

**CONTROLLING OFFICER'S REPLY TO
INITIAL WRITTEN QUESTION**

Reply Serial No.

FSTB(Tsy)050

Question Serial No.

2308

Head: 76 Inland Revenue Department

Subhead (No. & title):

Programme: (1) Assessing Functions

Controlling Officer: Commissioner of Inland Revenue

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

In 2007-08, the average provision of processing each salaries tax assessment was \$151.1. Will the Administration inform this Committee, for this year, the number of cases where the assessed tax payable (including cases where the tax payable is \$0) is less than the average provision per assessment? What is the percentage of these cases out of the total number of assessments?

Asked by: Hon. LEE Cheuk-yan

Reply:

For 2007-08 (up to early March 2008), the number of cases where the assessed tax payable (including \$0) is less than the average provision per assessment is around 950 000. Such cases constitute around 45% of all salaries tax assessments made in the year.

Signature _____

Name in block letters Mrs LAU MAK YEE MING, ALICE

Post Title Commissioner of Inland Revenue

Date 18 March 2008