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Revenue Volatility and Fiscal Resilience in Hong Kong: Implications for Public Finance Reform

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Research Scholar

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ABSTRACT

This paper provides a comprehensive examination of Hong Kong's fiscal sustainability within the framework of modern public finance theory, with particular emphasis on revenue volatility, debt dynamics, and institutional reform. It argues that Hong Kong's fiscal architecture is structurally fragile due to its disproportionate reliance on highly cyclical and asset-based revenue streams, notably land premiums, stamp duties, and equity market-related income. While historically these revenue sources have generated substantial fiscal surpluses during economic upswings, they have simultaneously obscured underlying structural imbalances and weakened the predictability of public finances. This study further contends that recent expansions in public expenditure, especially in infrastructure investment and long-term development commitments, combined with a prolonged and uncertain timetable for fiscal consolidation, have intensified concerns regarding fiscal credibility and intergenerational equity. Under the Linked Exchange Rate System (LERS), Hong Kong's absence of independent monetary policy heightens the importance of prudent fiscal management as a primary macroeconomic stabilization tool. By revisiting key historical episodes, including the post-Asian Financial Crisis adjustment and the 2007–2008 asset market boom, this paper demonstrates how temporary revenue windfalls can mask structural vulnerabilities. This paper critically evaluates the proposed introduction of a Goods and Services Tax (GST), arguing that its regressive incidence and high administrative costs limit its effectiveness in the current institutional context. Instead, this study proposes a multidimensional reform agenda encompassing expenditure rationalization, technological modernization of tax administration through artificial intelligence, strategic diversification of revenue sources, and structural reforms in education, healthcare, and infrastructure financing. The paper concludes that Hong Kong must transition from a fiscally reactive model reliant on cyclical revenues and deficit financing toward a resilient, diversified, and institutionally robust public finance framework capable of sustaining long-term economic stability.

Keywords: Hong Kong public finance; fiscal sustainability; revenue volatility; Linked Exchange Rate System; fiscal consolidation; tax reform; goods and services tax (GST); public expenditure; institutional reform; macroeconomic stability

Introduction:

Hong Kong's public finance system has long been regarded as one of the most conservative and resilient among advanced economies, characterized by low public debt, substantial fiscal reserves, and a constitutional commitment to fiscal prudence under the Basic Law. However, recent fiscal developments, particularly the significant expansion of government borrowing capacity to approximately HKD 900 billion to finance large-scale infrastructure projects, have raised important questions regarding the long-term sustainability of this model.

At first glance, the expansion of bond issuance may appear fiscally manageable, given Hong Kong's historically low debt-to-GDP ratio and strong sovereign credit standing. However, such an assessment risks oversimplification. The increasing reliance on debt financing to support recurrent and capital expenditures suggests a gradual departure from the traditional "balanced budget" philosophy that has underpinned Hong Kong's fiscal credibility for decades. The practice of reallocating deficits into separate accounting frameworks, particularly through capital works reserve funds and special-purpose accounts, further obscures the true extent of fiscal imbalances and weakens transparency in public financial reporting.

From a theoretical perspective, conventional metrics such as debt-to-GDP ratios, often cited as indicators of fiscal sustainability, are insufficient when applied to Hong Kong's unique macroeconomic context. While a ratio of approximately 14% may appear conservative by international standards, it fails to capture the structural vulnerabilities embedded within Hong Kong's economic model. Specifically, the territory operates under a currency board arrangement via the Linked Exchange Rate System, which pegs the Hong Kong dollar to the US dollar and effectively eliminates independent monetary policy.

Under this regime, interest rates are largely determined by US monetary policy, constraining Hong Kong's ability to respond autonomously to domestic economic fluctuations. Consequently, fiscal policy assumes a disproportionately critical role as the primary stabilization mechanism. Any erosion of fiscal discipline, therefore, carries amplified macroeconomic risks, including reduced investor confidence, increased capital flow volatility, and potential pressure on the exchange rate peg.

