

# 實地審核及調查

## Field Audit and Investigation



實地審核及調查科專責實地審核和調查工作，致力打擊逃稅和避稅的行為。

進行實地審核和稅務調查工作時，須在不同的商業環境下，應用會計和稅務知識，並須廣泛採用會晤、協商和調查的技巧。

如發現短報的情況，本局會向納稅人徵收補繳稅款及罰款。在2001至02年度，實地審核及調查科完成了1,921宗個案(包括審查避稅和檢控個案)，合共徵收約21億元補繳稅款及罰款(圖32)。

The Field Audit and Investigation Unit is responsible for conducting field audits and investigations on businesses and individuals with a view to combating tax evasion and avoidance.

Field audits and tax investigations require not only the application of accounting skills and taxation knowledge to different business environments, but also the extensive use of interviewing, negotiating and investigative techniques.

Back tax is assessed and penalties are generally imposed where discrepancies are detected. During 2001-02, the Field Audit and Investigation Unit completed 1,921 cases (including avoidance and prosecution cases)

圖32 實地審核及稅務調查的成績  
Figure 32 Results of the Field Audit and Investigation Unit

	1998-99	1999-2000	2000-01	2001-02
完成個案數目 Number of cases completed	1,812	1,874	1,920	1,921
所短報的入息及利潤(百萬元) Understated earnings and profits (\$m)	9,075.2	10,232.3	9,310.8	8,940.9
平均每個案所短報的款項(百萬元) Average understatement per case (\$m)	5.0	5.5	4.8	4.7
評定的補繳稅款及罰款(百萬元) Back tax and penalties assessed (\$m)	2,141.3	2,318.9	2,154.8	2,101.5
收得的補繳稅款及罰款(百萬元) Back tax and penalties collected (\$m)	2,074.7	2,147.8	1,962.4	1,787.6



### 實地審核

實地審核工作包括實地視察和查閱納稅人的會計記錄，以核實法團及法團以外業務所申報的利潤及所提交的資料是否正確。透過實地進行審核工作，可讓納稅人更清楚瞭解本局的執法工作，從而鼓勵納稅人自願遵守稅務規定，包括保存足夠的業務記錄，以及提交正確的報稅表。

在2001至02年度，實地審核及調查科共有12組實地審核人員。

### 審查避稅

12組實地審核人員中，其中兩組專責審查避稅個案。因應實際需要，其他調查及審核人員亦會參與審查避稅個案的工作。

在2001至02年度，實地審核及調查科完成了202宗審查避稅個案，合共徵收5.1億元補繳稅款及罰款 (圖33)。

and assessed back tax and penalties of about \$2.1 billion (Figure 32).

### Field Audit

The work of field auditors entails site visits to business premises and examination of accounting records of taxpayers in order to ascertain whether correct returns of profits have been made. The Field Audit activities are intended to encourage voluntary compliance with taxation requirements under the law. By giving the Department's enforcement activities a more visible presence, it is hoped that taxpayer will be reminded of the need to keep sufficient business records and lodge correct tax returns.

In 2001-02, Field Audits were conducted on corporations and unincorporated businesses by 12 Field Audit teams.

### Anti-Tax Avoidance

Two of the 12 Field Audit teams concentrated on tackling tax avoidance schemes, whereas other investigation officers and tax auditors handled avoidance cases on an operational needs basis.

During 2001-02, the Field Audit and Investigation Unit completed 202 tax avoidance cases and assessed back tax and penalties of \$510 million (Figure 33).

圖33 審查避稅個案的成績  
Figure 33 Results of the Audit on tax avoidance cases

	1998-99	1999-2000*	2000-01	2001-02
完成個案數目 Number of cases completed	156	162	193	202
所短報的入息及利潤 (百萬元) Understated earnings and profits (\$m)	2,032.9	3,864.3	2,363.0	2,783.7
平均每個案所短報的款項 (百萬元) Average understatement per case (\$m)	13.0	23.9	12.2	13.8
評定的補繳稅款及罰款 (百萬元) Back tax and penalties assessed (\$m)	303.3	654.1	445.1	510.2

\* 第二隊反避稅隊於1999年10月成立  
the second Anti-tax avoidance team was set up in October 1999

## 稅務調查

調查人員負責詳細調查涉嫌逃稅的納稅人，並施行懲罰(包括就適當個案提出檢控)，以打擊逃稅行為。

在2001至02年度，實地審核及調查科共有11組調查人員。

## 檢控逃稅

11組調查人員中，其中兩組專責調查並檢控逃稅個案。

逃稅是一項嚴重罪行，任何人士如果因逃稅而被法庭定罪，最高可被判處三年監禁。



在2001至02年度，實地審核及調查科就4宗逃稅個案成功向法庭提出檢控。首兩宗涉及短報生意溢利，其中一名納稅人被判即時入獄三個

## Investigation

Investigation officers are responsible for conducting in-depth investigations where tax evasion is suspected, and taking penal action (including prosecution proceedings in appropriate cases) to create a deterrent to tax evasion.

In 2001-02, there were 11 teams of Investigation officers.

## Prosecution

Two of the 11 Investigation teams focused on criminal investigation of tax evasion.

Tax evasion is a serious crime. If a person is convicted of tax evasion, the Inland Revenue Ordinance provides for a maximum custodial sentence of three years.

In 2001-02, the Unit successfully prosecuted 4 tax evasion cases. Two cases involved the understatement of business profits. One taxpayer was sentenced to 3 months' imprisonment and the other was ordered to pay a fine of about 90% of the tax undercharged. The third case involved the

月；另外一名納稅人被判罰相等於少繳稅款0.9倍的罰款。第三和第四宗涉及納稅人漏報租金收入，及僱主漏報其受薪董事的薪酬資料，兩者均被判罰罰款。

### 物業稅查核

除了查核業務記錄外，實地審核及調查科亦會核實物業擁有人所申報的租金收入是否正確。

過去一年，該科查核了4,600宗物業稅個案，合共徵收2,310萬元補繳稅款及罰款(圖34)。



圖34 物業稅查核的成績  
Figure 34 Results of the Property Tax Compliance Checks

	1998-99	1999-2000	2000-01	2001-02
完成個案數目 Number of cases completed	4,642	4,401	4,600	4,600
所短報的租金收入(百萬元) Understated rental income (\$m)	194.0	194.9	203.4	193.7
評定的補繳稅款及罰款(百萬元) Back Tax and penalties assessed (\$m)	23.2	23.3	24.4	23.1

為了加強打擊逃稅及避稅行為，本局將會採取多方面的措施，包括調配更多資源從事實地審核工作，引入以電腦化程序輔助人手選取個案的方法，鞏固資料庫及成立跨科別專責小組，從而更有效地識別逃稅風險較高個案及打擊過份妄進的避稅計劃。

omissions of rental income chargeable to Property Tax. The fourth case involved the omission by an employer of the Employer's Returns for its salaried directors. Both of them were ordered to pay fines.

### Property Tax Compliance Checks

In addition to conducting audits on businesses, the Unit also carries out verification checks on the correctness of rental income reported by property owners. During the year 2001-02, back tax and penalties of \$23.1 million were assessed on 4,600 completed property tax cases (Figure 34).

To tackle tax avoidance and evasion, the Department will step up various initiatives. These include the redeployment of more resources to field audit activities, the introduction of a customized computer-assisted case selection program, the strengthening of the data bank and the setting up of inter-unit task forces to detect high-risk cases and aggressive avoidance schemes for audit and investigation.