

CONTROLLING OFFICER'S REPLY

(Question Serial No. 1803)

Head: (76) Inland Revenue Department

Subhead (No. & title): ()

Programme: (2) Collection

Controlling Officer: Commissioner of Inland Revenue (TAM Tai Pang)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

The Inland Revenue Department (IRD) will continue to promote the use of electronic payment services in the coming year. Please provide the following information:

1. the respective numbers of cases in which taxpayers paid salaries tax and profits tax via electronic means such as eTAX, and their respective percentages out of the total numbers of cases in each of the past five years, with a breakdown of figures by the relevant items in a table;
2. the respective numbers of cases in which taxpayers filed tax returns, enquired personal tax information, requested documents, notified changes of personal particulars and lodged requests for holding over of provisional tax and revision of assessments via electronic means, and their respective percentages out of the total numbers of cases in each of the past five years, with a breakdown of figures by the relevant items in a table; and
3. the relevant expenditure of the IRD on the promotion of the use of electronic payment services in each of the past five years, and the details of the forms and types of the promotional activities, with a breakdown by year in a table.

Asked by: Hon WONG Ting-kwong (LegCo internal reference no.: 68)

Reply :

1. In the past five financial years, the number of transactions of tax payment made by taxpayers via electronic means and the respective percentage are set out in the table below. The Inland Revenue Department (IRD) does not keep separate statistics on the payment transactions for Salaries Tax and Profits Tax by electronic means.

Financial year	Tax payments made by electronic means	
	Number of transactions (Note)	Percentage to total tax payment transactions
2016-17	1 840 000	56%
2017-18	1 840 000	55%
2018-19	1 880 000	56%
2019-20	1 810 000	68%
2020-21 (As at 28 February 2021)	2 730 000	68%

Note: Rounded to the nearest ten thousand.

2. In the past five financial years, information regarding the (a) filing of tax returns, (b) enquiry on personal tax information, (c) request for documents, (d) notification of change of personal particulars, (e) request for holding over of provisional tax and revision of assessments submitted electronically through eTAX by taxpayers are as follows:

(a) Filing of tax returns

Financial year	Number of tax returns (Note 1) (Percentage to respective types of tax returns)		
	Tax Return – Individuals	Property Tax Return	Profits Tax Return
2016-17	554 800 (21%)	8 000 (5%)	4 700 (1%)
2017-18	598 300 (22%)	8 300 (5%)	3 800 (1%)
2018-19	649 900 (24%)	8 500 (5%)	3 200 (1%)
2019-20	714 500 (25 %)	8 700 (6%)	2 200 (1%)
2020-21 (As at 28 February 2021)	777 900 (29%)	9 700 (7%)	2 500 (1%)

(b) Enquiry on personal tax information (Note 2)

Financial Year	Number of enquiries (Note 3)
2016-17	4 020 000
2017-18	4 520 000
2018-19	4 420 000
2019-20	5 260 000
2020-21 (As at 28 February 2021)	6 710 000

(c) Request for documents (Note 2)

Financial Year	Number of cases (Note 1)
2016-17	7 600
2017-18	8 700
2018-19	9 900
2019-20	11 700
2020-21 (As at 28 February 2021)	15 800

(d) Notification of change of personal particulars (Note 2)

Financial Year	Number of cases (Note 1)
2016-17	92 900
2017-18	101 000
2018-19	108 400
2019-20	120 900
2020-21 (As at 28 February 2021)	140 100

(e) Request for holding over of provisional tax and revision of assessments

Financial Year	Number (Note 1) (Percentage to respective categories)		
	Request for holding over of provisional tax	Objection to tax assessment	Other claims related to revision of assessment
2016-17	7 400 (20%)	7 800 (9%)	19 300 (30%)
2017-18	6 600 (18%)	7 900 (10%)	20 900 (35%)
2018-19	7 000 (19%)	9 400 (9%)	22 300 (36%)

Financial Year	Number (Note 1) (Percentage to respective categories)		
	Request for holding over of provisional tax	Objection to tax assessment	Other claims related to revision of assessment
2019-20	15 600 (30%)	9 500 (16%)	25 300 (48%)
2020-21 (As at 28 February 2021)	19 700 (20%)	18 500 (18%)	44 500 (47%)

Note 1: Rounded to the nearest hundred.

Note 2: The above figures only reflect the cases processed through eTAX. They do not cover cases processed by other electronic means such as email. The IRD does not keep statistics on the number of cases processed by other electronic means and therefore cannot provide the respective percentage out of the total number of cases.

Note 3: Rounded to the nearest ten thousand.

- In the past five financial years, the IRD has been promoting and encouraging electronic payment through its website, including the launch of the use of Faster Payment System QR code for tax payment in November 2019. The IRD does not keep separate statistics on the expenditure for individual promotion item.

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