

# **A brief guide on complaints**

**How and where to lodge complaints?**

## **Complaints Handling Mechanisms**

The Inland Revenue Department takes complaints seriously and is committed to working with complainants to address concerns and enhance service delivery. Complainants have the right for their complaint to be treated in a fair, transparent, courteous, timely and confidential manner.

The staff of Inland Revenue Department will record and consider any complaint made in accordance with relevant legislation, Government policies and established departmental practices. Complainants should be informed of the outcome of a complaints investigation in accordance with the department's performance pledges.

Complainants dissatisfied with the conduct of a complaint investigation may request that a review be conducted or may appeal the outcome.

## **Complaining to the Complaints Officer**

If you are unhappy with the way the Department has handled your tax affairs, you may lodge a complaint with the Complaints Officer on the following grounds:

- ◆ Mistakes
- ◆ Delays
- ◆ Improper or misleading advice
- ◆ Discourteous staff behavior

## **What the Complaints Officer does not handle**

It will be more effective for you to contact the Assessor in charge of your tax file in the first instance on the following issues:

- ◆ Objection to assessment
- ◆ Holdover of provisional tax charged
- ◆ Enquiries

By our experience, better communication between taxpayers and Assessors will help resolve matters. For most of the cases, taxpayers' doubts and grievances can be relieved after clarification of their tax matters with the Assessors.

## **Complainants' rights and obligations**

### **Complainants should:**

- ◆ Be honest, transparent and courteous in all their dealings with the Inland Revenue Department complaints handling staff.
- ◆ Provide all the necessary, accurate details for investigation and resolution of the complaint as follows:
  - name in full and the relevant file number(s)
  - the relevant date(s), time(s), place(s) and person(s) involved
  - a description of the complaint including what was said or promised by the person(s) involved and copies of relevant documents, if available

- point of contact, like telephone number, address and e-mail address
- ◆ Understand that some complaints need a thorough investigation which can take time. There may be cases where the response cannot be as quick as the Government and complainant would like.
- ◆ Appreciate that the Government has to make decisions to safeguard public interest and effectively utilise available resources. It will not always be able to pursue an issue to the extent that a complainant would ideally like.

**Complainants should NOT:**

- ◆ Offer complaints handling staff any inducement to give their complaint special consideration. This may constitute an offence of bribery.
- ◆ Direct how his/her complaint should be handled, and/or by whom.

**Personal Data Privacy Policy**

It is voluntary for complainants to supply their personal data. All personal data submitted will only be used for purposes which are directly related to the complaint. Complainants have the right to request access to and correction of their personal data held by the Inland Revenue Department. Request for access or correction should be made in writing to Complaints Officer at G.P.O. Box 11234.

## **Performance Pledges**

Generally speaking, the Inland Revenue Department will acknowledge receipt of complaints in writing as soon as possible and no later than 7 working days. A substantive reply will be issued within 15 working days after receipt of a complaint.

For complicated cases requiring longer processing time, the complainant will be informed of the progress of the case and the reason why a longer time is needed to provide a substantive reply.

## **Complaint Channels**

Complaints can be made in writing, by phone or in person. We would appreciate it if you make a complaint in writing. This ensures that your points of complaint will not be misunderstood. Any person wishing to make a complaint may use any of the following channels:

- ◆ By telephone at 2594 5000
- ◆ By fax to 2802 7625
- ◆ By mail to G.P.O. Box 11234
- ◆ By email to [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)
- ◆ In person at 15/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong

### **Office hours:**

|                  |                     |
|------------------|---------------------|
| Monday to Friday | 8:15 am to 12:30 pm |
|                  | 1:30 pm to 5:30 pm  |

A request for a review lodged by a complainant about a decision can be made in writing to the Department's Complaints Liaison Officer via one of the following channels:

- ◆ By mail to G.P.O. Box 11234
- ◆ By fax to 2802 7625
- ◆ By email to [taxinfo@ird.gov.hk](mailto:taxinfo@ird.gov.hk)

## **Where can I obtain general tax information and advice**

If you need tax information or assistance, you may:

- ◆ visit the IRD Web site at <http://www.ird.gov.hk>
- ◆ telephone the Enquiry Service Centre (187 8088)
- ◆ visit the Enquiry Service Centre at G/F, Inland Revenue Centre, 5 Concorde Road, Kai Tak, Kowloon, Hong Kong

PAM 50(e)  
January 2023

(The contents of this leaflet are for guidance only)