

Contents

Chapter 1 : Commissioner's Overview	2	Chapter 7 : Information Technology	30
		Information Systems	
Chapter 2 : Revenue	4	IT Enabled Workplace	
		eTAX	
Chapter 3 : Assessing Functions	6	Other Electronic Services	
Profits Tax		Chapter 8 : Human Resources	32
Salaries Tax		Organisation Chart	
Property Tax		Establishment	
Personal Assessment		Staff Promotions and Turnover	
Advance Rulings		Recruitment	
Objections		Training and Development	
Appeals to the Board of Review		Staff Relations and Welfare	
Appeals to the Courts		The IRD Sports Association	
Business Registration		Chapter 9 : Legislative Amendments	42
Stamp Duty		Chapter 10 : Environmental Report	44
Estate Duty		Green Management Policy	
Betting Duty		Green Management and Promotion of Green Awareness	
Hotel Accommodation Tax		Environmental Protection Performance	
Tax Reserve Certificate		New Initiatives and Targets	
Chapter 4 : Collection	19	Chapter 11 : Miscellaneous	49
Collection of Tax		Charitable Institutions	
Refund of Tax		General Inspection	
Recovery of Tax in Default		Internal Audit	
Chapter 5 : Field Audit and Investigation	23	Approval for Tax Return Forms and the Manner of Furnishing the Returns	
Field Audit		Schedules	50
Investigation			
Property Tax Compliance Check			
Chapter 6 : Taxpayer Services	26		
IRD Homepage			
Electronic Enquiry Services			
Telephone and Counter Enquiry Services			
Tax-help Services for Completion of Tax Returns			
Complaints and Compliments			
Performance Pledges			