

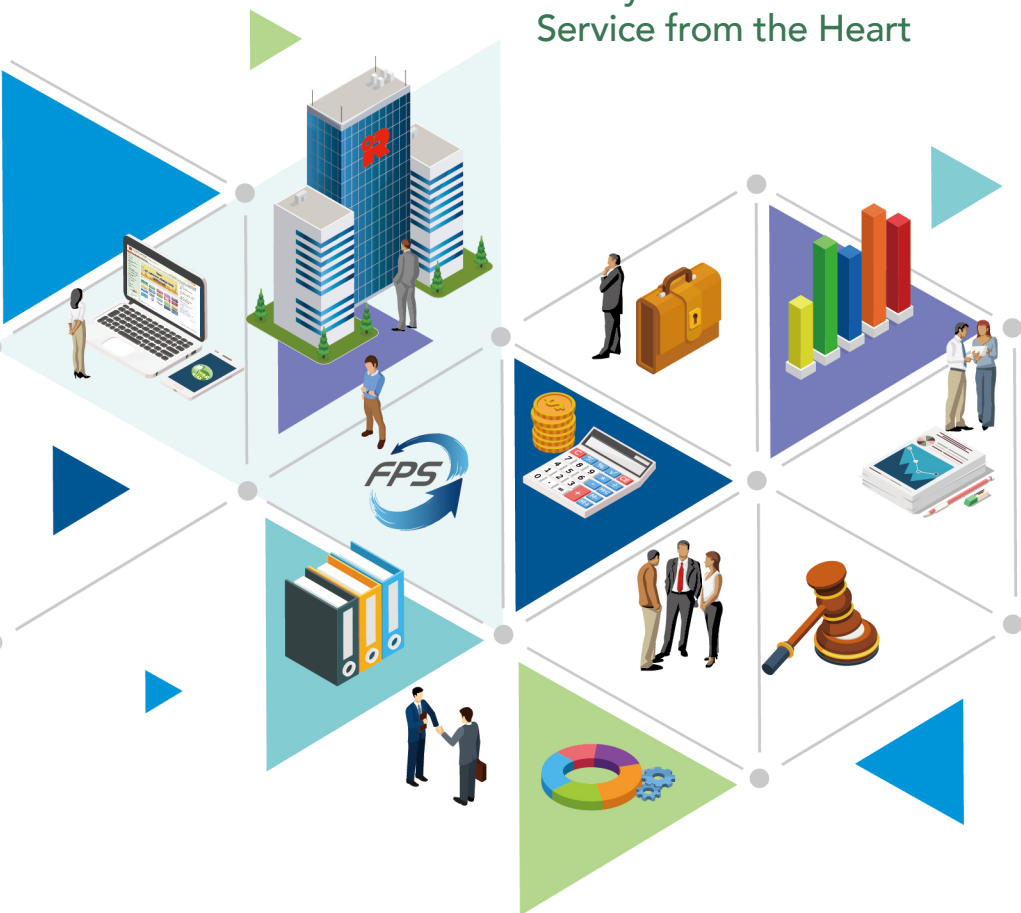


**Inland Revenue Department**

The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China

# Performance Pledge 2021-22

Tax by the Law  
Service from the Heart



This leaflet tells you about the Inland Revenue Department's performance pledge for the services it offers you. It also explains the steps you can take if you have any comments or complaints regarding the Department's services.

## IRD Services Covered

This performance pledge covers the following services:

- ▶ Enquiry Service
- ▶ Written Enquiries
- ▶ Assessment of Tax Returns
- ▶ Issue of Tax Returns to First-time Taxpayers
- ▶ Company/ Limited Partnership Fund Deregistration
- ▶ Tax Reserve Certificates
- ▶ Objections
- ▶ Tax Holdover Claims
- ▶ Tax Payment
- ▶ Refunds of Tax
- ▶ Tax Audit and Investigation
- ▶ Stamp Duty
- ▶ Business Registration
- ▶ eTAX
- ▶ Complaints

## Effective Monitoring

The Users' Committee helps monitor the services covered by this performance pledge. They are assisted by a Service Standards Committee in the Inland Revenue Department, which is headed by a senior directorate officer. The Commissioner of Inland Revenue publishes annually performance results against the targets set.

