

**Inland Revenue Department**

**Open Data Plan for 2023 to 2025**

**A. Departmental datasets to be released in 2023**

| # | Type of Data/ Name of Dataset                              | Target Release Date<br>(in mm/yyyy) | Frequency of Update         | Remarks  |
|---|--|-------------------------------------|-----------------------------|--|
| 1 | Finance / Offices of Inland Revenue Department             | 01/2023                             | As and when there is update | List of offices with name, address, telephone numbers, working hours and coordinates |
| 2 | Finance / Analysis of Number of Employers by Payroll Range | 04/2023                             | Annually                    | Statistics on number of employers by payroll range (CSV)                             |

**B. Departmental datasets to be released in 2024 and 2025**

| # | Type of Data/ Name of Dataset  | Target Release Date (in mm/yyyy) | Frequency of Update | Remarks  |
|---|--|----------------------------------|---------------------|--|
| 1 | Finance / Analysis of Number of Employers by Payroll and Employee Range  | 04/2024                          | Annually            | Statistics on number of employers by payroll and employee range (CSV)  |
| 2 | Finance / Analysis of Tax Deductions Allowed for Domestic Rents by Income Group  | 10/2024                          | Annually            | Analysis of Tax Deductions Allowed for Domestic Rents by Income Group (XML)  |
| 3 | Finance / Analysis of Profits Tax Assessments of corporations by gross income range  | 12/2024                          | Annually            | Analysis of Profits Tax Assessments of corporations by gross income range (XML)  |
| 4 | Finance / Analysis of Profits Tax Assessments of corporations by range of number of Employer's Return of Remuneration and Pensions filed | 12/2025                          | Annually            | Analysis of Profits Tax Assessments of corporations by range of number of Employer's Return of Remuneration and Pensions filed (XML) |

**C. Datasets planned to be opened up by other organisations****(1) Name of organisation**

| # | Type of Data/ Name of Dataset | Target Release Date (in mm/yyyy) | Frequency of Update | Remarks |
|---|-------------------------------|----------------------------------|---------------------|---------|
| 1 | N/A                           |                                  |                     |         |

**D. Progress: Datasets already uploaded to PSI Portal by Department and other organisations**

| # | Type of Data/ Name of Dataset   | Release Date<br>(in mm/yyyy) | Frequency of Update | Remarks   |
|---|---|------------------------------|---------------------|---|
| 1 | Finance / Allowances of Salaries Tax / Personal Assessment                                | 12/2015                      | Annually            | Allowances of Salaries Tax/ Personal Assessment (CSV)   |
| 2 | Finance / Analysis of Allowances by Income Group  | 12/2015                      | Annually            | Total amount granted for each type of allowances under each income group (XML)  |
| 3 | Finance / Analysis of Salaries Tax Assessments by Income Group                            | 12/2015                      | Annually            | Number of taxpayers, total allowances granted and deductions claimed by each income group (XML)   |
| 4 | Finance / Betting Duty Collections  | 12/2015                      | Annually            | Duties collected for horse racing, lotteries, football betting (CSV)  |
| 5 | Finance / Business Registration Fee and Levy Table  | 12/2015                      | Annually            | Business Registration Fee and Levy Table (CSV)  |
| 6 | Finance / Business Registration Statistics  | 12/2015                      | Annually            | Number of new registrations, reopened registrations, cancelled registrations (CSV)  |
| 7 | Finance / Corporations<br>— Profits Tax Contributions from Various Business Sectors       | 12/2015                      | Annually            | Final Tax assessed for corporations under different business sectors (CSV)  |
| 8 | Finance / Earnings and Profits Tax<br>— Demand Notes Issued, Tax Assessed and Collections | 12/2015                      | Annually            | Number of Demand Notes, Tax Assessed and Collections under Profits Tax, Salaries Tax, Property Tax and Personal Assessment (CSV)              |
| 9 | Finance / Earnings and Profits Tax<br>— Tax Assessed and Collections                      | 12/2015                      | Annually            | Total Tax Assessed, Total Collectables and Total Net Collections under Profits Tax, Salaries Tax, Property Tax, and Personal Assessment (XML) |

