

Inland Revenue Department

Consolidated Annual Open Data Plan (Spatial Data Plan included) for 2026 to 2028

A. Departmental datasets to be released in 2026

i. Spatial Data

Item No.	Type of Data	Name of Dataset	General Description	Target Release Date (in mm/yyyy)	Update Frequency
1	N/A				

ii. Non-Spatial Data

Item No.	Type of Data	Name of Dataset	General Description	Target Release Date (in mm/yyyy)	Update Frequency
1	Finance	Analysis of Tax Deductions Allowed for Expenses on Assisted Reproductive Services by Income Group	Analysis of Tax Deductions Allowed for Expenses on Assisted Reproductive Services by Income Group (XML)	10/2026	Annually
2	Finance	Statistics on research and development expenditure claimed for deduction under Profits Tax	The amount of research and development expenditure claimed for deduction under Profits Tax (XML)	12/2026	Annually
3	Finance	Hotel Accommodation Tax Statistics	Total Hotel Accommodation Tax assessed / collected from Hotels and Guesthouses with statistics on the room occupancy (no. of	12/2026	Annually

Item No.	Type of Data	Name of Dataset	General Description	Target Release Date (in mm/yyyy)	Update Frequency
			room-days), room occupancy rate, average room charge and tax assessed (CSV)		

B. Departmental datasets to be released in 2027 and 2028

i. Spatial Data

Item No.	Type of Data	Name of Dataset	General Description	Target Release Date (in mm/yyyy)	Update Frequency
1	N/A				

ii. Non-Spatial Data

Item No.	Type of Data	Name of Dataset	General Description	Target Release Date (in mm/yyyy)	Update Frequency
1	Finance	Statistics on expenditure on energy efficient building installation claimed for deduction under Profits Tax	The amount of expenditure on energy efficient building installation claimed	12/2027	Annually
2	Finance	Statistics on environment-friendly vehicles expenditure claimed for deduction under Profits Tax	The amount of environment-friendly vehicles expenditure claimed for deduction under Profits Tax	12/2028	Annually

C. Datasets planned to be opened up by other organisations

(1) Name of organisation

i. Spatial Data

Item No.	Type of Data	Name of Dataset	General Description	Target Release Date (in mm/yyyy)	Update Frequency
1	N/A				

ii. Non-Spatial Data

Item No.	Type of Data	Name of Dataset	General Description	Target Release Date (in mm/yyyy)	Update Frequency
1	N/A				

D. Progress: Datasets already uploaded to Open Data Portal and/or CSDI Portal by Department and other organisations

i. Spatial Data

Remark: Entries of datasets released in or before 2022 were based on “Annual Spatial Data Plan for 2023 to 2025”.

Item No.	Type of Data	Name of Dataset	General Description	Released Date (in mm/yyyy)	Update Frequency
1	Finance	Offices of Inland Revenue Department	List of offices with name, address, telephone numbers, working hours and coordinates	01/2023	As and when there is update

ii. Non-Spatial Data

Remark: Entries of datasets released in or before 2022 were based on “Annual Open Data Plan for 2023 to 2025”

Item No.	Type of Data	Name of Dataset	General Description	Released Date (in mm/yyyy)	Update Frequency
1	Finance	Allowances of Salaries Tax / Personal Assessment	Allowances of Salaries Tax/ Personal Assessment (CSV)	12/2015	Annually
2	Finance	Analysis of Allowances by Income Group	Total amount granted for each type of allowances under each income group (XML)	12/2015	Annually
3	Finance	Analysis of Salaries Tax Assessments by Income Group	Number of taxpayers, total allowances granted and deductions claimed by each income group (XML)	12/2015	Annually
4	Finance	Betting Duty Collections	Duties collected for horse racing, lotteries, football betting (CSV)	12/2015	Annually
5	Finance	Business Registration Fee and Levy Table	Business Registration Fee and Levy Table (CSV)	12/2015	Annually
6	Finance	Business Registration Statistics	Number of new registrations, reopened registrations, cancelled registrations (CSV)	12/2015	Annually
7	Finance	Corporations – Profits Tax Contributions from Various Business Sectors	Final Tax assessed for corporations under different business sectors (CSV)	12/2015	Annually

Item No.	Type of Data	Name of Dataset	General Description	Released Date (in mm/yyyy)	Update Frequency
8	Finance	Earnings and Profits Tax – Demand Notes Issued, Tax Assessed and Collections	Number of Demand Notes, Tax Assessed and Collections under Profits Tax, Salaries Tax, Property Tax and Personal Assessment (CSV)	12/2015	Annually
9	Finance	Earnings and Profits Tax – Tax Assessed and Collections	Total Tax Assessed, Total Collectables and Total Net Collections under Profits Tax, Salaries Tax, Property Tax, and Personal Assessment (XML)	12/2015	Annually
10	Finance	Property Statistics	Number of properties under solely owned, jointly owned, owned by corporations (CSV)	12/2015	Annually
11	Finance	Salaries Tax / Personal Assessment Deductions (Maximum Limits of Deductions)	Salaries Tax / Personal Assessment Deductions (Maximum Limits of Deductions) (CSV)	12/2015	Annually
12	Finance	Stamp Duty Collections and Stamp Office Activities	Stamp duties collected on property chargeable agreements, contract notes, leases and other documents (CSV)	12/2015	Annually
13	Finance	Tax Rate Table of Salaries Tax / Personal Assessment	Tax Rate Table of Salaries Tax/ Personal Assessment (CSV)	12/2015	Annually
14	Finance	Tax Reduction	Tax Reduction (CSV)	12/2015	Annually
15	Finance	Unincorporated Businesses – Profits Tax Contributions from Various Business Sectors	Tax assessed for unincorporated businesses under different business sectors (CSV)	12/2015	Annually
16	Finance	Statistics of Special Stamp Duty, Buyer's Stamp Duty, Doubled Ad Valorem Stamp Duty and New Residential Stamp Duty	Stamp duties collected on Special Stamp Duty, Buyer's Stamp Duty, Doubled Ad Valorem Stamp Duty and New Residential Stamp Duty (CSV)	06/2018	Monthly
17	Finance	Monthly statistics on the number of new business registrations	Monthly statistics on new business registrations (CSV)	04/2019	Monthly
18	Finance	Monthly statistics on the number of partners (by ranges of 2, 2-5, 6-10 and over 10) in partnership businesses	Statistics on the number of partners in partnership businesses (CSV)	04/2019	Monthly

