

**CONTROLLING OFFICER'S REPLY TO
INITIAL WRITTEN QUESTION****FSTB(Tsy)093**

Question Serial No.

3286

Head: 76 Inland Revenue DepartmentSubhead (No. & title):Programme: (2) CollectionControlling Officer: Commissioner of Inland RevenueDirector of Bureau: Secretary for Financial Services and the TreasuryQuestion:

For the past 5 financial years, please provide for each year the number of taxpayers benefited from the reduction of salaries tax and the percentage of salaries tax reduced in each salaries tax band.

Asked by: Hon. CHAN Kam-lamReply:

The Inland Revenue Department does not keep statistical breakdown by salaries tax bands the number of taxpayers benefited from the one-off reduction of salaries tax and the percentage of tax reduced. Therefore, the relevant information cannot be provided. The statistics on the numbers of taxpayers benefited from the one-off reduction of salaries tax and the percentages of tax reduced in the past 5 years of assessment are as follows:

Year of assessment	Reduction of salaries tax		Tax reduction below the ceiling		Tax reduction up to the ceiling		Total no. of taxpayers
	% of tax reduced	Ceiling	No. of taxpayers	% of tax reduced	No. of taxpayers	Average % of tax reduced	
2006-07	50%	\$15,000	1 025 000	50%	300 000	12%	1 325 000
2007-08	75%	\$25,000	1 125 000	75%	290 000	17%	1 415 000
2008-09	100%	\$8,000	755 000	100%	623 000	11%	1 378 000
2009-10	75%	\$6,000	811 000	75%	615 000	8%	1 426 000
2010-11*	75%	\$6,000	831 000	75%	671 000	8%	1 502 000

* As at 31 January 2012

Signature: _____

Name in block letters: CHU Yam-yuenPost Title: Commissioner of Inland RevenueDate: 29.2.2012