

申請銀行自動轉帳 / 更改指示
Application for Bank Autopay / Change of Instruction

本人 / 公司* 現授權稅務局局長由_____年_____月起作出以下的銀行自動轉帳安排：！
I / We* authorize the Commissioner of Inland Revenue to make the following bank autopay arrangement with effect from _____ (month/year):

- 新設每月扣款 _____ 元作購買儲稅券之用〔請填妥下方直接付款授權書及參閱背頁註釋(A1)及(A2)〕。
To **START** a monthly deduction at a sum of \$ _____ to purchase Tax Reserve Certificates
[Please complete the Direct Debit Authorization below and read Notes (A1) & (A2) overleaf].
- 更改每月扣款額至 _____ 元作購買儲稅券之用〔請填妥下方直接付款授權書及參閱背頁註釋(A1)及(A2)〕。
To **CHANGE** the monthly deduction to \$ _____ to purchase Tax Reserve Certificates
[Please complete the Direct Debit Authorization below and read Notes (A1) & (A2) overleaf].
- 暫停每月扣款買券，直至另行通知為止〔請參閱背頁註釋(A1)及(A3)〕。
To **SUSPEND** the deduction for purchase of Tax Reserve Certificates until further notice [see Notes (A1) & (A3) overleaf].

本人 / 公司* 承認，除退還任何多扣款項外，香港特別行政區政府對於因該扣減出錯而引致的任何損失，並無責任。
I / We* acknowledge that the Government of the Hong Kong Special Administrative Region shall not be liable, except to repay any amount over-deducted, for any losses or damages arising out of an error in any deduction.
本局收款帳戶於香港上海滙豐銀行開立。
The bank account of this Department is maintained at the Hongkong and Shanghai Banking Corporation.

儲稅券帳戶持有人資料 Particulars of Tax Reserve Certificate (TRC) Account Holder

中文姓名或名稱 Name in Chinese	英文姓名或名稱 Name in English															
(請用正楷 Please use BLOCK letters)																
儲稅券帳戶號碼 (請參閱背頁註釋(A4)) TRC Account No. [see Notes (A4) overleaf]	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>															
香港身分證號碼 / 商業登記號碼* HK Identity Card No./Business Registration No. *	日間聯絡電話 Day Time Contact Tel. No.															

簽署 Signature	日期 Date
簽署人姓名 Name of Signatory	簽署人身分 (如：儲稅券帳戶持有人、東主、合夥人、代理人、經理) Designation (e.g. TRC account holder, proprietor, partner, agent, manager)
(請用正楷 Please use BLOCK letters)	

* 刪去不適用者 Delete where inappropriate
請在適當空格內加上「✓」號 Please tick where appropriate

Direct Debit Authorization for Purchase of Electronic TRCs
(For commencement or change of bank Autopay instruction)

收款人姓名(受益人) Name of party to be credited (the Beneficiary) Commissioner of Inland Revenue No. 12 Account	銀行編號 Bank No.	分行編號 Branch No.	收款帳戶之號碼 Account Number to be credited
	0 0 4	0 0 2	2 6 7 6 2 3 0 1 2

- I / We hereby authorize my/our below-named Bank to effect transfers from my/our account to that of the above-named beneficiary in accordance with such instructions as my/our Bank may receive from the beneficiary from time to time.
- I/We agree that my/our Bank shall not be obliged to ascertain whether or not notice of any such transfer has been given to me/us.
- I/We jointly and severally accept full responsibility for any overdraft (or increase in existing overdraft) on my/our account which may arise as a result of any such transfer(s).
- I/We agree that should there be insufficient funds in my/our account to meet any transfer hereby authorized, my/our Bank shall be entitled, in its discretion, not to effect such transfer in which event the Bank may make the usual charge and that it may cancel this authorization at any time on one week's written notice.
- This authorization shall have effect until further notice.
- I/We agree that any notice of cancellation or variation of this authorization which I/we may give to my/our Bank shall be given at least two working days prior to the date on which such cancellation/variation is to take effect.

請用正楷填寫 PLEASE COMPLETE IN BLOCK LETTERS

我 / 我們的銀行及分行名稱 My / Our bank's name and branch	銀行編號 Bank No.	分行編號 Branch No.	支款帳戶之號碼 Account No. to be debited
我 / 我們在銀行月結單 / 存摺上的英文姓名 My / Our name(s) in English as recorded on bank statement / passbook	我 / 我們的簽名式樣 My / Our signature(s) (在此授權書內的簽名須與銀行帳戶所簽的完全相同。) (Please sign in the usual way as you would sign on your Bank Account.)		
日間聯絡電話 Day time contact tel. no.	日期 Date		
我 / 我們在銀行月結單 / 存摺上所紀錄之地址 My / Our address as recorded on Statement / Passbook			

