

# 11 其他

## Miscellaneous

### 慈善團體

慈善團體可根據《稅務條例》獲豁免稅項。截至2003年3月31日止，合共有3,819個慈善團體獲本局豁免繳稅，其中306個是於過去一年內獲豁免的。市民可瀏覽稅務局網頁，查閱免稅慈善團體的名單。

捐款予免稅慈善團體可獲稅項扣減。於2001至02課稅年度，在利得稅和薪俸稅項下獲扣除的認可慈善捐款分別為8.2億元和22.7億元。

### 一般視察

稅務督察負責實地視察商業機構及探訪個別人士，以查核他們是否遵行本局所執行的各項稅務法例。過去一年，稅務督察進行視察工作的總次數為69,767。



### 內部稽核

內部稽核員負責定期查核各科/組的工作情況，以確保局內所執行的工作符合有關法例和部門程序。他們亦查驗各科/組的內部監察制度和工序，以找出可供改善的地方予管理層考慮。

### Charitable Institutions

Charitable institutions are exempt from tax under the Inland Revenue Ordinance. As at 31 March 2003, the number of charities exempt from tax was 3,819, of which 306 charities were granted exemption during the year. The list of charities exempt from tax is available on IRD Homepage.

Donations to charities exempt from tax may be tax deductible. For the year of assessment 2001-02, the amounts of approved charitable donations allowed under Profits Tax and Salaries Tax were \$0.82 billion and \$2.27 billion respectively.

### General Inspection

Tax inspectors carry out on-site inspections of businesses and call on individuals to check their compliance with the various Ordinances administered by the Department. A total of 69,767 visits were made during the year.



### Internal Audit

Internal auditors perform an important role within the Department. Their activities are directed at ensuring that work carried out within the Department complies with relevant legislation and departmental procedures. They also examine internal control systems and work methods with a view to identifying areas where changes can be made to improve output and efficiency.

### 辦公室事務

本局在稅務大樓2樓得到編撥地方，以便把電話查詢處由1樓遷往2樓，並在新址裝修，加裝設施，以配合運作需求，提升本局的電話查詢服務。

信件及表格收發中心由稅務大樓地下原址遷往1樓，與詢問處和第二科諮詢服務中心為鄰。1樓的地方經過重新裝修，配備自動化系統，改善顧客服務質素，為親臨本局櫃位和使用前線服務的納稅人提供更舒適的環境。



為應付需求，但又無須額外編撥地方，本局把稅務大樓7樓演講廳改裝，一分為二，以便同時舉行培訓講座和其他活動。

### Accommodation

The Central Telephone Enquiry Centre, originally accommodated on the 1/F of Revenue Tower, was relocated to the 2/F of the building where additional space was allocated to the Department for setting up a refurbished office to meet its operational needs. The refurbished centre equipped with additional facilities has enhanced the Department's telephone enquiry service.



The Receipt and Despatch Counter was moved from the G/F to the 1/F of Revenue Tower to join the Central Enquiry Counter and the Taxpayer Services Team. The floor was refurbished and installed with automated systems to enhance customer services and provide a more comfortable environment to the public attending the Department's counters and front-line service.

To meet its accommodation need without bidding for additional space, the Department carried out renovation work for its Lecture Hall on the 7/F of Revenue Tower. Movable partitions were installed for segregating the hall into two areas to facilitate the simultaneous conduct of training seminar and other activities at the venue.