Moreover, the expansion of public investment in large-scale infrastructure, particularly in the context of the Northern Metropolis development, raises questions regarding the economic viability and return on investment of such projects. If these investments fail to generate sufficient

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economic returns, continued borrowing may lead to a deterioration in fiscal sustainability, even if headline debt ratios remain within nominally "safe" thresholds. Historical parallels with sovereign debt crises in certain European economies illustrate how persistent borrowing in the absence of productivity-enhancing growth can culminate in systemic fiscal vulnerabilities.

In addition, Hong Kong's fiscal position is increasingly exposed to external shocks due to its high degree of economic openness and financial integration. Credit rating agencies and institutional investors evaluate fiscal sustainability not only through aggregate indicators but also through the composition and liquidity of government assets, including high-quality liquid assets (HQLA) and fiscal reserves. A decline in liquidity buffers or an increase in contingent liabilities may lead to higher risk premiums and reduced investor confidence.

Against this backdrop, this research paper seeks to critically reassess Hong Kong's fiscal sustainability by analyzing the structural weaknesses of its revenue system, the implications of rising public expenditure and debt, and the necessity of comprehensive institutional reform.

Discussion:

Revenue Volatility and Structural Weakness in Hong Kong

A defining feature of Hong Kong's public finance system is its heavy reliance on non-recurrent and highly volatile revenue sources, particularly those linked to the property and financial markets. Land premiums, stamp duties, and profits tax derived from asset market activities constitute a substantial proportion of government revenue. While these sources can generate significant fiscal surpluses during periods of economic expansion, but they are inherently unstable and susceptible to cyclical downturns.

The period between 2007 and 2008 provides a clear illustration. During this period, stock market activity and elevated transaction volumes led to a surge in stamp duty revenues, contributing to a fiscal surplus approaching HKD 100 billion. However, this windfall was largely transitory and dependent on market conditions rather than structural economic strength. When stock market and property market slump, revenue declined sharply, exposing the fragility of the fiscal system.

This pattern reflects a broader structural issue: Hong Kong's fiscal capacity is closely tied to asset price dynamics rather than stable, broad-based taxation. Such dependence introduces significant revenue volatility, complicates fiscal planning, and undermines the government's ability to maintain consistent public expenditure levels.

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Historical Fiscal Adjustments

Hong Kong's fiscal history demonstrates both resilience and vulnerability. Following the Asian Financial Crisis (1997–1998), the government experienced sustained fiscal deficits due to economic contraction and countercyclical policy measures. However, by 2004's, economic recovery, supported by policy interventions and a rebound in the property market, restored fiscal balance and generated surpluses.

This recovery, while often cited as evidence of fiscal robustness, also reinforced structural dependence on asset markets. Rather than implementing fundamental tax reform during periods of surplus, the government relied on cyclical revenues, thereby perpetuating the underlying volatility of the fiscal system.

Fiscal Credibility and Deficit Dynamics

Recent, policy announcements indicate a delayed timetable for achieving fiscal balance, with projections of returning to surplus extending into the late 2027's. While gradual fiscal consolidation may be justified to avoid abrupt economic contraction, prolonged deficits risk undermining fiscal credibility.

Investor confidence is closely linked to perceptions of fiscal discipline and policy consistency. Repeated delays in deficit reduction may signal weak commitment to fiscal sustainability, potentially leading to higher borrowing costs and reduced capital inflows. In a highly open economy such as Hong Kong, such shifts in sentiment can have immediate and significant macroeconomic consequences.

Constraints of the Linked Exchange Rate System

The Linked Exchange Rate System imposes important constraints on macroeconomic policy. By design, it requires Hong Kong to maintain sufficient foreign reserves and fiscal discipline to sustain confidence in the currency peg. Unlike economies with independent monetary policy, Hong Kong cannot use interest rate adjustments or currency depreciation as tools for economic stabilization.

As a result, fiscal policy becomes the primary instrument for managing economic cycles. Persistent fiscal deficits, therefore, pose a direct threat to macroeconomic stability, as they may weaken the credibility of the currency board arrangement and increase vulnerability to speculative attacks.