## Performance Targets

Our first priority is to serve the community to the best of our ability. The level of service we provide may be influenced to some extent by exceptional circumstances and heavy workloads during peak periods. Taking these factors into account, we set out in the following tables the standard response times we aim to achieve for a range of services and also the performance you can expect to receive.





## Vision

We aim to be an excellent tax administration that plays an important part in promoting Hong Kong's prosperity and stability.

## Mission

We are committed to -

- ▶ collecting revenue efficiently and cost-effectively;
- ▶ providing courteous and effective service to the taxpaying public;
- ▶ promoting compliance through rigorous enforcement of law, education and publicity programmes; and
- ▶ enabling staff to acquire the necessary knowledge, skills and attitude so that they can contribute their best to the achievement of our vision.

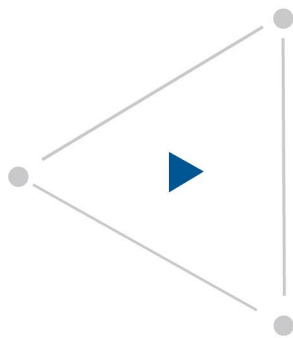
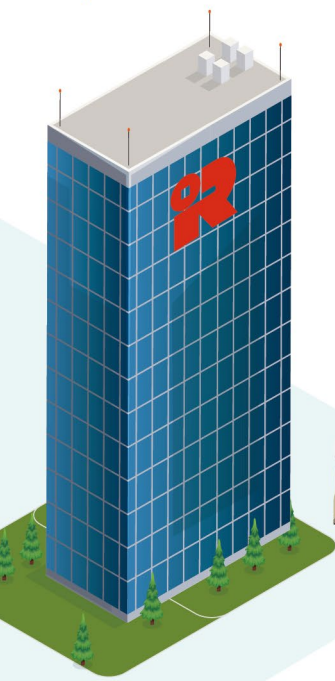
## Values

Our core values are -

- |                   |                 |                  |
|-------------------|-----------------|------------------|
| ▶ Professionalism | ▶ Efficiency    | ▶ Responsiveness |
| ▶ Fairness        | ▶ Effectiveness | ▶ Courtesy       |
| ▶ Teamwork        |                 |                  |

## Service Environment

The Department is committed to providing a fair, efficient and helpful service in a good environment.



## 1 ► ENQUIRY SERVICE

|                                                                                      |                                              |                                                                                                                                                             |
|--------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• <b>Personal calls</b></li> </ul>            | Immediate reply or referral to case officers | <b>Peak times</b> between 10:30 a.m. and 5:00 p.m.<br>first 10 minutes: 95%<br><br><b>Other times</b><br>first 10 minutes: 99%                              |
| <ul style="list-style-type: none"> <li>• <b>Connected telephone calls</b></li> </ul> | Immediate reply or referral to case officers | <b>Between July and April</b><br>first 3 minutes: 90%<br>next 1 minute: 5%<br><br><b>Between May and June</b><br>first 3 minutes: 80%<br>next 1 minute: 10% |

## 2 ► WRITTEN ENQUIRIES

|                                                                              |                                                                |                                        |
|------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------|
| <ul style="list-style-type: none"> <li>• <b>Simple matters</b></li> </ul>    | Replies made within 7 working days after receipt of enquiries  | first 7 days: 96%<br>next 2 days: 3%   |
| <ul style="list-style-type: none"> <li>• <b>Technical matters</b></li> </ul> | Replies made within 21 working days after receipt of enquiries | first 21 days: 98%<br>next 21 days: 1% |

