

**授權表格**  
**即賺即儲計劃**  
(供退休公務員填寫)

**AUTHORIZATION FORM**  
**SAVE AS YOU EARN (SAYE) SCHEME**  
(FOR CIVIL SERVICE PENSIONERS)

填寫此表格前請參閱背頁備註 Please read the Notes overleaf before completing this Form

致： 庫務署署長 (請交：退休金分部辦理)  
To: Director of Accounting Services (DAS) (Attn.: Pensions Division)

本人同意參加即賺即儲計劃，並作出下列授權：

I agree to join the SAYE Scheme and hereby make the following authorization :-

- 一. 甲. 本人授權庫務署署長由\_\_\_\_\_年\_\_\_\_\_月份起從本人的退休金\*開始/\*更改/\*停止每月扣減\_\_\_\_\_元用作購買儲稅券(數額最少是300元及為50元的倍數)。(請參閱背頁備註4)  
I authorize DAS to \*commence / \*change / \*cease deduction from my pension at a sum of \$ \_\_\_\_\_ (at a minimum of \$300 and in multiples of \$50) each month for the purchase of Tax Reserve Certificate (TRC) with effect from the month of \_\_\_\_\_ / \_\_\_\_\_ (month/year). (See note 4 overleaf).
- 乙. 本人承認，除退還任何多扣款項外，香港特別行政區政府並無責任補償或賠償因扣減出錯而引致的任何其他損失。  
I acknowledge that the Government of the Hong Kong Special Administrative Region shall not be liable, except to repay any amount over-deducted, to pay compensation or damages for any other losses arising out of an error in any deduction.
- 二. 本人同意儲稅券以無票據形式存放在稅務局局長的帳戶。  
I agree to have the TRCs maintained in scripless form in an account held with Commissioner of Inland Revenue (CIR).
- 三. 本人授權稅務局局長以他認為適當的方式，贖回本人帳戶內所餘無票據儲稅券，以清繳本人任何薪俸稅繳稅通知書所述稅項。本人知道：—  
I authorize CIR to redeem the scripless TRCs remained in my account for settlement of any of my Salaries Tax demand notes in the manner he sees fit, I understand that :-
  - 甲. 儲稅券將以先購先贖方式根據《儲稅券(第4系)規則》贖回；  
The TRCs will be selected for redemption on a first-in-first-out basis, and the redemption is to be carried out in accordance with Tax Reserve Certificates (Fourth Series) Rules;
  - 乙. 任何未被充分利用的利息，將作無票據儲稅券再注入同一帳戶；及  
Any interest accrued and not fully utilized shall be reinvested in scripless TRC under the same account; and
  - 丙. 仍未贖回的儲稅券將結轉入帳戶內。  
Any TRCs not redeemed are to be carried forward in the account.

簽署

Signature :

\_\_\_\_\_

退休金支付編號 Pension Payment No.:

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姓名

Name :

(in BLOCK letter) (正楷)

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香港身分證號碼(如適用)

Hong Kong Identity Card No.: (if applicable)

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日期

Date :

\_\_\_\_\_

\*請將不適用者刪去 Delete as appropriate

(Try.489)

## 即賺即儲計劃備註 Notes to SAYE Scheme

### 1. 概引 General

依此計劃購買的儲稅券乃根據《儲稅券條例》（第 289 章）及《儲稅券（第 4 系）規則》而發出。

Tax Reserve Certificate (TRC) purchased under this scheme is issued in accordance with the Tax Reserve Certificates Ordinance (Cap. 289) and Tax Reserve Certificates (Fourth Series) Rules.

即賺即儲計劃現擴展至退休公務員。即使參加者已參加即賺即儲計劃及曾經填寫過一份供在職公務員填寫的類似表格（通用表格第 605 號），但退休後仍須重新填寫一份供退休公務員參加此計劃的授權表格。

The SAYE Scheme has been extended to Civil Service Pensioners. A fresh authorization form must be completed by the pensioner notwithstanding that he has formerly participated in the SAYE Scheme and signed up a similar form (G.F.605) for serving Civil Servant.

