

[Description of the report]

Businesses assessed under two-tiered profits tax rates and tax forgone

按利得稅兩級制評稅的業務及少收的稅款

按利得稅兩級制評稅的業務及少收的稅款

Attribute	Data Type	Description (English / Traditional Chinese / Simplified Chinese)	Remarks
Assessment_Year	char	Year of Assessment 課稅年度 課稅年度	From Assessment year 2018/19 onwards
2T_Corp	numeric	Number of corporations chargeable under two-tiered profits tax rates 法團按利得稅兩級制評稅的宗數 法团按利得稅兩級制評稅的宗數	
Corp_tax_forgone	numeric	Profits tax forgone for corporations 法團少收利得稅 法团少收利得稅	Amount in HK\$ million
2T_UB	numeric	Number of unincorporated businesses chargeable under two-tiered profits tax rates 非法團業務按利得稅兩級制評稅的宗數 非法团业务按利得稅兩級制評稅的宗數	
UB_tax_forgone	numeric	Profits tax forgone for unincorporated businesses 非法團業務少收利得稅 非法团业务少收利得稅	Amount in HK\$ million