## 3 ► RETURNS PROCESSING

|                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                        |                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• <b>Profits tax returns</b> <ul style="list-style-type: none"> <li>– Corporations</li> <li>– Partnerships</li> </ul> </li> </ul>                                                                                                                                                                                                                                                          | Assessments made within 9 months from the date of issue of tax returns | first 9 months: 80%<br>next 3 months: 15%<br>next 3 months: 5%   |
| <ul style="list-style-type: none"> <li>• <b>Property tax returns</b> <ul style="list-style-type: none"> <li>– Rental income (jointly owned properties)</li> </ul> </li> <li>• <b>Composite tax returns</b> <ul style="list-style-type: none"> <li>– Business profits (sole proprietorships)</li> <li>– Employment income</li> <li>– Rental income (solely owned properties)</li> <li>– Personal assessment</li> </ul> </li> </ul> | Assessments made within 6 months from the date of issue of tax returns | first 6 months: 85%<br>next 3 months: 11%<br>next 3 months: 3.5% |

## Services

## Standard Response Time

## Performance Targets

### 4 ► TAX RETURNS FOR FIRST-TIME TAXPAYERS

|                                                                                                                                                                                 |                                                                                                        |                 |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------|-----|
| <ul style="list-style-type: none"> <li>• <b>Profits tax</b> <ul style="list-style-type: none"> <li>– <b>Responding to notifications of chargeability</b></li> </ul> </li> </ul> | Within 3 months after receipt of notifications                                                         | first 3 months: | 98% |
| <ul style="list-style-type: none"> <li>• <b>Salaries tax</b> <ul style="list-style-type: none"> <li>– <b>Non-taxable cases</b></li> </ul> </li> </ul>                           | Replies made to employees within 21 working days after receipt of notifications                        | first 21 days:  | 98% |
| <ul style="list-style-type: none"> <li>– <b>Taxable cases</b></li> </ul>                                                                                                        | <b>Between April and November</b><br>Tax returns issued within 3 months after receipt of notifications | first 3 months: | 98% |
|                                                                                                                                                                                 | <b>Between December and March</b><br>Tax returns issued within 5 months after receipt of notifications | first 5 months: | 98% |

### 5 ► COMPANY/LIMITED PARTNERSHIP FUND DEREGISTRATION

|                                                                                                                                                                |                                                      |                |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-----|
| <ul style="list-style-type: none"> <li>• <b>Processing of requests for issuance of Notice of No Objection by the Commissioner of Inland Revenue</b></li> </ul> | Within 21 working days after receipt of applications | first 21 days: | 98% |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-----|

### 6 ► TAX RESERVE CERTIFICATES

|                                                                                    |                                                                         |                |     |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------|-----|
| <ul style="list-style-type: none"> <li>• <b>Purchase and Redemption</b></li> </ul> | <b>Between July and December</b><br>Within 9 working days after receipt | first 9 days:  | 99% |
|                                                                                    | <b>Between January and June</b><br>Within 12 working days after receipt | first 12 days: | 99% |

### 7 ► NOTICES OF OBJECTION

|                                                                                            |                                                                                                                                                                |                                       |
|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| <ul style="list-style-type: none"> <li>• <b>Replies to Notices of Objection</b></li> </ul> | <b>Between May and August</b><br>Within 12 working days after receipt                                                                                          | first 12 days: 98%<br>next 6 days: 1% |
|                                                                                            | <b>Between September and April</b><br>Within 18 working days after receipt                                                                                     | first 18 days: 98%<br>next 6 days: 1% |
| <ul style="list-style-type: none"> <li>• <b>Processing of Objections</b></li> </ul>        | Notices of settlement of objection* / Notifications of decision by Assessing Officer** issued within 4 months from the date of receipt of notices of objection | first 4 months: 98%                   |

\* Notices of settlement of objection - they include notices of revised assessment, notifications of refund and letters notifying the settlement of objection.

