



**Inland Revenue Department**  
The Government of the Hong Kong Special Administrative Region  
of the People's Republic of China

## **Leaflet on Taxpayer Services**

This information leaflet sets out what taxpayer services you can expect to receive when dealing with the Inland Revenue Department (IRD).

### **Our work**

The IRD is responsible for tax administration in Hong Kong. Our primary function is to raise and collect tax revenue as well as certain duties and fees consisting of the following:

- Profits Tax
- Salaries Tax
- Property Tax
- Tax under Personal Assessment
- Business Registration Fee, Stamp Duty, Betting Duty, Estate Duty, Hotel Accommodation Tax

### **How we serve you**

We strive to:

- help you understand and meet your tax obligations as an employee, a business owner, a property owner, or an employer;
- explain to you matters concerning your tax affairs;
- answer your telephone and written enquiries in a timely manner;
- give you access to your own tax information held by us as permitted by the law, e.g. copies of tax return and assessment.

We can be contacted by the following means:

Telephone	187 8088
Fax	2519 9316
Email	<a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>

Post	G.P.O. Box 132, Hong Kong  Inland Revenue Centre, 5 Concorde Road, Kowloon, Hong Kong
In Person	Central Enquiry Counter G/F, Inland Revenue Centre, 5 Concorde Road, Kowloon, Hong Kong  Monday to Friday 8:15 am to 12:30 pm & 1:30 pm to 5:30 pm

We are committed to providing courteous and effective services to all taxpayers, regardless of their age, disability, race, religion and sex. We communicate in Chinese or English, and if required, interpretation services in eight languages, namely, Bahasa Indonesia, Hindi, Nepali, Punjabi, Tagalog, Thai, Urdu and Vietnamese are available through third-party service providers.

The IRD website ([www.ird.gov.hk](http://www.ird.gov.hk)) disseminates comprehensive tax information and provides various electronic services to the public. A wide range of tax forms and information pamphlets are available for download, and e-Seminars on major issues for tax representatives, employers, property owners and individual taxpayers are also available on the website. The contents of the IRD website are currently written in Chinese and English.

### **What is expected of you**

As a taxpayer, you are expected -

- to be honest;
- to keep sufficient records in accordance with the law;
- to inform chargeability to tax, file proper tax returns, and supply requisite information and documents within specified time limits;
- to settle tax payments on or before due dates;
- to inform the IRD about changes in correspondence or business address;
- to know your tax obligations and the consequences for non-compliance.

## **Your rights in the event of disagreement**

If you believe that we have incorrectly assessed your income, or have improperly denied a claim for deduction, in your tax assessment, you have the right to file an objection in writing with the Commissioner of Inland Revenue. You must file your notice of objection not later than 1 month after the date of assessment, or such extended period the Commissioner considers reasonable owing to your absence from Hong Kong, sickness or other reasonable cause which prevented you from giving the notice within the 1-month period.

A taxpayer can apply to correct an assessment within six years after the end of the year of assessment concerned or six months after a relative notice of assessment is served, whichever is later, if they can prove that the tax charged for that year of assessment is excessive by reason of an error or omission.

## **How you can help us improve our services**

Your feedback (suggestion, compliment or complaint) assists us to improve our services. You may send your suggestion or compliment to us by email or by post. If you are in any way dissatisfied with the service you receive from us, you may lodge a complaint and provide us your name, correspondence address, telephone number, your file number with the IRD, and a brief description of the complaint through the following means:

Fax	2802 7625
Email	<a href="mailto:taxinfo@ird.gov.hk">taxinfo@ird.gov.hk</a>
Post	G.P.O. Box 11234, Hong Kong
In Person	15/F, Inland Revenue Centre, 5 Concorde Road, Kowloon, Hong Kong
	Monday to Friday 8:15 am to 12:30 pm & 1:30 pm to 5:30 pm

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