儲稅券帳戶號碼 TRC Account No.	儲稅券帳戶持有人姓名 Name of TRC Account Holder															
<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																

銀行專用 FOR BANK USE ONLY	簽名核實 Signature verified
------------------------------	-------------------------

註釋

A. 關於本表格

1. 請填妥本表格並把正本交回本局儲稅券組辦理。要設立或更改自動轉帳指示，請同時填妥表格下方之直接付款授權書。
2. 在一般情況下，稅務局需要大約兩個月時間才能經銀行辦妥開始或更改自動轉帳安排。轉帳通常會在每個月的首5個工作天內進行。
3. 暫停扣款通知最遲須於停止扣款生效月份開始之前15個工作天交回本局。
4. 本表格只供已開立儲稅券帳戶者填寫。如你尚未開設儲稅券帳戶，請遞交電子儲稅券開戶申請表格（IR1306）。

B. 購買電子儲稅券

儲稅券的面額最少為300元及為50元的倍數。你可以下列方式買券：

1. 銀行自動轉帳

填妥背頁之表格後交回本局儲稅券組辦理。

2. 電話（稅務局的「繳費靈」商戶編號：10）

請致電 18013 登記帳單及 18033 付款。

3. 互聯網

瀏覽稅務局網頁（網址載於F項），在「稅務資料 – 其他」項目下，選擇「儲稅券」參閱詳情及連接到各付款網站買券。

4. 銀行自動櫃員機

使用銀行提款卡，可在貼有「繳費服務」標貼的滙豐銀行/恒生銀行櫃員機或有「繳費易」標誌的「銀通」櫃員機買券。

5. 郵寄

填妥購買表格（IR1318）連同註明支付「香港特別行政區政府」的劃線支票郵寄到本局。請將你的「儲稅券帳戶號碼」寫在支票背面。切勿郵寄現金。期票恕不接納。

6. 親身前往郵政局（流動郵政局除外），出示你的「儲稅券帳戶號碼」，以現金、支票或「易辦事」買券。有關各區郵政局的地址及辦公時間，請瀏覽香港郵政網頁 <www.hongkongpost.com> 或致電其查詢熱線 2921 2222。

以各種電子付款途徑買券，請輸入你的13位數字「儲稅券帳戶號碼」。

C. 查詢儲稅券帳戶結餘

假如你是個人電子儲稅券帳戶持有人並且是「稅務易」用戶，你便可使用個人電腦連結到「香港政府一站通」網址 <www.gov.hk/etax>，登入「稅務易」，選擇「稅務狀況」再檢視「儲稅券帳戶」查閱帳戶結餘。

D. 贖回電子儲稅券

1. 供繳稅之用

- (i) 我們為你提供「自動交稅」服務。在你個人的稅款到期前約2星期，本局會預先發出贖回儲稅券建議書，詳列打算贖券的資料及你的應繳稅款餘額。在你的稅款到期日當天，本局會以先購先贖方式自動贖回你帳戶內之儲稅券，以繳付你的稅款，並正式發出贖回儲稅券結算書給你說明贖券詳情。
- (ii) 「自動交稅」服務並不包括在自動贖券日期（即稅款到期日）後購買的儲稅券。要贖回該等儲稅券以繳付到期之稅款，請立即填妥贖券表格（IR1333）交回本局。
- (iii) 「自動交稅」服務只包括帳戶持有人名義的稅項，並不包括聯名物業的物業稅。要贖回儲稅券以繳付聯名物業的物業稅，請在繳稅限期前1個月填妥贖券表格（IR1333）交回本局。
- (iv) 贖回的儲稅券如不足以支付全部稅款，餘數須於繳稅日期或之前繳交。

2. 其他用途

請填妥贖券表格（IR1333）寄交本局儲稅券組辦理。請注意，如儲稅券並非用以清繳持有人的稅項，將不可獲得任何利息。

E. 繳稅時利息計算方法

1. 儲稅券利息是以單息計算，由購買日至贖回繳稅日止，按月計算，不足1個月亦可按比例賺取利息，以36個月為上限。
2. 一經購買後，儲稅券會維持購買日訂下的利率，不會更改。
3. 儲稅券利率是參照3間發鈔銀行10萬元以下6個月定期存款的平均利率，每月作出修訂。有關最新的儲稅券利率，可瀏覽本局網頁或致電本局24小時熱線（網址及電話號碼載於F項）查詢。

F. 表格及查詢

你可於本局灣仔稅務大樓索取上述表格。你亦可於本局網頁或表格傳真服務（電話號碼2598 6001）索取各表格。

如有查詢，請瀏覽本局網址<www.ird.gov.hk>或致電本局24小時熱線 187 8033。

G. 收集個人資料聲明

你提供的資料將用於稅務用途。本局亦可能會把部分資料交給法律授權接收的其他人士。除了《個人資料(私隱)條例》規定的豁免範圍之外，你有權要求查閱及改正你的個人資料。有關要求應向評稅主任提出。

Notes

A. About this Form

1. Please complete this form and return the original copy to our TRCs Section. To start or change your autopay instruction, please also fill in the Direct Debit Authorization at the lower part of the form.
2. It normally takes about 2 months to set up or change an Autopay arrangement with your bank. The deductions are usually made within the first 5 working days of each month.
3. 15 working days' prior notice should be given for the cessation of the bank Autopay instruction.
4. This form should be used by those having a TRC Account. If you have not set up a TRC Account, please furnish an Electronic TRCs Scheme Application Form (IR1306).

