

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

**FSTB(Tsy)052**

Question Serial No.

2620

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:

Will the Administration inform this Committee of the numbers of returns relating to profits tax, salaries tax, property tax and personal assessment filed electronically (including online filing) for 2003-04, 2004-05, 2005-06, 2006-07 and 2007-08 respectively? What are the percentages of these cases for each type of tax?

Asked by: Hon. SIN Chung-kai

Reply:

Individual tax returns and property tax returns can be filed electronically. Individual tax returns cover an individual's salaries income, rental income from solely owned properties and profits from the carrying on of sole proprietorship businesses whereas property tax returns cover rental income from jointly-owned properties. Personal Assessment can also be elected in the individual tax returns.

The number of tax returns lodged electronically and their percentage in the total number of such tax returns received in the past five years are as follows:

Year	Individual tax returns		Property tax returns (jointly-owned properties)		Total	
	No. of returns lodged electronically	% to total returns received	No. of returns lodged electronically	% to total returns received	No. of returns lodged electronically	% to total returns received
2003-04	5 400	0.3%	300	0.2%	5 700	0.3%
2004-05	32 100	1.6%	600	0.4%	32 700	1.5%
2005-06	66 300	3.3%	1 100	0.7%	67 400	3.1%
2006-07	109 200	5.3%	1 700	1.2%	110 900	5.0%
2007-08 (up to 29.2.2008)	140 600	6.7%	2 100	1.5%	142 700	6.3%

Signature \_\_\_\_\_

Name in block letters    Mrs LAU MAK YEE MING, ALICE

Post Title                    Commissioner of Inland Revenue

Date                            20 March 2008