

**[Description of the report]****Tax Rate Table of Profits Tax**

利得税的税率表

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Attribute	Data Type	Description (English / Traditional Chinese / Simplified Chinese)	Remarks
Assessment_Year	char	Year of Assessment 課稅年度 课税年度	
Corp_first	numeric	First Tier Assessable Profit for Corporations 法團最初階的應評稅利潤 法团最初阶的应评税利润	N.A. for Assessment year 2017/18 and before
Corp_rate_first	numeric	First Tier Tax Rate for Corporations in percentage 法團最初階的稅率 法团最初阶的税率	2 decimal places; N.A. for Assessment year 2017/18 and before
Corp_rate_remainder_rate	numeric	Corporations Rate / Remainder Tax Rate under two-tiered rates regime in percentage 法團稅率 / 兩級制稅率下餘額稅率 法团税率 / 两级制税率下余额税率	2 decimal places
UB_first	numeric	First Tier Assessable Profit for Unincorporated Businesses 非法團業務的應評稅利潤 非法团业务的应评税利润	N.A. for Assessment year 2017/18 and before
UB_rate_first	numeric	First Tier Tax Rate for Unincorporated Businesses in percentage 非法團業務最初階的稅率 非法团业务最初阶的税率	2 decimal places; N.A. for Assessment year 2017/18 and before
UB_std_rate_remainder_rate	numeric	Standard Rates for Unincorporated Businesses / Remainder Tax Rate under two-tiered rates regime in percentage 非法團業務的標準稅率 / 兩級制稅率下餘額稅率 非法团业务的标准税率 / 两级制税率下余额税率	2 decimal places