

Annex III

Year of assessment : 2005-06

Number of taxpayers ("No.") and their salaries tax assessed as a percentage of the total salaries tax assessed ("%")

Gender	Salaries tax assessed (HK dollar)																	
	Less than 5,000		5,001 to 10,000		10,001 to 15,000		15,001 to 20,000		20,001 to 25,000		25,001 to 30,000		30,001 to 35,000		More than 35,000		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Male	327 000	1.1%	70 000	1.3%	41 000	1.3%	31 000	1.3%	24 000	1.3%	19 000	1.3%	16 000	1.3%	160 000	60.6%	688 000	69.5%
Female	294 000	1.0%	60 000	1.1%	37 000	1.1%	27 000	1.2%	21 000	1.2%	18 000	1.2%	15 000	1.2%	92 000	22.5%	564 000	30.5%

Year of assessment : 2006-07

Number of taxpayers ("No.") and their salaries tax assessed as a percentage of the total salaries tax assessed ("%")

Gender	Salaries tax assessed (HK dollar)																	
	Less than 5,000		5,001 to 10,000		10,001 to 15,000		15,001 to 20,000		20,001 to 25,000		25,001 to 30,000		30,001 to 35,000		More than 35,000		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Male	414 000	1.3%	77 000	1.5%	47 000	1.5%	18 000	0.8%	15 000	0.9%	12 000	0.9%	11 000	0.9%	129 000	64.3%	723 000	72.1%
Female	375 000	1.2%	69 000	1.3%	43 000	1.4%	16 000	0.8%	13 000	0.8%	10 000	0.8%	9 000	0.8%	67 000	20.8%	602 000	27.9%

Year of assessment : 2007-08

Number of taxpayers ("No.") and their salaries tax assessed as a percentage of the total salaries tax assessed ("%")

Gender	Salaries tax assessed (HK dollar)																	
	Less than 5,000		5,001 to 10,000		10,001 to 15,000		15,001 to 20,000		20,001 to 25,000		25,001 to 30,000		30,001 to 35,000		More than 35,000		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Male	524 000	1.5%	69 000	1.2%	16 000	0.5%	13 000	0.6%	11 000	0.7%	10 000	0.7%	9 000	0.8%	114 000	68.2%	766 000	74.2%
Female	480 000	1.3%	64 000	1.1%	14 000	0.5%	11 000	0.5%	10 000	0.5%	8 000	0.6%	7 000	0.6%	56 000	20.7%	650 000	25.8%

Year of assessment : 2008-09 (Note 1)

Number of taxpayers (“No.”) and their salaries tax assessed as a percentage of the total salaries tax assessed (“%”)

Gender	Salaries tax assessed (HK dollar)																	
	Less than 5,000		5,001 to 10,000		10,001 to 15,000		15,001 to 20,000		20,001 to 25,000		25,001 to 30,000		30,001 to 35,000		More than 35,000		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Male	65 000	0.4%	37 000	0.7%	29 000	0.9%	23 000	1.0%	19 000	1.1%	16 000	1.1%	13 000	1.1%	151 000	63.9%	353 000	70.2%
Female	55 000	0.3%	34 000	0.6%	27 000	0.9%	22 000	1.0%	18 000	1.0%	15 000	1.0%	12 000	1.0%	87 000	24.0%	270 000	29.8%

Note 1 In the year of assessment 2008-09, salaries tax payers were granted with full tax reduction (subject to a ceiling of \$8,000). As a result, 755 000 taxpayers were not required to pay salaries tax. Including these taxpayers with full tax reduction, the total number of salaries tax payers was 1 378 000.

Year of assessment : 2009-10 (Note 2)

Number of taxpayers (“No.”) and their salaries tax assessed as a percentage of the total salaries tax assessed (“%”)

Gender	Salaries tax assessed (HK dollar)																	
	Less than 5,000		5,001 to 10,000		10,001 to 15,000		15,001 to 20,000		20,001 to 25,000		25,001 to 30,000		30,001 to 35,000		More than 35,000		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Male	462 000	0.8%	42 000	0.7%	32 000	0.9%	25 000	1.0%	21 000	1.1%	17 000	1.1%	15 000	1.1%	158 000	63.1%	772 000	69.8%
Female	419 000	0.7%	39 000	0.7%	30 000	0.9%	23 000	1.0%	20 000	1.0%	16 000	1.0%	13 000	1.0%	94 000	23.9%	654 000	30.2%

Note 2 The majority of the tax assessments for the year of assessment 2009-10 were conducted in the financial year 2010-11. As the accounts for the financial year 2010-11 are being finalised, the figures set out in the above table are provisional.