\*\* Notifications of decision by Assessing Officer - the letters will explain that the objection cannot be settled and will either seek further information, propose a basis of settlement of objection, propose the withdrawal of objection or inform the taxpayer that the case will be referred to the Commissioner for determination.

| Services                                                                                                                                                                                                                                                                                                                                                                          | Standard Response Time                                                                                                      | Performance Targets                                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------|
| 8 ► TAX HOLDOVER CLAIMS                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                             |                                                               |                          |
| <ul style="list-style-type: none"><li>Reply to claims</li></ul>                                                                                                                                                                                                                                                                                                                   | Within 12 working days after receipt of applications                                                                        | first 12 days:<br>next 6 days:                                | 98%<br>1%                |
| 9 ► TAX PAYMENT                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                             |                                                               |                          |
| <ul style="list-style-type: none"><li>Issue paper receipts for tax payments made through electronic means by corporations, partnerships and jointly-owned property owners</li></ul>                                                                                                                                                                                               | Within 4 working days after receipt of payment                                                                              | first 4 days:                                                 | 99%                      |
| 10 ► REFUNDS OF TAX                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                             |                                                               |                          |
| <ul style="list-style-type: none"><li>Arising from overpayment of tax in excess of the amount demanded</li></ul>                                                                                                                                                                                                                                                                  | Within 18 working days after the date of receipt of the tax overpaid                                                        | first 18 days:                                                | 98%                      |
| <ul style="list-style-type: none"><li>Arising from revision of assessment</li></ul>                                                                                                                                                                                                                                                                                               | Within 10 working days after the date of issue of notification to revise assessment                                         | first 10 days:                                                | 98%                      |
| 11 ► TAX AUDIT AND INVESTIGATION                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                             |                                                               |                          |
| <ul style="list-style-type: none"><li>Processing of field audit and investigation cases</li></ul>                                                                                                                                                                                                                                                                                 | Within 2 years after receipt of substantive information to initial investigation enquiry                                    | first 6 months:<br>first year:<br>second year:<br>third year: | 60%<br>70%<br>80%<br>90% |
| For commencement of the pledge, the starting date will apply as follows:                                                                                                                                                                                                                                                                                                          |                                                                                                                             |                                                               |                          |
| <ul style="list-style-type: none"><li>Simple cases - the date of initial interview with the target taxpayer.</li><li>Complicated cases - the date of production of business books and records or the date of receipt of substantive reply to the initial written enquiry by the target taxpayer, whichever is the later.</li></ul>                                                |                                                                                                                             |                                                               |                          |
| 12 ► STAMP DUTY                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                             |                                                               |                          |
| <ul style="list-style-type: none"><li>Stamping of the following instruments through GovHK<ul style="list-style-type: none"><li>Property<ul style="list-style-type: none"><li>Assignments, sale and purchase agreements and lease agreements</li></ul></li><li>Share<ul style="list-style-type: none"><li>Contract notes and instruments of transfer</li></ul></li></ul></li></ul> | <b>Payment by on-line mode</b><br>Stamp certificate issued instantly through GovHK after receipt of stamp duty              | instant:                                                      | 99%                      |
|                                                                                                                                                                                                                                                                                                                                                                                   | <b>Payment by off-line mode</b><br>Stamp certificate issued within 2 working days through GovHK after receipt of stamp duty | first 2 days:                                                 | 99%                      |
| <ul style="list-style-type: none"><li>Processing of requests for stamping of assignments and sale and purchase agreements</li></ul>                                                                                                                                                                                                                                               | Within 5 working days after receipt of applications                                                                         | first 5 days:                                                 | 98%                      |
| <ul style="list-style-type: none"><li>Stamping of contract notes and lease agreements</li></ul>                                                                                                                                                                                                                                                                                   | Within same day after receipt of full information                                                                           | same day:                                                     | 98%                      |
| A longer time, varying with complexity, is required for property valuation cases.                                                                                                                                                                                                                                                                                                 |                                                                                                                             |                                                               |                          |
| <ul style="list-style-type: none"><li>Processing of claims for exemption (for transfers between group companies)</li></ul>                                                                                                                                                                                                                                                        | Within 3 months after receipt of claims and substantive information                                                         | first 3 months:<br>next 9 months:                             | 85%<br>10%               |

| Services | Standard Response Time | Performance Targets |  |
|----------|------------------------|---------------------|--|
|----------|------------------------|---------------------|--|