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Evaluation of Goods and Services Tax

The Tong's proposal to introduce a Goods and Services Tax (GST) has been periodically revisited as a means of broadening the tax base in 2006. However, this paper argues that such a policy is neither economically efficient nor socially equitable under current conditions.

First, (GST) is inherently regressive, imposing a disproportionate burden on lower-income households, as consumption constitutes a larger share of their income. Second, the administrative costs associated with implementing and maintaining a comprehensive (GST) system are substantial, particularly given the need for expanded bureaucratic infrastructure and compliance mechanisms.

The experience of the 2006 (GST) consultation highlighted these challenges, including concerns regarding administrative inefficiency, excessive staffing, and public opposition. Without significant institutional reform, the introduction of (GST) risks increasing operational costs without delivering commensurate fiscal benefits [1-6].

Tong's Advocacy on Sales Tax (GST) & (GST) Report Analysis

According to the 2006 Goods and Services Tax (GST) report [1], the implementation of a (GST) system would entail substantial administrative and operational costs, thereby imposing an additional fiscal burden on the government. In particular, the introduction of (GST) would necessitate significant expansion in tax administration capacity, especially in terms of manpower within the Inland Revenue Service (IRS). This would require organizational restructuring and optimization of the tax authority.

However, due to strong public opposition at the time [2][3][4], the proposed (GST) policy was ultimately abandoned. The report [1] further highlighted several financial and administrative inefficiencies within the relevant departments. These included excessive staffing levels that exceeded operational requirements, as well as elevated expenditure arising from bureaucratic redundancies and inefficient resource allocation. Such inefficiencies contributed to increased operational costs without corresponding improvements in administrative effectiveness.

These structural weaknesses were compounded by misalignment between staffing levels and actual performance outcomes, resulting in public dissatisfaction with the tax administration, as reflected in both the report [1] and media commentary [2][3][4]. Collectively, these factors contributed to the decision to abandon the (GST) proposal.

Given the above findings, it is imperative for the government to undertake comprehensive restructuring of the tax authority. This includes rationalizing staffing levels and improving

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organizational efficiency in order to minimize administrative and operational costs. The report also suggested that any expansion of the tax base through (GST) should be preceded by internal optimization of administrative structures.

Moreover, the report [1] noted that the implementation of (GST) would have required a substantial increase in administrative and clerical staff, resulting in billions of dollars in additional expenditure. Such expansion was deemed unjustified given that time the prevailing economic conditions and existing administrative inefficiencies. Increased manpower would likely have further escalated administrative costs, rendering the policy more detrimental than beneficial.

This research paper Opposition to any Implementation of Sales Tax (GST)

This research paper opposes the implementation of any sales tax (GST) on the grounds that it constitutes a regressive fiscal instrument. Such a tax disproportionately burdens lower-income households groups. Consequently, it may exacerbate income inequality rather than promote equitable fiscal outcomes.

Furthermore, this study argues that (GST) has limited effectiveness as a macroeconomic stabilizer. Instead, alternative revenue-generation strategies should be considered. One such approach involves broadening the tax base through more progressive mechanisms, including the expansion and regulation of the gambling industry. By extending the scope of gambling-related taxation, the government could enhance revenue generation while distributing the tax burden more equitably. These alternative strategies are argued to improve both fiscal efficiency and equity, contributing to a more sustainable public finance framework.

Goods & Services Tax (GST) Context and Administrative Reform

Due to the above, this paper assumes that the current management of the tax department is economically inefficient and lacks public support. In particular, recent evidence suggests that staffing levels, salary structures, and performance outcomes within the (IRS) are misaligned and fail to meet public expectations (Appendices 1–14). The tax authority is frequently associated with administrative conflicts and low public trust [1-6] (Appendices 1–14).

Accordingly, there is a strong case for streamlining the organizational structure of the (IRS) and reducing redundant personnel. The 2006 report’s emphasized that the introduction of (GST) would significantly increase operational costs, largely due to expanded staffing requirements and administrative overhead.

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In response, this research paper proposes the integration of advanced artificial intelligence AI systems as a means of modernizing tax administration. AI technologies could automate key functions such as accounting, data processing, and audit procedures, thereby substantially reducing reliance on manual labor and lowering administrative costs.