B. Purchase of Electronic Tax Reserve Certificates (TRCs)

TRCs must be purchased at \$300 or above and in multiples of \$50 by the following ways:

1. BANK AUTOPAY

Complete the reverse side of this form and return to our TRCs Section.

2. BY PHONE [The PPS Merchant Code for Inland Revenue Department is "10"]

PPS account holders can purchase TRCs by phone. Please dial 18011 for bill registration and 18031 for payment.

3. INTERNET

Please visit our homepage (see Part F for the web site). Under the "Tax Information - Others" menu, select "Tax Reserve Certificate" which will provide further details and link you to the various payment web sites.

4. BANK AUTOMATED TELLER MACHINES (ATMs)

You can purchase TRCs with your ATM card at any HSBC/Hang Seng Bank ATMs with the "Bill Payment" signage or the JETCO ATMs with the "JET PAYMENT" logo.

5. BY POST

Please complete a purchase form (IR1318) and send it by post with a crossed cheque payable to "The Government of the HKSAR" to our TRCs Section. Write down your Tax Reserve Certificate Account Number (TAN) on the back of the cheque. Cash must not be sent through the post. Post-dated cheques will not be accepted.

6. IN PERSON AT POST OFFICES (EXCEPT MOBILE POST OFFICES) and purchase by cash, cheque or EPS and by quoting your TAN. For address and opening hours, please visit Hongkong Post web site <www.hongkongpost.com> or call their enquiry hotline 2921 2222.

To purchase TRCs by electronic means, please enter your 13-digit TAN.

C. Enquiry on Tax Reserve Certificate Account Balance

If you are an individual TRC account holder and have an eTAX account, you can check the account details in the GovHK web site <www.gov.hk/etax> via a personal computer. Please login eTAX, select "Tax Position", then view "Tax Reserve Certificate Account" for the account balance.

D. Redemption of Electronic TRCs

1. For Tax Payment

- (i) We offer the "Auto Tax Payment Service". Around 2 weeks before your tax due date, we will send a proposal for redemption to you showing the details of certificates intended to be redeemed and the balance of tax payable by you. The TRCs in your account will be **automatically** redeemed on the First-In-First-Out basis for payment of your tax on the tax due date and a Redemption Statement will be issued to you.
- (ii) The "Auto Tax Payment Service" does not cover TRCs purchased after the date of the auto redemption (i.e. the tax due date). To redeem such TRCs for immediate tax settlement, please complete and return the Redemption Form (IR1333) to our TRCs Section.
- (iii) The "Auto Tax Payment Service" covers only the tax charged on the account holder. To redeem TRCs to pay Property Tax for jointly-owned properties, please submit your request in writing or furnish a completed Redemption Form (IR1333) to our TRCs Section one month before the tax due date.
- (iv) Any balance of tax not covered by the TRCs redeemed shall be payable on or before the tax due date.

2. Other than for Tax Payment

Please complete and return the Redemption Form (IR1333) to our TRCs Section. However, if TRCs are redeemed other than for payment of the holder's tax liabilities, no interest will be payable.

E. Calculation of Interest for Payment of Tax

1. Interest is computed by simple interest from the date of purchase to date of redemption and is calculated monthly (including part of a month). However, TRCs will cease to earn interest after 36 months.
2. Once purchased, the TRCs will bear the rate of interest prevailing at the date of purchase.
3. The rate of interest payable on TRC is reviewed every month based on the average prevailing interest rate for six-month time deposit below \$100,000 offered by the three note-issuing banks. You may visit our homepage or call our 24-hour information hotline (see Part F for the web site and phone number) for the latest interest rate.

F. Forms and Enquiry

The forms mentioned above can be obtained from Revenue Tower, Wan Chai. You can also obtain the forms from our web site or Fax-A-Form Service (telephone no. 2598 6001). For enquiries, please visit our web site <www.ird.gov.hk> or call our 24-hour information hotline 187 8033.

G. Personal Information Collection Statement

The Department will use the information provided by you for tax purposes and may give some of the information to other parties authorized by law to receive it. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. Such request should be addressed to the Assessor.