



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.

來函編號：
Your Ref.: PA

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.: CA(PT)C/TECH/20

The Law Society of Hong Kong
3/F Wing On House
71 Des Voeux Road
Central
HONG KONG
(Attn : Miss Joyce WONG,
Director of Practitioners Affairs)

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.

電話：
Tel. No.: 2594 1100
圖文傳真：
Faxline No.: 2519 6779
電報掛號：
Cable: INLANREV

10 December 2001

Dear Madam,

Inland Revenue Ordinance / Keeping Business Records

I refer to your letter of enquiry dated 29.11.2001.

As you are aware that the Inland Revenue Department administers the Inland Revenue Ordinance (Cap. 112) in which Section 51C is in connection with the business records to be kept. This department does not administer the Evidence Ordinance and therefore is not in a position to give opinion to Sections 50 and 51 of that ordinance.

With regard to the documents stored electronically, the Electronic Transactions Ordinance (ETO) has specified the requirements in Section 7 on the presentation or retention of information in its original form, and in Section 8 on the retention of information in electronic records. I would therefore suggest that if the electronic documents fully satisfy the requirements stipulated in Sections 7 and 8 of the ETO, it should be able to meet the record keeping requirements of the Inland Revenue Ordinance.

Yours faithfully,

(TSE Hon-kin)
Chief Assessor, Profits Tax

c.c. AC1/IRO/51C

THK/ws

done