

# 6 納稅人查詢服務

## Taxpayer Services

本局致力為市民提供優質服務，尤其著重提供資訊。市民可使用本局網站、資訊站、電子查詢服務和自動電話詢問系統，即時獲得所需資料。本局對這些服務不時作出檢討，提升服務質素，並改善服務環境。過往一年，本局位於稅務大樓一樓的諮詢中心進行了翻新工程，並增設座椅、電子輪候服務系統及稅務局網站，以提供市民一個更多資訊及更方便舒適的環境。

### 稅務局網站

[www.ird.gov.hk](http://www.ird.gov.hk)

本局不斷透過互聯網提供更廣泛的稅務資料和推出多元化的電子服務，讓任何有興趣認知更多稅務資料的人士隨時隨地使用。

愈來愈多市民利用網站

- 查詢有關填寫報稅表、如何履行稅務責任，以及如何解決常遇稅務問題的資料；
- 下載本局電腦軟件和稅務表格；以及
- 用互動程式計算他們應繳的薪俸稅。

網站的新設項目包括專為稅務代表而設的「稅務代表專欄」，以及特為僱主、業主和個別納稅人士而設立的「網上稅務講座」。

過去一年，本局為網站加添簡體字版本，以方便國內人士閱覽。去年市民瀏覽本局網站的次數超過900萬次，比上一年度上升近一倍。

The Department aims to provide service of a high standard to the public. Particular emphasis is placed on making relevant information readily available to taxpayers. Various means are used, such as the Internet, “Info Touch” information kiosks, electronic enquiry services and an interactive telephone answering system. Steps are taken to review and enhance these services in a better service environment for the public. During the year, the Department completed refurbishing its Enquiry Service Centre on the 1/F of the Revenue Tower. With the addition of chairs, an electronic queuing system and IRD Internet Booths, the newly-refurbished Enquiry Service Centre provides a more convenient, comfortable and information rich environment to the public.

### IRD Homepage

[www.ird.gov.hk](http://www.ird.gov.hk)

Through its homepage, the Department continues to expand the scope of tax information and provide a wider range of electronic service, so that any person interested to know more about taxes in Hong Kong may do so any time, anywhere.

More and more taxpayers rely on the homepage to

- get information on how to complete tax returns, fulfil tax obligations and find solutions to common tax issues;
- download IRD software and tax forms; and
- use the interactive application software to compute their salaries tax liability.

New programmes introduced to the homepage include a Tax Representatives’ Corner, as well as e-Seminars for employers, property owners and individuals taxpayers.

In 2002-03, a simplified Chinese version was added to facilitate viewers from China. More than 9,000,000 “visits” were made to the homepage during the year, representing an increase of almost 100% over the previous year.

### 稅務局資訊站

本局分別在稅務大樓、旺角政府大樓和荃灣分局設置了5台資訊站，讓市民以輕觸螢幕方式查閱稅務資料。

過去一年，使用資訊站的數目為15,870人次，最常用的項目為「計算薪俸稅」。

為提供更豐富及詳盡的稅務資料，並配合日趨普及的互聯網服務，由2003年4月1

日起，本局添置4台稅務局網站，以取代沿用多年的稅務局資訊站。

### 電子查詢服務

自2002年4月1日起，納稅人除了可以利用數碼證書透過互聯網查詢稅務事宜外，還可以登記成為「電話稅務通」用戶，利用自己的稅務編號和通行密碼透過音頻電話，隨時隨地取得屬於自己的稅務資料，包括查詢他是否有尚未提交的報稅表、稅務局是否已向他發出評稅通知書，他已繳或未繳稅款的詳情和儲稅券帳戶結餘；以及索取尚未提交的報稅表及評稅通知書副本、繳稅證明書或儲稅券帳戶結單等等。

市民亦可利用同一稅務編號和通行密碼，替代數碼證書在網上核實身分，使用「公共服務電子化」計劃下的互動稅務查詢服務查詢自己的稅務資料。



### IRD Info Touch

The Department had 5 multi-media information kiosks, set up in Revenue Tower, Mongkok Government Office and Tsuen Wan Sub-office, to provide members of the public with tax information through screen touching.

The number of users in 2002-03 was 15,870 and the most frequently accessed enquiry category was "Salaries Tax Computation".

In the light of the popularity in using the Internet and for the provision of a wider range of in-depth tax information, the Department has installed 4 IRD Internet Booths since 1 April 2003 to replace the information kiosks which had been used for years.

### Electronic Enquiry Services

With effect from 1 April 2002, electronic enquiry services are not only available on the Internet to holders of digital certificates, they are also available on the telephone to the registered users of TeleTax. By using his Taxpayer Identification Number (TIN) and password, a registered TeleTax user can use a touch-tone phone to check his personal tax information, including tax return lodgement status, assessment status, charge payment status and tax reserve certificate account balances. He can also request duplicate returns or assessment notices, payment confirmations or tax reserve certificate account statements anytime, anywhere via the telephone.

