

CONTROLLING OFFICER'S REPLY

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(Question Serial No. 3822)

Head: (76) Inland Revenue Department

Subhead (No. & title): ()

Programme: (2) Collection

Controlling Officer: Commissioner of Inland Revenue (Benjamin CHAN)

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

Please specify the tax payment status of persons who are admitted to Hong Kong under various talent admission schemes by setting out the amounts of tax payments made by these incoming talents by tax types, including profits tax, salaries tax, property tax and tax under personal assessment for each of the past 5 years (2020 to 2024):

1. the numbers of cases with tax payments and the tax revenue involved;
2. the average amounts of tax collected per case; and
3. the respective percentages of tax revenue collected from the relevant groups against the total revenues collected from profits tax, salaries tax, property tax and tax under personal assessment.

Asked by: Hon HONG Wen, Wendy (LegCo internal reference no.: 27)

Reply:

The Inland Revenue Department (IRD) does not separately collect information on whether taxpayers are admitted to Hong Kong under talent admission schemes. Taxpayers are also not required to provide such information in their tax returns. Therefore, the IRD is unable to provide the relevant statistics.