The adoption of AI would help address (IRS) existing incompetency, particularly those associated with high personnel expenditures that currently dominate the department's cost structure. Given that current operational performance falls short of both public and institutional expectations [1-6] (Appendix 1-14), such reforms are necessary to enhance cost-effectiveness, improve service quality, and align tax administration with broader fiscal policy objectives.

Suggestions:

To address the structural weaknesses identified, this research paper proposes a comprehensive reform agenda grounded in principles of efficiency, equity, and sustainability in order to help the government [7]:

- Expenditure rationalization and administrative efficiency. The government should undertake a systematic review of public sector expenditures, with particular emphasis on reducing (IRS) administrative incompetence. The adoption of artificial intelligence and digital technologies in tax administration can significantly enhance productivity, reduce staffing requirements, and improve competency.
- Revenue diversification. Hong Kong must broaden its revenue base beyond asset-dependent sources. This may include selective expansion of alternative sectors, such as regulated gaming and entertainment industries, while ensuring robust regulatory oversight.
- Education sector restructuring. Transitioning public universities toward a more market-oriented model can reduce fiscal burdens while maintaining educational quality. Land value optimization and public-private partnerships may provide sustainable funding mechanisms. With the planning of privatization, more than 20 universities, from public to private, so that, are available, and with a full guarantee, all school-age students can achieve 100% university enrollment.
- Healthcare capacity expansion. Increasing the supply of medical education and healthcare services can improve efficiency and reduce long-term public expenditure pressures by enhancing system capacity and competition. This research plan to open up 3 extra western medical faculty in Hong Kong, one is the Poly University Medical School, and the other one is the Baptist University Medical School, and the last one is the Hong Kong Medical & Technology Medical School. Which of these 3 medical schools will provide an extra number of medical students, which in turn will benefit society as a whole, for

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example, with shorter queues and fewer hours spent in queues. When the supply of doctors increases, the price of the medical service will decrease. More people will be benefit from a more acceptable medication service.

- Infrastructure financing reform. The adoption of models such as Build-Operation-Transfer (BOT) can reduce upfront public expenditure and distribute financial risk between public and private sectors. Particularly in the North Metropolitan city mega project, these metropolitan projects cost billions of billions dollars to be spent, but with nearly zero income generated from the North Metropolitan mega project. So, in this situation, a (BOT) can help to minimize the cost of the government and maximize the utilities.
- Strengthening fiscal rules. Establishing clearer fiscal frameworks, including medium-term expenditure ceilings and deficit targets, can enhance policy credibility and anchor investor expectations.

Conclusion:

Hong Kong's fiscal sustainability is increasingly challenged by structural revenue volatility, rising expenditure commitments, and evolving macroeconomic constraints. While the territory retains strong fiscal fundamentals, including substantial reserves, these strengths should not obscure underlying vulnerabilities (government debt ratio increase). The heavy reliance on cyclical, asset-based revenues introduces significant instability into the fiscal system, while delays in deficit reduction risk eroding policy credibility. Under the Linked Exchange Rate System, the importance of disciplined and forward-looking fiscal management is further amplified. This paper argues that incremental adjustments are insufficient. Instead, Hong Kong must undertake comprehensive structural reforms to diversify revenue sources, enhance administrative competency, and strengthen institutional frameworks. By doing so, it can transition toward a more resilient and sustainable public finance model capable of supporting long-term economic stability and social development. Ultimately, fiscal sustainability is not merely a matter of balancing budgets but of ensuring that public finance systems are robust, adaptable, and aligned with broader economic objectives. For Hong Kong, achieving this goal will require both strategic vision and institutional innovation in the years ahead. Hope our paper can contribute to the citizens and help the government.