With the same TIN and password, a taxpayer can enquire about his personal tax information on the Internet through the Interactive Tax Enquiry service under the Electronic Service Delivery Scheme too. Such a service was formerly available to those with digital certificates.



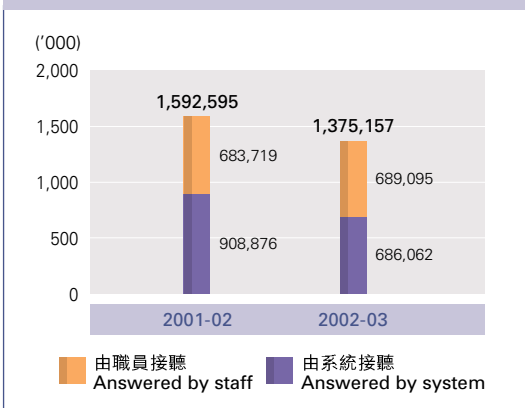
### 電話及櫃位查詢服務

本局的諮詢中心負責處理電話和櫃位查詢。中心職員可透過電腦網絡查閱資料，即時為市民提供一站式服務。

諮詢中心的自動電話詢問系統設有120條電話線，每日24小時提供稅務資料，並可透過圖文傳真方式發出有關資料和表格。系統備有留言待覆服務，在辦公時間內，來電可隨時接駁到中心職員。

過去一年，諮詢中心接聽電話的數目超過137萬次（圖35）。本局因應需求從內部增調人手加強電話服務，職員在辦公時間內接聽電話的數目接近69萬次，較上一年度輕微增加0.8%（圖36）。

圖35 接聽電話的數目  
Figure 35 Number of telephone calls answered



### Telephone and Counter Enquiry Services

The Department's Enquiry Service Centre handles telephone and counter enquiries. The Centre, equipped with computer network, aims at providing an immediate "one-stop" service as far as possible.

The Centre makes use of an Interactive Telephone Enquiry System with 120 telephone lines. Callers can, on a 24-hour basis, gain access to a wide range of tax information by listening to recorded messages or obtaining facsimile copies of the information and forms. A leave-and-call-back facility is available. Callers are able to speak to enquiry officers during office hours.

Over 1.37 million telephone calls were answered by the Centre during the year (Figure 35). The number of calls answered by staff was some 0.69 million. This represented a slight increase of 0.8%, as compared with the previous year (Figure 36). The increase was attributable to the redeployment of staff to strengthen operator services when required.

圖36 電話查詢  
Figure 36 Telephone Enquiries

	2001-02	2002-03	增/減 Increase/Decrease
由職員接聽電話的數目 No. of calls answered by staff	683,719	689,095	+0.8%
職員接聽電話詢問數目 No. of enquiries answered by staff	811,322	789,163	-2.7%
由系統接聽電話的數目 No. of calls answered by system	908,876	686,062	-24.5%
使用留言服務的數目 No. of leave-and-call back messages	84,533	70,631	-16.4%
由系統發放圖文傳真資料數目 No. of fax supplied by the system	20,564	12,757	-38.0%

諮詢中心職員亦為親臨稅務大樓的市民解答問題、收取信件及派發表格。一般而言，市民可在諮詢中心獲得所需資料，無需轉介到其他部門的同事。此外，本局在諮詢中心派駐一隊專業人員，負責處理較繁雜個案，為市民提供快捷方便的服務。愈來愈多市民使用電子或其他途徑查詢稅務資料，櫃位查詢的數目相應減少，全年的查詢次數較上一年度下跌7.9%（圖37）。

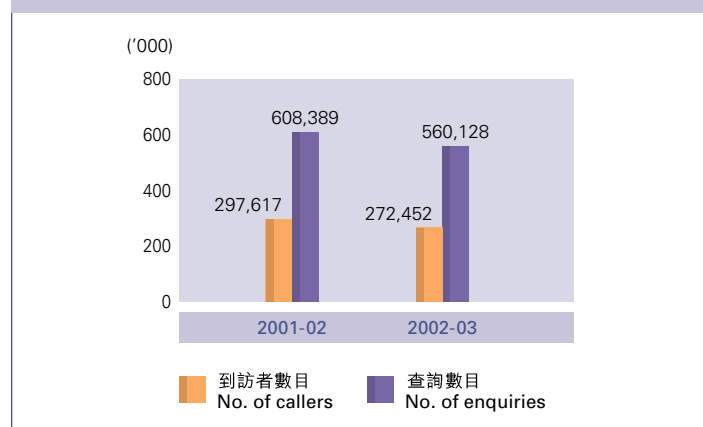
為方便市民取閱稅務資料單張及表格，本局在稅務大樓地下及一樓均設有表格陳列架。



Counter staff of the Centre are generally able to handle enquiries, collect mail and issue forms without the need to refer to other officers in the Department. A taxpayer service team with professionally qualified staff is also stationed in the Centre. The members of this team handle more complex cases. As other enquiry channels, notably electronic ones, become increasingly popular, the number of counter enquiries decreased by 7.9%, as compared with the previous year (Figure 37).

