

CONTROLLING OFFICER'S REPLY

(Question Serial No. 1897)

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 has launched the electronic payment services for years. 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.

Asked by: Hon CHEN Chung-nin, Rock (LegCo internal reference no.: 5)

Reply:

1. The Inland Revenue Department does not maintain statistical breakdown on the payment transactions for Salaries Tax and Profits Tax by electronic means. In the past 5 financial years, the number of transactions of tax payments made by electronic means and the respective percentage to the total tax payment transactions are set out in the table below.

Financial year	Tax payments made by electronic means	
	Number of transactions (Note)	Percentage to total tax payment transactions
2018-19	1 880 000	56%
2019-20	1 810 000	68%
2020-21	2 920 000	69%
2021-22	2 350 000	70%
2022-23 (As at 28 February 2023)	2 190 000	71%

Note: Rounded to the nearest ten thousand.

2. In the past 5 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
2018-19	649 900 (24%)	8 500 (5%)	3 200 (1%)
2019-20	714 500 (25 %)	8 700 (6%)	2 200 (1%)
2020-21	785 500 (29 %)	9 700 (7%)	2 600 (1%)
2021-22	835 200 (31 %)	10 300 (7%)	2 500 (1%)
2022-23 (As at 28 February 2023)	864 300 (34%)	11 000 (8%)	3 200 (1%)

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

Financial Year	Number of enquiries (Note 3)
2018-19	4 420 000
2019-20	5 260 000
2020-21	7 060 000
2021-22	7 420 000
2022-23 (As at 28 February 2023)	7 710 000

(c) Request for documents (Note 2)

Financial Year	Number of cases (Note 1)
2018-19	9 900
2019-20	11 700
2020-21	16 800
2021-22	17 700
2022-23 (As at 28 February 2023)	25 300

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

Financial Year	Number of cases (Note 1)
2018-19	108 400
2019-20	120 900
2020-21	155 700
2021-22	281 500
2022-23 (As at 28 February 2023)	289 500

(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
2018-19	7 000 (19%)	9 400 (9%)	22 300 (36%)
2019-20	15 600 (30%)	9 500 (16%)	25 300 (48%)
2020-21	20 400 (20%)	20 300 (18%)	46 800 (46%)
2021-22	15 100 (29%)	19 900 (16%)	45 300 (52%)
2022-23 (As at 28 February 2023)	21 100 (40%)	22 600 (19%)	54 500 (59%)

Note 1: Rounded to the nearest hundred.

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

Note 3: Rounded to the nearest ten thousand.

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