Press release

LCQ12: Statistics on taxpayers

Wednesday, May 18, 2011

Following is a question by the Hon Cheung Kwok-che and a written reply by the Secretary for Financial Services and the Treasury, Professor K C Chan, in the Legislative Council today (May 18):

Question:

Regarding the background information of taxpayers in Hong Kong, will the Government inform this Council:

- (a) of the number of taxpayers in different age groups in each of the financial years between 2005 and 2010, and the percentages of the salaries tax paid by them in the total revenue from salaries tax in the respective years (table set out in Annex I); and
- (b) of the number of taxpayers in different age groups from various occupations in each of the financial years between 2005 and 2010, and the percentages of the salaries tax paid by them in the total revenue from salaries tax in the respective years (table set out in Annex II)?

Reply:

President,

(a) and (b) Taxpayers are not required to furnish information about their age in their individual tax returns as salaries tax assessments made by the Inland Revenue Department (IRD) would not be affected by the age of the taxpayers. Hence, IRD is unable to compile statistics on salaries tax with breakdown by taxpayers' age. As regards occupations, although it is necessary for taxpayers to provide in their individual tax returns information about their capacity employed, such information is used merely as reference for tax assessments. IRD has not classified and input the data into its computer database. If statistics with breakdown by taxpayers' occupations are required, it will entail enormous manual work in order to gather the relevant data from some 1.4 million salaries tax files. As such, IRD has practical difficulties to provide the relevant statistics.

Given the above reasons, IRD could only provide statistical breakdowns by taxpayers' gender and by the amount of salaries tax assessed. The relevant statistics for each of the years of assessment between 2005 and 2010 are set out in Annex III.

Ends