

Miscellaneous



Charitable Institutions

Charitable institutions are exempt from tax under the Inland Revenue Ordinance. As at 31 March 2004, the number of charities exempt from tax was 3,981, of which 236 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 2002-03, the amounts of approved charitable donations allowed under Profits Tax and Salaries Tax were \$0.64 billion and \$2.35 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 80,334 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.

Accommodation

The Department has implemented a business process re-engineering project in 2003-04 with a view to enhancing its operational effectiveness and efficiency. To match the re-shuffling of offices under the project and to make way for the setting up of three centralized processing centres, a series of renovation works were carried out during the year. As a result, the Department released an area of 1,490m² to the Government Property Administrator for re-allocation within the government. The opportunity was also taken to revamp the procedure of handling cases of tax clearance on leaving Hong Kong. While the relevant simple cases and enquiries continue to be received at the Taxpayer Services Team located on the first floor of Revenue Tower, relatively complicated cases are entertained at the new Special Duties Division located on the 29th floor of the building where the reception counters were refurbished in the year to facilitate the reception of taxpayers.

To tie in with the changes and to achieve savings of operational cost, the Department closed its two sub-offices in Kowloon and Tsuen Wan. The staff concerned have been redeployed back to the respective re-shuffled and refurbished offices at the main office in Revenue Tower.