

目錄

Contents

	頁數 Page
第一章：局長緒言 Chapter 1: Commissioner's Overview	6
第二章：稅收概況 Chapter 2: Revenue	10
第三章：評稅職責 Chapter 3: Assessing Functions	12
利得稅 Profits Tax 薪俸稅 Salaries Tax 物業稅 Property Tax 個人入息課稅 Personal Assessment 事先裁定 Advance Ruling 反對 Objections 向稅務上訴委員會提出上訴 Appeals to the Board of Review 向法院提出上訴 Appeals to the Courts 商業登記 Business Registration 印花稅 Stamp Duty 遺產稅 Estate Duty 博彩稅 Betting Duty 酒店房租稅 Hotel Accommodation Tax 儲稅券 Tax Reserve Certificates	
第四章：收取稅款 Chapter 4: Collection	30
收稅 Collection of tax 退稅 Refund of tax 追討欠稅 Recovery of tax in default	
第五章：實地審核及調查 Chapter 5: Field Audit and Investigation	34
實地審核 Field Audit 稅務調查 Investigation 物業稅查核 Property Tax Compliance Checks 促進遵守稅務規定 Enhancing Tax Compliance	
第六章：納稅人查詢服務 Chapter 6: Taxpayer Services	38
稅務局網站 IRD Homepage 稅務局資訊站 IRD Info Touch 電子查詢服務 Electronic Enquiry Services 電話及櫃位查詢服務 Telephone and Counter Enquiry Services 延長櫃位諮詢服務及電話查詢服務 Extended Counter and Telephone Enquiry Services 投訴 Complaints 服務承諾 Performance Pledges	

<p>第七章：資訊科技 Chapter 7: Information Technology</p> <p>資訊系統策略 Information Systems Strategy 辦公室自動化 Office Automation 提交僱主報稅表 Submission of Employer's Return 電子報稅 Electronic Lodgement of Returns</p>	46
<p>第八章：人力資源 Chapter 8: Human Resources</p> <p>稅務局組織圖 Organization Chart 編制 Establishment 員工晉升和變動 Staff Promotions and Turnover 培訓及發展 Training and Development 員工關係與福利 Staff Relations and Welfare 稅務局體育會 The IRD Sports Association</p>	48
<p>第九章：修訂法例 Chapter 9: Legislative Amendments</p>	58
<p>第十章：環保報告 Chapter 10: Environmental Report</p> <p>環保管理政策 Green Management Policy 環保管理和推廣環保意識 Green Management and Promotion of Green Awareness 環保表現 Environmental Protection Performance 未來措施及目標 New Initiatives and Targets</p>	60
<p>第十一章：其他 Chapter 11: Miscellaneous</p> <p>慈善團體 Charitable Institutions 一般視察 General Inspection 內部稽核 Internal Audit 辦公室事務 Accommodation</p>	64
<p>附表 Schedules</p>	66