To make it easier for taxpayers to obtain tax information pamphlets and forms, two form stands were installed; one on the ground floor and the other on the first floor of the Revenue Tower.

圖37 櫃位查詢  
Figure 37 Counter Enquiries



### 延長櫃位諮詢服務及電話查詢服務

為協助市民填交報稅表，本局於2002年5月25日及26日（星期六及星期日）的下午同時開放位於灣仔稅務大樓總部的諮詢中心以及九龍和荃灣分局，讓市民在辦公時間以外查詢報稅事宜。為進一步加強查詢服務，本局在5月份延長職員接聽電話查詢時間，星期一至五延長至晚上7時，星期六則至下午5時。本局在辦公時間以外能提供服務，全賴效率促進組提供人力資源和本局的七百多位職員積極參與。

### Extended Counter and Telephone Enquiry Services

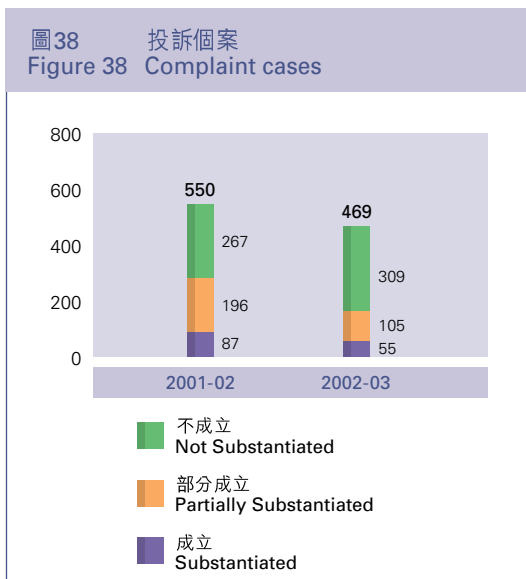
To assist taxpayers in completing tax returns, the Department's Enquiry Service Centre at the Revenue Tower as well as the Kowloon and Tsuen Wan sub-offices were open in the afternoons of 25 and 26 May 2002 (Saturday & Sunday) to provide enquiry services after office hours. To further strengthen the enquiry service, the Department extended hours during which the telephone enquiry service was manned in May, until 7 p.m. from Mondays to Fridays and 5 p.m. on Saturdays. Provision of these services was made possible through enlisting the support of the Efficiency Unit and some 700 IRD staff to serve the public beyond normal duty hours.





## 投訴

納稅人如對本局服務有任何不滿，或問題循一般途徑未能獲得圓滿解決，可向本局的投訴主任投訴。投訴個案會交由較高層的職員獨立跟進，確保處理方法公平公正。本局在過去一年共接獲469宗投訴(圖38)，較上一年度減少15%。



納稅人如對本局的行政手法有任何不滿，可向申訴專員投訴。過去一年，申訴專員要求本局就18宗個案提供書面意見。本局亦已就這些個案檢討有關運作，並作出改善措施。

本局在過去一年共收到104封納稅人致本局的嘉許信，3名職員更在申訴專員嘉許獎計劃中獲得個人獎項。

## Complaints

If a taxpayer is dissatisfied with the services provided by the Department or cannot solve his or her problem satisfactorily through normal channels, the Complaints Officer may be approached for assistance. The complaint channel provides taxpayers with the means of having individual grievances dealt with independently at a senior level. This ensures that such cases are properly handled in a fair and unbiased manner. During 2002-03, 469 complaints cases were received (Figure 38). This represents a decrease of 15%, as compared with the previous year.

If a taxpayer is dissatisfied with any administrative action taken by the Department, the person concerned may refer the matter to the Ombudsman. During the year, the Ombudsman sought written comments from the Department in respect of 18 cases. In the light of these cases, the Department has reviewed relevant operations with a view to improving them.

There were 104 Letters of Compliments received during the year. Three officers of the Department also won individual awards from the Ombudsman.





### 服務承諾

本局的服務承諾詳列市民可期望獲得的服務標準。推行服務承諾以來，以客為本的服務文化已植根於本局。

由2002年4月開始，本局改善了2項服務的水平，提高處理新商業登記證及更改商業登記資料的效率。

### Performance Pledges

The service standards a taxpayer can expect from the Department are set out in the Performance Pledges. Through the performance pledge programme, a customer-oriented culture has been taking a strong hold within the Department.

