

[Description of the report] Allowance of Salaries Tax & Personal Assessment 薪俸稅 / 個人入息課稅 免稅額

Attribute	Data Type	Description (English)	Description (Chinese)	Remarks
Assessment_Year	char	Year of Assessment	課稅年度	
Basic	numeric	Basic Allowance	基本免稅額	
Married_Person	numeric	Married Person's Allowance	已婚人士免稅額	
Child	numeric	Child Allowance - For each dependant (the 1st to 9th child)	子女免稅額 (每名計算) 第一名至九名子女	
Child_newborn	numeric	Child Allowance - For each child born during the year	子女免稅額 (在每名子女出生的課稅年度)	
Dependent_Brother_Sister	numeric	Dependent Brother or Sister Allowance - For each dependant	供養兄弟姊妹免稅額	
Dependent_Parent_60	numeric	Dependent Parent and Dependent Grandparent Allowance - For each dependant (1) aged 60 or above <u>or</u> (2) is eligible to claim an allowance under the Government's Disability Allowance Scheme	供養父母及供養祖父母或外祖父母免稅額 - 每名受養人 (1) 年齡為60歲或以上，或 (2) 有資格按政府傷殘津貼計劃申索津貼	
Dependent_Parent_55	numeric	Dependent Parent and Dependent Grandparent Allowance - For each dependant aged 55 or above but below 60	供養父母及供養祖父母或外祖父母免稅額 - 每名受養人 年齡為55歲或以上，但未滿60歲	
Additional_Dependent_Parent_60	numeric	Additional Dependent Parent and Dependent Grandparent Allowance - For each dependant (1) aged 60 or above <u>or</u> (2) is eligible to claim an allowance under the Government's Disability Allowance Scheme	供養父母及供養祖父母或外祖父母額外免稅額 - 每名受養人 (1) 年齡為60歲或以上，或 (2) 有資格按政府傷殘津貼計劃申索津貼	
Additional_Dependent_Parent_55	numeric	Additional Dependent Parent and Dependent Grandparent Allowance - For each dependant aged 55 or above but below 60	供養父母及供養祖父母或外祖父母額外免稅額 - 每名受養人 年齡為55歲或以上，但未滿60歲	
Personal_Disability_Allowance	numeric	Personal Disability Allowance	傷殘人士免稅額	Implement from Y/A 2018/19
Single_Parent	numeric	Single Parent Allowance	單親免稅額	
Disabled_Dependant	numeric	Disabled Dependant Allowance - For each dependant	傷殘受養人免稅額 (每名計算)	