



Contents

● Chapter 1: Commissioner's Overview	2	● Chapter 7: Information Technology	28
● Chapter 2: Revenue	4	IT Environment	
● Chapter 3: Assessing Functions	6	Electronic Services	
Profits Tax		● Chapter 8: Human Resources	30
Salaries Tax		Organisation Chart	
Property Tax		Establishment	
Personal Assessment		Staff Promotions and Turnover	
Tax Treaty Network		Recruitment	
Advance Rulings		Training and Development	
Objections		Staff Relations and Welfare	
Appeals to the Board of Review		The IRD Sports Association	
Appeals to the Courts		● Chapter 9: Legislative Amendments	39
Business Registration		● Chapter 10: Environmental Report	41
Stamp Duty		Green Management Policy	
Estate Duty		Green Management and Promotion of	
Betting Duty		Green Awareness	
Tax Reserve Certificates		Environmental Protection Performance	
● Chapter 4: Collection	19	New Initiatives and Targets	
Collection of Tax		● Chapter 11: Miscellaneous	45
Refund of Tax		Charitable Institutions	
Recovery of Tax in Default		General Inspection	
● Chapter 5: Field Audit and Investigation	23	Internal Audit	
Field Audit		Approval for Tax Return Forms and	
Investigation		the Manner of Furnishing the Returns	
Property Tax Compliance Check		● Schedules	46
● Chapter 6: Taxpayer Services	25		
IRD Homepage			
Electronic Enquiry Service			
Enquiry Service Centre			
Tax-help Services for Completion of Tax Returns			
Complaints and Compliments			
Performance Pledge			