

**CONTROLLING OFFICER'S REPLY TO  
INITIAL WRITTEN QUESTION**

Reply Serial No.

**FSTB(Tsy)098**

Question Serial No.

1355

Head: 76 Inland Revenue Department

Subhead (No. & title):

Programme: (2) Collection

Controlling Officer: Commissioner of Inland Revenue

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

Regarding the numbers of refund cases under the indicators of that programme, could the Administration inform this Committee:

- (a) how many profits tax refund cases will be dealt with according to the Administration's estimate? How much administration expenditure will be involved?
- (b) how many of the above cases are connected with Cheung Kong (Holdings) Limited, Sun Hung Kai Properties Limited, Sino Land Company Limited, Henderson Land Development Company Limited, Chinachem Group, The Wharf (Holdings) Limited, Hutchison Whampoa Limited, Hang Lung Group Limited, Wheelock and Company Limited, and the subsidiary companies and holding companies of the aforesaid companies? What is the amount of profits tax refund involved?

Asked by: Hon. CHAN Wai-yip Albert

Reply:

- (a) The numbers of tax refund cases processed under Programme (2) "Collection" in the 2011-12 and 2012-13 financial years are estimated to be 500 000 and 420 000 respectively, of which some 33 000 are profits tax refund cases each year. The Inland Revenue Department (IRD) has not apportioned the administration expenditure for handling refund cases by tax types. Hence, the relevant information cannot be provided.
- (b) The secrecy provision in the Inland Revenue Ordinance prohibits IRD from disclosing information of individual cases.

Signature: \_\_\_\_\_

Name in block letters: CHU Yam-yuen

Post Title: Commissioner of Inland Revenue

Date: 29.2.2012