

**CONTROLLING OFFICER'S REPLY**

**(Question Serial No. 2583)**

Head: (76) Inland Revenue Department  
Subhead (No. & title): ()  
Programme: (1) Assessing Functions  
Controlling Officer: Commissioner of Inland Revenue (TAM Tai Pang)  
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. Please provide information on 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 over the past two financial years.

Asked by: Hon LEUNG Mei-fun, Priscilla (LegCo internal reference no.:121)

Reply:

Subsequent to the judgement of the relevant court case by the Court of Final Appeal, the Inland Revenue Department (IRD) has enhanced its computer system to enable 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, and information on the IRD Homepage and GovHK website have also been updated accordingly.

During the financial years 2019-20 and 2020-21 (up to 28 February 2021), the IRD received Tax Returns – Individuals from a total of 802 taxpayers involving same-sex marriage.