Item No.	Type of Data	Name of Dataset	General Description	Released Date (in mm/yyyy)	Update Frequency
19	Finance	Tax Rate Table of Profits Tax	Tax Rate Table of Profits Tax (CSV)	11/2019	Annually
20	Finance	Analysis of Profits Tax Assessments of corporations by Final Tax Range	Analysis of Profits Tax Assessments of corporations by Final Tax Range (XML)	12/2019	Annually
21	Finance	Analysis of Profits Tax Assessments of unincorporated businesses by Final Tax Range	Analysis of Profits Tax Assessments of unincorporated businesses by Final Tax Range (XML)	12/2019	Annually
22	Finance	Analysis of Salaries Tax Assessments by Final Tax Range	Analysis of Salaries Tax Assessments by Final Tax Range (XML)	12/2019	Annually
23	Finance	Analysis of Property Tax Assessments of solely owned properties by Final Tax Range	Analysis of Property Tax Assessments of solely owned properties by Final Tax Range (XML)	12/2019	Annually
24	Finance	Analysis of jointly elected Personal Assessments by Final Tax Range	Analysis of jointly elected Personal Assessments by Final Tax Range (XML)	12/2019	Annually
25	Finance	Analysis of self or separately elected Personal Assessments by Final Tax Range	Analysis of self or separately elected Personal Assessments by Final Tax Range (XML)	12/2019	Annually
26	Finance	Analysis of Property Tax Assessments of jointly owned properties by Final Tax Range	Analysis of Property Tax Assessments of jointly owned properties by Final Tax Range (XML)	12/2019	Annually
27	Finance	Analysis of ad valorem stamp duty collected from immovable properties by different ranges of consideration	Stamp duties collected from immovable property transactions under each consideration range (XML)	04/2020	Monthly
28	Finance	Monthly statistics on stamp duty collected from transfer of Hong Kong stock (both listed and unlisted)	Stamp duties collected from transfer of listed shares and unlisted shares (CSV)	04/2020	Monthly

Item No.	Type of Data	Name of Dataset	General Description	Released Date (in mm/yyyy)	Update Frequency
29	Finance	Analysis of Property Tax Assessments of Jointly Owned Properties by Gross Assessable Value Range	Analysis of Property Tax assessments of jointly owned properties by gross Assessable Value range (CSV)	04/2020	Annually
30	Finance	Businesses assessed under two-tiered profits tax rates and tax forgone	Numbers of corporations and unincorporated businesses assessed under two-tiered profits tax rates and tax forgone (CSV)	11/2020	Annually
31	Finance	Analysis of stamp duty from leases stamped through e-Stamping by different monthly rental groups	Analysis of stamp duty from leases stamped through e-Stamping by different monthly rental groups (CSV)	04/2021	Monthly
32	Finance	Analysis (by income group) of tax deductions allowed for premiums paid under Voluntary Health Insurance Scheme policy, deferred annuity premiums, tax deductible MPF voluntary contributions, etc.	Total amount allowed for each type of deductions under each income group (CSV)	10/2021	Annually
33	Finance	Analysis of Number of Employers by Employee Range	Statistics on number of employers by employee range (CSV)	04/2022	Annually
34	Finance	Analysis of Number of Employers by Payroll Range	Statistics on number of employers by payroll range (CSV)	04/2023	Annually
35	Finance	Analysis of Number of Employers by Payroll and Employee Range	Statistics on number of employers by payroll and employee range (CSV)	04/2024	Annually
36	Finance	Analysis of Tax Deductions Allowed for Domestic Rents by Income Group	Analysis of Tax Deductions Allowed for Domestic Rents by Income Group (XML)	10/2024	Annually
37	Finance	Analysis of Profits Tax Assessments of corporations by gross income range	Analysis of Profits Tax Assessments of corporations by gross income range (XML)	12/2024	Annually

Item No.	Type of Data	Name of Dataset	General Description	Released Date (in mm/yyyy)	Update Frequency
38	Finance	Analysis of Profits Tax Assessments of corporations by range of number of Employer's Return of Remuneration and Pensions filed	Analysis of Profits Tax Assessments of corporations by range of number of Employer's Return of Remuneration and Pensions filed (XML)	12/2025	Annually

**Inland Revenue Department
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