## 13 ► BUSINESS REGISTRATION

### • New certificates

|                                              |                                                                               |                   |     |
|----------------------------------------------|-------------------------------------------------------------------------------|-------------------|-----|
| – Applications over the counter <sup>#</sup> | Issued within 30 minutes after receipt of properly completed applications     | first 30 minutes: | 99% |
| – Applications by post or through GovHK      | Issued within 2 working days after receipt of properly completed applications | first 2 days:     | 99% |

### • Certified Extracts of Information

|                                                                                     |           |     |
|-------------------------------------------------------------------------------------|-----------|-----|
| Issued within the next working day after receipt of properly completed applications | next day: | 99% |
|-------------------------------------------------------------------------------------|-----------|-----|

### • Change of business registration particulars

|                                                |                                                                                            |                   |     |
|------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------|-----|
| – Notifications over the counter <sup>##</sup> | Updated within 30 minutes after receipt of notification of change and full information     | first 30 minutes: | 97% |
| – Notifications by post or through GovHK       | Updated within 5 working days after receipt of notification of change and full information | first 5 days:     | 99% |

<sup>#</sup> Not applicable to applications submitted to the Companies Registry.

<sup>##</sup> Not applicable to notifications submitted in bulk over the counter.

## 14 ► eTAX ACCOUNT

### • Issue of Access Code Notice

|                              |                                                     |               |     |
|------------------------------|-----------------------------------------------------|---------------|-----|
| – Applications through GovHK | Within 2 working days after receipt of applications | first 2 days: | 98% |
|------------------------------|-----------------------------------------------------|---------------|-----|

### • Issue electronic receipts for tax payments made by electronic means

|                                                |               |     |
|------------------------------------------------|---------------|-----|
| Within 2 working days after receipt of payment | first 2 days: | 99% |
|------------------------------------------------|---------------|-----|

## 15 ► COMPLAINTS

### • Handling of Complaints

|                                                                             |                |     |
|-----------------------------------------------------------------------------|----------------|-----|
| Interim replies made within 7 working days after receipt of complaints      | first 7 days:  | 99% |
| Substantive replies made within 15 working days after receipt of complaints | first 15 days: | 99% |

# The Public's Role

We welcome any comments or suggestions you may have on the way in which these services are delivered. Please send them to the Customer Service Manager, Inland Revenue Department, GPO Box 11234, Hong Kong.



The Department will respond immediately in cases where the information is available on computer. There will be occasions when, despite our best efforts, we are unable to provide the services within the times specified. In such instances you are entitled to a full and prompt explanation. Should you require such an explanation, or if you feel that your case has not been dealt with adequately, you may contact the Complaints Officer -

Telephone : 2594 5000

Post : GPO Box 11234, Hong Kong

Address : 37<sup>th</sup> Floor, Revenue Tower,  
5 Gloucester Road,  
Wan Chai, Hong Kong

Fax : 2802 7625, or

E-mail : [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)



## Right of Appeal

If you feel that your complaint has not been dealt with fairly, you may write to the Commissioner of Inland Revenue setting out the reasons for your appeal.

## Where to Go for Further Information

Staff of the Enquiry Service Centre, who will always identify themselves by name, will be pleased to respond to enquiries about the services covered by the performance pledge. The Centre is located on the 1st floor of Revenue Tower, 5 Gloucester Road, Wan Chai, Hong Kong. The telephone number is 187 8088. In addition, you can get information and forms from our website <[www.ird.gov.hk](http://www.ird.gov.hk)>.