

Contents

1 ■ **Commissioner's Foreword**

2 ■ **Revenue**

3 ■ **Assessing Functions**

Profits Tax
Salaries Tax
Property Tax
Personal Assessment
Advance Rulings
Objections
Appeals to the Board of Review
Appeals to the Courts
Business Registration
Stamp Duty
Estate Duty
Betting Duty
Tax Reserve Certificates

4 ■ **International Tax Collaboration**

Tax Treaty Network
Advance Pricing Arrangement
Automatic Exchange of Financial Account
Information
Automatic Exchange of Country-by-
Country Reports

5 ■ **Collection**

Collection of Tax
Refund of Tax
Recovery of Tax in Default

6 ■ **Field Audit and Investigation**

Field Audit
Investigation
Property Tax Compliance Check

7 ■ **Taxpayer Services**

IRD Website
Electronic Enquiry Service
Enquiry Service Office
Tax-help Services for Completion of Tax
Returns
Complaints and Compliments
Performance Pledge

8 ■ **Information Technology**

IT Environment
Electronic Services

9 ■ **Human Resources**

Organisation Chart
Establishment
Staff Promotions and Turnover
Training and Development
Staff Relations and Welfare
The IRD Sports Association

10 ■ **Legislative Amendments**

11 ■ **Environmental Report**

Green Management Policy
Green Management and Promotion of
Green Awareness
Environmental Protection Performance in
2024-25
New Initiatives and Targets

12 ■ **Miscellaneous**

Charitable Institutions
General Inspection
Internal Audit
Approval for Tax Return Forms and the
Manner of Furnishing Tax Returns

13 ■ **The 5th Belt and Road Initiative Tax Administration Cooperation Forum**

Mega Event in the International Tax
Community
The BRITACOM

Schedules