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Appendices:

Appendix [1]:

新聞 — 港聞

行會成員為GST護航

09/07/2006

開徵商品及服務稅（GST）諮詢文件在本月中才會出爐，但在社會上已引起強烈反彈。市民聽到連乘巴士、看醫生這些日常生活事務都可能要繳稅，頻呼擾民。多名行政會議成員昨日齊齊為GST護航。行政會議召集人梁振英昨日強調，GST是擴闊本港稅基剩下的唯一方法，聲言若本港再不設法擴闊稅基，政府便難以作長遠規劃。行會另一成員陳智思亦指市民要求政府作各項長遠措施的同時，又不肯付鈔，無疑是自欺欺人。

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Appendix [2]:

orientaldaily.on.cc

新聞 — 港聞

三千舖貼標籤抗議新稅

19/07/2006

放大圖片
由廿多個行業商會組成的反對銷售稅大聯盟，昨高舉「銷售稅、齊反對！」的抗議單張。（黃仲民攝）

【本報訊】「銷售稅、齊反對！」由廿多個商會組成的反對銷售稅大聯盟昨手持抗議標籤，反對政府硬銷打擊各行各業的商品稅，大聯盟九月起將於出版社、書局、校巴及逾三千間商戶張貼反商品稅標籤，匯聚民意務求反對商品稅。

身兼大聯盟主席的立法會批發及零售界議員方剛表示，本港一直奉行簡單稅制，推行商品稅只會自毀優勢，況且港府有二千多億元財政儲備，看不到有加稅理由。他炮轟商品稅將七百萬市民一網打盡，「睇醫生、買麵包都要畀稅，市民生老病死都要畀稅，真係好唔合理。」

方剛又舉例，新加坡推行商品稅後，內部銷售額減少近一成，英國開徵百分之十七點五的商品稅，但經濟表現依舊「一塌糊塗」，他批評商品稅乃「劫貧濟富」的累退稅，窮戶較富戶繳交更高稅率，加劇貧富懸殊情況。

有電器及餐飲業界人士估計，商品稅令業界年減六十億元和七十億元生意額。大聯盟在九月起將舉辦一系列活動，包括發起「一舖一信」、「一人一信」和簽名運動、設立反商品稅網站www.nogst.org.hk和熱線電話，並進行問卷調查和辦研討會。

香港房地產建築業協進會名譽會長何鴻燊昨日表明，反對港府開徵商品稅，「我哋係做生意嘅人，任何新稅我哋都唔鼓勵，香港係金融中心，收入咁好，使乜納咁多稅？」

增成本恐令廠商撤走

香港工業總會主席丁午壽表示，不少本地廠商將工序北移，如半製成品每次進入香港也要繳交商品稅，將會增加廠商成本，可能令部分廠商撤離香港。

有「蘭桂坊之父」之稱的盛智文說，個人並不反對銷售稅，但必須推行恰當，認為百分之五稅率可以接受；羅兵咸永道香港稅務合夥人王銳強說，任何能擴闊稅基而不損香港的競爭優勢，都值得考慮，他指百分之五的商品稅稅率可以接受。

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Appendix [3]:

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調查指67%市民反對銷售稅 (圖)

調查指67%市民反對銷售稅

http://paper.wenweipo.com [2006-10-18]

放大圖片

■民主黨於10月份調查指出，約69%受訪者表示不贊成開徵銷售稅。 實習記者劉珮淳 攝

【本報訊】（實習記者 劉珮淳）根據研究公司TNS的調查顯示，在1001名受訪的香港市民中，有67%不接受開徵GST的建議，其中72%認為會減低零售業的競爭力，68%認為會影響香港對旅客的吸引力，及擴闊貧富懸殊的距離。

同時，有50%受訪者認為，應以提高薪俸稅的最高稅率來代替開徵GST，43%則認為應提升漸進利得稅等。

民主黨的調查顯示，有69%受訪市民反對開徵GST，較8月份同類調查僅下跌了1.6個百分點。不過，被問及徵收GST後稅款的用途時，有36%受訪者認為應用於增加社會服務，21%認為應減稅，18.6%市民認為稅收會作庫房儲備。

自由黨主席田北俊回應時亦指：「政府以為商界會贊成剝削窮人，怎知道我們都不同意。」

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Appendix [4]:

A16 責任編輯：謝孟宜 香港新聞 HONG KONG NEWS 2010年12月16日(星期四) 香港文匯報 WEN WEI PO

8萬當868萬 稅局烏龍評稅拒賠償

香港文匯報訊 (記者 嚴敏慧) 稅務局評錯稅，令市民費「神」傷「金」。有市民向立法會議員投訴指，稅局評稅出錯，把原本填報的86,868元總入息，誤當為8,686,800元，無端將其收入增大近100倍，應繳稅款高達260萬元。投訴人與稅局交涉，但當局多月後才更正，期間投訴人為繳交有關稅款，蒙受金錢損失及精神困擾，要求稅局賠償也被拒絕。當局回應，個案為稅局人員工作流程出錯，屬個別事件；根據法例，稅局不用就評稅錯誤向市民作出賠償。

收入增百倍 事主須繳稅260萬

有立法會議員昨在立法會上向政府質詢，指近年接獲多名市民投訴，指稅務局評稅結果出現失誤，令有關市民須支付巨額稅款。有投訴人填報的總入息原本約8.6萬元，稅局卻誤以為是868萬元，要求事主繳稅260萬元。財經事務及庫務局局長陳家強回應說，有關個案為稅局人員在工作流程出錯，並非評稅機制出現問題，已盡快作出更正，屬個別事件。

陳家強：加強培訓改進系統制度

陳家強表示，當局已致力確保評稅工作公正無誤，但仍難免出現零星錯誤。他又指，錯誤評稅的成因包括，呈報予當局的文件或資料出錯，又或是納稅人或評稅員的人為錯誤等，有些個案則難以清晰判斷錯誤是由稅務局還是納稅人所致，當局亦沒有就有關失誤作出統計。

不過，陳家強強調，一般評稅過程中，會審閱納稅人提交的報稅表，以確定表面資料正確，稅務局亦設有電腦監察系統，以檢視報稅表所申報的資料正確，例如納稅人申報的入息遠超其入息紀錄的應課稅入息等。對於有懷疑的個案，評稅員會核對納稅人所呈交的資料，然後才發出評稅通知書。當局會加強評稅員的培訓，改進系統和制度。

他表示，市民如發現評稅有誤，應盡快與稅務局聯絡，並於評稅通知書發出後1個月內，以書面向稅務局局長提出反對。當局重新審核個案後，若納稅人勝訴，稅局會付還已繳的稅款，但法例沒有規定當局須就納稅人的損失作出賠償。

Cc: Wen Wei Po. Hong Kong News. A16. 16-12-2010.

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Appendix [5]:

這是近年（2025至2026年間）引起最大社會和國際輿論反響的事件。

- **「無底線審查」指控**：香港記者協會與多家獨立媒體（如《獨立媒體》、《法庭線》、《Hong Kong Free Press》等）公開披露，稅局向至少 8 間新聞機構及 20 多名新聞工作者追收早至七年前的利得稅及薪俸稅。
- **行政與經濟壓力**：記協主席批評，稅局在缺乏合理解釋下要求在極短時間內（如兩天內）預繳高達數十萬元的「估算稅款」（後提高至 73 萬元）。有小型傳媒即使最終獲證明沒有漏稅，亦被迫無辜承擔了數萬元的會計與行政成本自證清白；亦有媒體漏報 3,000 元卻被課以 5 萬多元的巨額罰款，被部分輿論質疑是利用稅務手段打壓小型媒體的生存空間。 集誌社 +2

Cc: Google Search

Appendix [6]:

二、 稅局內部職員貪污、越權「起底」

- **2025年助理稅務主任涉貪案**：廉政公署於 2025 年 10 月落案起訴一名稅務局助理稅務主任。該職員涉嫌收受多名納稅人的賄款，指導並協助他們減少應繳稅款。更嚴重的是，他被揭發濫用職權，未經授權透過稅務局電腦系統「起底」查閱市民私隱資料，以此協助他人追債，引發公眾對稅局內部資訊保安系統的強烈不滿。 ICAC +1

Cc: ICAC website

Appendix [7]:

- **評稅金額驚人差幅**：網絡上不時有市民批評稅局評稅時「屈得就屈」或「見人填錯就亂嚟」。例如有市民因填錯部分利得稅欄目，直接收到一張被評為 7.6 萬元的驚人稅單，雖然事主透過遞交 IR831 反對通知書後，成功獲稅局修正並減回正確的 2,500 元，但過程中稅局刻板、未有預先覆核的公式化評稅手段，常常在民間引起民怨。 moneyhero.com.hk +1

Cc: Google Search

Appendix [8]:

三、 行政失誤：寄錯稅單洩私隱、評稅「屈得就屈」

- **寄錯巨額稅單事件 (2026年初)**：社群網絡廣泛熱議一宗嚴重行政失誤，有市民突然收到稅局寄來要求繳交 9.2 萬元稅款的信件。事主核對後發現，信件雖然寫著自己的名字，但內附的檔案號碼、薪酬及評稅細節全然屬於另一名陌生人。此舉不但嚇壞市民，更暴露了稅局郵寄系統出錯，引致第三方個人資料嚴重外洩，稅局隨後公開表示強烈關注並展開深入調查。 香港01

Cc: Google Search, HK01

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Appendix [9]:

icac.org.hk

廉政公署 ICAC

舉報貪污熱線: 25 266 366

新聞公佈

新聞公佈 › 新近新聞公佈

新近新聞公佈

廉署起訴助理稅務主任涉貪助納稅人減稅兼「起底」追債

2025年10月14日

廉政公署今日(10月14日)落案起訴一名稅務局助理稅務主任，控告他涉嫌向四名納稅人索取及收受賄款共逾19,000元，以協助他們減少稅款及「起底」追債。該名助理稅務主任又與一名食物環境衛生署(食環署)管工串謀干犯公職人員行為失當罪，涉嫌透過稅務局電腦系統未經授權檢索食環署投訴人資料。

李應華，46歲，稅務局助理稅務主任，被控共六項貪污罪名，即五項公職人員接受利益及一項公職人員索取利益，違反《防止賄賂條例》第4(2)(a)條。

他另被控一項串謀干犯公職人員行為失當罪名，違反普通法及《刑事罪行條例》第159A條；一項公職人員行為失當交替罪；以及一項普通襲擊罪名，違反《侵害人身罪條例》第40條。

同案被告何樂林，36歲，食環署管工，被控一項串謀干犯公職人員行為失當罪。

兩名被告獲廉署准予保釋，案件星期四(10月16日)在東區裁判法院提訊，控方稍後會申請將案件轉介區域法院答辯。

案發時，李應華為稅務局助理稅務主任，曾任職追討欠稅組及評稅組，職責包括處理追討欠稅的文件、協助薪俸稅評稅和處理查詢。因工作關係，李應華獲授權使用稅務局的電腦系統，該系統載有納稅人和公司的資料、其稅務文件，以及與稅務局通訊的地址。

Cc: ICAC Website

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廉政公署 ICAC

舉報貪污熱線: 25 266 366

廉署起訴助理稅務主任涉貪助納稅人減稅兼「起底」追債

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李應華，46歲，稅務局助理稅務主任，被控共六項貪污罪名，即五項公職人員接受利益及一項公職人員索取利益，違反《防止賄賂條例》第4(2)(a)條。

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該六項貪污控罪指李應華涉嫌於2022年6月至2023年9月期間，在處理四名納稅人的查詢時，從其中三人接受賄款共19,000元，以及向餘下一名納稅人索取賄款，但沒有指明金額。

李應華涉嫌協助及指導該四名納稅人填寫報稅表或相關表格以減少稅款，並向其中一人提供其欠債人的個人資料，以便該名納稅人追討欠債。

Cc: ICAC Website

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icac.org.hk

廉政公署 ICAC

舉報貪污熱線: 25 266 366

案發時，李應華為稅務局助理稅務主任，曾任職追討欠稅組及評稅組，職責包括處理追討欠稅的文件、協助薪俸稅評稅和處理查詢。因工作關係，李應華獲授權使用稅務局的電腦系統，該系統載有納稅人和公司的資料、其稅務文件，以及與稅務局通訊的地址。

