

**CONTROLLING OFFICER'S REPLY**

**FSTB(Tsy)092**

**(Question Serial No. 5356)**

Head: (76) Inland Revenue Department

Subhead (No. & title): ( )

Programme: (1) Assessing Functions

Controlling Officer: Commissioner of Inland Revenue (WONG Kuen Fai)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

For the past 3 years, how many applications for joint assessment of payable tax made by couples married legally outside Hong Kong were rejected by the Inland Revenue Department? Please provide the breakdown of the cases by the reasons of the rejections.

Asked by: Hon YIU Chung-yim (Member Question No. 169)

Reply:

A married couple who meets the relevant requirements under the Inland Revenue Ordinance (Cap. 112), regardless of whether the marriage was entered into in Hong Kong or elsewhere, could elect for joint assessment. The Inland Revenue Department does not have statistics on the refusal of applications for joint assessment, and hence could not provide the information requested.

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