

CONTROLLING OFFICER'S REPLY

FSTB(Tsy)039

(Question Serial No. 2142)

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:

The Court of Final Appeal ruled on 6 June 2019 that the Inland Revenue Department (IRD) should allow same-sex couples who are married overseas to elect for joint assessment. In this regard, please inform this Committee of the IRD's follow up work in relation to this verdict, as well as the number of people filing tax returns as same-sex couples to date.

Asked by: Hon LEUNG Mei-fun, Priscilla (LegCo internal reference no.: 10)

Reply:

Subsequent to the judgement of the Court of Final Appeal in Leung Chun Kwong v Secretary for the Civil Service (2019) 22 HKCFAR 127, the Inland Revenue Department (IRD) has enhanced the computer system by allowing a married person, whether in a heterosexual marriage or same-sex marriage, to elect for joint assessment or personal assessment jointly with the person's spouse; and to claim allowances or deductions under the Inland Revenue Ordinance in respect of the person's spouse. The relevant public forms, pamphlets, IRD Homepage and GovHK website materials have also been updated accordingly.

By 31 December 2019, the IRD has received 78 Tax Return – Individuals involving taxpayers with valid same-sex marriage.

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