

Annex 1

| Amount of salaries tax (HK\$) | Number of persons required to pay the salaries tax listed on the left | Percentage of such number of persons in the work force |
|-------------------------------|---|--|
| Not required | | |
| 1 to 1,000 | | |
| 1,001 to 2,000 | | |
| 2,001 to 5,000 | | |
| 5,001 to 10,000 | | |
| 10,001 to 15,000 | | |
| 15,001 to 20,000 | | |
| 20,001 to 30,000 | | |
| 30,001 to 40,000 | | |
| 40,001 to 50,000 | | |
| 50,001 to 60,000 | | |
| 60,001 to 70,000 | | |
| 70,001 to 80,000 | | |
| 80,001 to 90,000 | | |
| 90,001 to 100,000 | | |
| 100,001 to 200,000 | | |
| 200,001 to 500,000 | | |
| 500,001 to 1,000,000 | | |
| over 1,000,000 | | |