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李應華涉嫌協助及指導該四名納稅人填寫報稅表或相關表格以減少稅款，並向其中一人提供其欠債人的個人資料，以便該名納稅人追討欠債。

該項普通襲擊控罪發生於2023年9月19日。李應華涉嫌在啟德稅務中心評稅組指導上述其中一名女納稅人填寫表格時，蓄意觸摸其右手並向她索取賄款1,000元。

此外，李應華及何樂林又涉嫌於2023年5月至6月期間一同串謀，使李應華在擔任公職期間，無合理辯解或理由，故意行為失當，即涉嫌未經授權查詢稅務局的資料，並在與其職務無關的情況下將該等資料洩露予何樂林。交替控罪指李應華涉嫌作出上述失當行為。

案發時何樂林任職食環署西貢區防治蟲鼠組管工，並遭投訴沒有妥善處理區內蚊患問題。廉署調查發現，李應華涉嫌應何樂林要求，透過稅務局的電腦系統，檢索該投訴人及其家人的個人資料。

廉署早前接獲稅務局轉介的貪污投訴而展開調查。稅務局及食環署在廉署調查案件期間提供全面協助。

廉署發言人指，廉潔奉公的公務員隊伍是政府有效施政的關鍵。廉署一直透過宣傳教育，提醒公務員須時刻保持高度誠信，恪守法規，絕不可利用職權參與貪污或非法勾當。廉署並與稅務局保持緊密聯繫跟進情況，包括檢視涉及個人資料管控的措施，加強監管及提供防貪和教育的協助，以杜絕貪污及其他不當行為。

Cc: ICAC Website

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Appendix [12]:

Yahoo新聞

更新時間 2025年5月20日

對於多間獨立傳媒機構及其成員被追稅，稅局表示不評論個別個案。圖為去年九月大量記者在灣仔區域法院外採訪情況。 (Photo by Martin Henry/Anadolu via Getty Images)

【Yahoo 新聞報道】自 2023 年底開始，最少六個傳媒機構或單位、十多名新聞工作者被稅務局覆查及追收長達七年前的稅款，涉及金額數以十萬元計。一直跟進事宜的香港記者協會質疑稅局針對獨立傳媒機構背後的動機，「想要錢？定係要煩到你執笠？」稅務局拒絕披露受查傳媒機構數字，僅稱受查人士行業或背景不影響查核工作。

獨媒、法庭線、ReNews 證實受查

Cc: Yahoo News

Appendix [13]:

yahoo!新聞

獨媒、法庭線、ReNews 證實受查

《Yahoo 新聞》從不同渠道得知，自 2023 年 11 月起，自少有六間獨立傳媒機構或單位、十多名新聞工作者被稅局追查過去收入，被追討金額每間機構或每人由數千至數萬元不等。受查的均為規模較小的媒體，其中《獨立媒體》、《法庭線》及《ReNews》的負責人均向《Yahoo 新聞》證實，過去一至兩年曾接獲稅務局信件，指稱其媒體或媒體成員若干年前申報收入少於實際應評稅收入，須補繳少交的「短報」稅款或罰款。

Cc: Yahoo Search, Yahoo News

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Appendix [14]:

yahoo!新聞

首頁 港聞 財經 體育 娛樂 國際 Style Tech 飲食 旅遊 健康 專題

鄭嘉如說，記協最關注的是，要求小型媒體或個人保存七年前的財務紀錄，相對困難，不利於他們應付稅局的審查。受影響新聞工作者亦要花相當時間及精力應付稅局的指控，以致妨礙他們的日常新聞工作，本身是自由身傳媒人的她亦因此減少了工作。她說：「一般新聞工作者有冇資源請核數師處理？我哋擔心追稅會對傳媒人造成財政同精神上嘅壓力，對佢哋嘅新聞工作造成騷擾，令佢哋無法專注新聞工作。」

記協主席鄭嘉如亦於今年收信，被追討七年前「欠繳」的薪俸稅。 (Photo by Vernon Yuen/NurPhoto via Getty Images)

Cc: Yahoo Search, Yahoo News

