改商業登記資料 Change of business registration particulars - 於10個工作日內更改 updated within 10 working days	99%	100%	100%
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* 1999-2000 年度的指標是「於4個工作日內發出登記證」達至98%的水平。
The 1999-2000 target was to complete 98% "within 4 working days".

2000-2001 年度的新訂指標。
The 2000-2001 enhanced target.