|    |  |         |          |  |
|----|--|---------|----------|--|
| 10 | Finance / Property Statistics  | 12/2015 | Annually | Number of properties under solely owned, jointly owned, owned by corporations (CSV)  |
| 11 | Finance / Salaries Tax / Personal Assessment Deductions (Maximum Limits of Deductions)                                       | 12/2015 | Annually | Salaries Tax / Personal Assessment Deductions (Maximum Limits of Deductions) (CSV)   |
| 12 | Finance / Stamp Duty Collections and Stamp Office Activities   | 12/2015 | Annually | Stamp duties collected on property chargeable agreements, contract notes, leases and other documents (CSV)                           |
| 13 | Finance / Tax Rate Table of Salaries Tax / Personal Assessment   | 12/2015 | Annually | Tax Rate Table of Salaries Tax/ Personal Assessment (CSV)  |
| 14 | Finance / Tax Reduction  | 12/2015 | Annually | Tax Reduction (CSV)  |
| 15 | Finance / Unincorporated Businesses<br>— Profits Tax Contributions from Various Business Sectors                             | 12/2015 | Annually | Tax assessed for unincorporated businesses under different business sectors (CSV)  |
| 16 | Finance / Statistics of Special Stamp Duty, Buyer's Stamp Duty, Doubled Ad Valorem Stamp Duty and New Residential Stamp Duty | 06/2018 | Monthly  | Stamp duties collected on Special Stamp Duty, Buyer's Stamp Duty, Doubled Ad Valorem Stamp Duty and New Residential Stamp Duty (CSV) |
| 17 | Finance / Monthly statistics on the number of new business registrations   | 04/2019 | Monthly  | Monthly statistics on new business registrations (CSV)   |
| 18 | Finance / Monthly statistics on the number of partners (by ranges of 2, 2-5, 6-10 and over 10) in partnership businesses     | 04/2019 | Monthly  | Statistics on the number of partners in partnership businesses (CSV)   |
| 19 | Finance / Tax Rate Table of Profits Tax  | 11/2019 | Annually | Tax Rate Table of Profits Tax (CSV)  |
| 20 | Finance / Analysis of Profits Tax Assessments of corporations by Final Tax Range   | 12/2019 | Annually | Analysis of Profits Tax Assessments of corporations by Final Tax Range (XML)   |
| 21 | Finance / Analysis of Profits Tax Assessments of unincorporated businesses by Final Tax Range                                | 12/2019 | Annually | Analysis of Profits Tax Assessments of unincorporated businesses by Final Tax Range (XML)  |

|    |  |         |          |   |
|----|--|---------|----------|---|
| 22 | Finance / Analysis of Salaries Tax Assessments by Final Tax Range  | 12/2019 | Annually | Analysis of Salaries Tax Assessments by Final Tax Range (XML)   |
| 23 | Finance / Analysis of Property Tax Assessments of solely owned properties by Final Tax Range                         | 12/2019 | Annually | Analysis of Property Tax Assessments of solely owned properties by Final Tax Range (XML)                                |
| 24 | Finance / Analysis of jointly elected Personal Assessments by Final Tax Range  | 12/2019 | Annually | Analysis of jointly elected Personal Assessments by Final Tax Range (XML)   |
| 25 | Finance / Analysis of self or separately elected Personal Assessments by Final Tax Range                             | 12/2019 | Annually | Analysis of self or separately elected Personal Assessments by Final Tax Range (XML)                                    |
| 26 | Finance / Analysis of Property Tax Assessments of jointly owned properties by Final Tax Range                        | 12/2019 | Annually | Analysis of Property Tax Assessments of jointly owned properties by Final Tax Range (XML)                               |
| 27 | Finance / Analysis of ad valorem stamp duty collected from immovable properties by different ranges of consideration | 04/2020 | Monthly  | Stamp duties collected from immovable property transactions under each consideration range (XML)                        |
| 28 | Finance / Monthly statistics on stamp duty collected from transfer of Hong Kong stock (both listed and unlisted)     | 04/2020 | Monthly  | Stamp duties collected from transfer of listed shares and unlisted shares (CSV)   |
| 29 | Finance / Analysis of Property Tax Assessments of Jointly Owned Properties by Gross Assessable Value Range           | 04/2020 | Annually | Analysis of Property Tax assessments of jointly owned properties by gross Assessable Value range (CSV)                  |
| 30 | Finance / Businesses assessed under two-tiered profits tax rates and tax forgone                                     | 11/2020 | Annually | Numbers of corporations and unincorporated businesses assessed under two-tiered profits tax rates and tax forgone (CSV) |
| 31 | Finance / Analysis of stamp duty from leases stamped through e-Stamping by different monthly rental groups           | 04/2021 | Monthly  | Analysis of stamp duty from leases stamped through e-Stamping by different monthly rental groups (CSV)                  |

|    |   |         |          |  |
|----|---|---------|----------|--|
| 32 | Finance / Analysis of Tax Deductions Allowed for Tax Deductible MPF Voluntary Contributions by Income Group                             | 10/2021 | Annually | Total amount allowed for each type of deductions under each income group (XML) |
| 33 | Finance / Analysis of Tax Deductions Allowed for Qualifying Annuity Premiums by Income Group  | 10/2021 | Annually | Total amount allowed for each type of deductions under each income group (XML) |
| 34 | Finance / Analysis of Tax Deductions Allowed for Qualifying Premiums under the Voluntary Health Insurance Scheme Policy by Income Group | 10/2021 | Annually | Total amount allowed for each type of deductions under each income group (XML) |
| 35 | Finance / Analysis of Number of Employers by Employee Range   | 04/2022 | Annually | Statistics on number of employers by employee range (CSV)                      |

**Inland Revenue Department**

December 2022