



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號:

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼:

File No.: DADGR 6-5/2/1 (377/2018)

Ms. Annie LI

(By email : foi+request-273-29270731@accessinfo.hk)

電話:

Tel. No.: 2594 5005

傳真:

Fax No.: 2824 2480

電郵:

E-mail:

發出日期:

Date of Issue: 17 May 2018

Dear Ms. LI,

**Code on Access to Information
Re: Application No. 377/2018**

I refer to your application dated 9 May 2018 under the Code on Access to Information (“the Code”).

Your request is for information on “the amount of salaries tax and the amount of profits tax paid by non-refoulement claimants and mandated refugees in each of the years from 2014/15 to 2016/17, and the number of non-refoulement claimants and mandated refugees paying such tax in each of those years”, or “the corresponding data about recognizance form holders” if the former data is not maintained.

Please be informed that the Department does not maintain statistical information of salaries tax and profits tax paid by non-refoulement claimants, mandated refugees or recognizance form holders and is unable to supply the information requested. Under paragraph 1.14 of the Code, the Department is not obliged to acquire information not in our possession or create a record which does not exist. The relevant paragraph of the Code is quoted as follows :

“1.14 The Code does not oblige departments to -

- acquire information not in their possession
- create a record which does not exist
- provide on request information which is already published, either free or at a charge, or

IR 678(1) (5/2012)

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。
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.

- provide information available through an existing charged service.
- In these circumstances, an applicant for information will, where possible, be directed to the appropriate source of the information.”

In case you are not satisfied with the above decision and have ground to believe that the Department has failed to comply with any provision of the Code, you may ask the Department to review the decision by writing to the Commissioner of Inland Revenue with address at “G.P.O. Box 132, Hong Kong” or e-mail address at taxinfo@ird.gov.hk. Alternatively, you may complain to The Ombudsman. The Ombudsman’s address is :

30/F, China Merchants Tower
Shun Tak Centre
168-200 Connaught Road Central
Hong Kong

Telephone : 2629 0555
Fax : 2882 8149

Yours sincerely,



(Ms YIP Wai-fun, Judy)
for Commissioner of Inland Revenue