From April 2002 onwards, the Department has introduced 2 enhanced pledges in processing new business registration certificates and updating changes of business registration particulars.



服務項目 Service	目標水平 Performance Target	實際成績 Actual Achievement
1 樓宇查詢 Counter enquiries - 平均處理時間(繁忙時間) (asked to arrive 10 minutes in peak time)	95%	99.2% 99.8%
2 電話查詢 Telephone enquiries - 首次通話解決率(繁忙時間) (answered within 10 minutes in peak period)	80%	90.2% 92.8%
3 書面查詢 - 簡單個案 Written enquiries - simple matters - 首次通話解決率 (solved within 10 working days)	95%	100% 100%
4 書面查詢 - 技術性個案 Written enquiries - technical matters - 首次通話解決率 (solved within 20 working days)	95%	99.7% 99.9%
5 退稅服務 Returns processing - - 所得稅 - 物業稅 - 印花稅 - 綜合稅 - 遺產稅 - 公司稅 - 公司稅 - 公司稅	95%	97.1% 97.2% 99.1% 99.8% 95% 99.2%

服務項目 Service	目標水平 Performance Target	實際成績 Actual Achievement
6 首次申請納稅人發出報稅表 Tax Returns for First-time Taxpayers - 稅務局 Profs tax - 稅務局 Profs tax - 稅務局 Profs tax	95%	100% 100% 99.9% 99.9%
7 電子提交不反對撤銷公司註冊通知書 Request for issuance of Notice of No Objection for Company Deregistration - 稅務局 Profs tax (processed within 20 working days)	95%	100% 99.9%
8 遞交及處理匯款 Tax reserve certificate transactions - 稅務局 Profs tax (processed within 10 working days in peak period)	95%	100% 99.8%
9 遞交及處理不反對撤銷 Acknowledgements of objection - 稅務局 Profs tax (processed within 20 working days in peak period)	95%	99.8% 99.9%
10 處理及處理不反對 Processing of objections - 稅務局 Profs tax (processed within 4 months)	95%	100% 100%
11 申請延期繳納稅款 Applications for holdover of provisional tax - 稅務局 Profs tax (processed within 10 working days)	95%	99.8% 99.8%
12 電子方式繳納稅款 Issue receipts for tax payments made by electronic means - 稅務局 Profs tax (issued within 7 working days)	95%	100% 100%

服務項目 Service	目標水平 Performance Target	實際成績 Actual Achievement
13 遞交及處理不反對 Returns arising from overpayment of tax - 稅務局 Profs tax (made within 20 working days)	95%	99.1% 99.5%
14 遞交及處理不反對 Returns arising from revision of assessment - 稅務局 Profs tax (made within 20 working days)	95%	100% 100%
15 稅務審核及調查 Tax audit and investigation - 稅務局 Profs tax (processed within 2 years)	95%	99.2% 99.2%
16 轉讓及出售物業的 Assignments and sale and purchase agreements - 稅務局 Profs tax (processed within 10 working days)	95%	100% 100%
17 申請延期繳納印花稅 Application for deferred payment of Stamp Duty on assignments for sale of residential property - 稅務局 Profs tax (processed within 8 working days)	95%	100% 100%
18 遞交及處理合約 Contract notes and lease agreements - 稅務局 Profs tax (changed on the same day)	95%	99.2% 99.2%
19 豁免申請(集團公司的轉讓) Claims for exemption for transfers between group companies - 稅務局 Profs tax (processed within 6 months)	95%	95% 99.8%

服務項目 Service	目標水平 Performance Target	實際成績 Actual Achievement
20 新商業登記證 New Business registration certificates - 遞交及處理申請 - 遞交及處理申請 - 遞交及處理申請	95%	99.1% 99.9% 99.9% 99.9%
21 遞交及處理 Extracts of information on business register - 稅務局 Profs tax (issued within 2 working days)	95%	100% 100%
22 更改商業登記 Change of business registration particulars - 遞交及處理申請 - 遞交及處理申請 - 遞交及處理申請	95%	100% 100% 100% 100%
23 遞交及處理 Enforce duty affidavits/statements in lieu of affidavit - 遞交及處理申請 - 遞交及處理申請 - 遞交及處理申請	95%	99.1% 99.8%

\* 2001-02年遞交及處理7,300宗商業登記申請,達到97%的水平。  
The 2001-02 target was to complete 97% "within 30 minutes".  
# 2001-02年遞交及處理7,300宗商業登記申請,達到99%的水平。  
The 2001-02 target was to complete 99% "within 10 working days".