無論因任何理由而需停止或暫停支付退休金，每月購買儲稅券之扣款亦會中止。

Monthly deduction for purchase of Tax Reserve Certificates will cease if for whatever reasons payment of pension ceases or is suspended.

### 2. 贖回儲稅券以供繳稅 Redemption for payment of tax

贖回儲稅券通知書將在薪俸稅到期前一個月的月中發予所有無票據儲稅券持有人。贖回儲稅券通知書將詳列贖回的儲稅券、有關利息、再注入新儲稅券的數額，及剩餘應繳稅款數額（如有者）。

A redemption advice will be sent to all holders of scripless TRC in the middle of the month before the due date for payment of Salaries Tax. The redemption advice will show details of TRCs to be redeemed, the interest thereon, amount reinvested in new TRCs, and the balance of tax payable, if any.

在贖回儲稅券通知書發出後購買的任何儲稅券，通常不會用以抵銷該通知書內所述應繳稅款餘額。不過，這些儲稅券卻會在帳戶中結轉作日後繳稅用。

Any TRCs purchased after the date of redemption advice will not normally be used for setting off the Balance of Tax payable as calculated under that particular redemption advice. Instead, they will be carried forward in the account to set off future tax payments.

贖回儲稅券如不足以支付全部稅款，餘數須於繳稅日期或之前直接向稅務局繳交。

Any balance of tax not covered by TRCs redeemed shall be payable directly to Inland Revenue Department on or before tax due date.

無票據儲稅券可自動用於清繳持有人在 1993/94 課稅年度及以後的薪俸稅，唯於薪俸稅到期時，持有人的帳戶須仍有無票據儲稅券。至於 1993/94 課稅年度以前的薪俸稅評稅，持有人必須先與稅務局聯絡，方能贖回儲稅券以清繳該等稅款。Scripless TRCs will be used for payment of the holder's Salaries Tax for years of assessment 1993/94 and onwards automatically, in so far as the holder has scripless TRCs remained in account when his/her tax falls due. For back year Salaries Tax assessments earlier than 1993/94, the holder must contact the Inland Revenue Department before his/her TRCs can be redeemed for settlement of tax.

### 3. 並非為繳稅目的贖回儲稅券 Redemption other than for tax payment

如儲稅券持有人要求贖回儲稅券不是作繳納薪俸稅用途，他須以書面直接向稅務局提出。並非為繳稅目的而贖回儲稅券將只可獲發還相等面值的款額，而不會獲得任何利息。

Request for redemption other than for payment of the holder's salaries tax must be made in writing to Inland Revenue Department directly. TRC redeemed other than for payment of tax will only be refunded at face value without any interest.

### 4. 開始／更改／停止扣減通知書 Notice of commencement/change/termination of deduction

開始扣減、更改扣減或終止扣減款額的授權書，如在該月 1 號或之前交到庫務署，扣減將會在該月生效。如通知書在截止日期後收到，有關扣減或終止扣減將於下一個月生效。

The authorization to start deduction or change the amount of deduction or cease deduction will take effect in that month if it reaches the Treasury on or before 1<sup>st</sup> day of the month. All notification for changes will be effected in the following month if the notification is received after the closing date mentioned above.

### 5. 如何索取此授權表格 Where to get this Form

此表格可向庫務署之退休金分部或稅務局儲稅券組或政府總部，公務員事務局轄下之退休公務員福利組索取。如須急用，庫務署亦接受用此表格之影印本所填寫之授權書。

Copies of this form are obtainable from the Pensions Division of Treasury; the Tax Reserve Certificate Section of Inland Revenue Department or the Pensioners' Welfare Unit of the Civil Service Bureau, Government Secretariat. In case of urgent use, the Treasury also accepts authorization completed on photo-copies of this form.

### 6. 查詢 Enquiries

如對儲稅券帳戶有任何查詢，請致電 2594 3217 予稅務局儲稅券組聯絡。

For enquiries about TRC accounts, please call the Tax Reserve Certificate Section of Inland Revenue Department at telephone no. 2594 3217.