

Contents

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

