

(a)

Salaries tax payers assessed according to progressive tax rates	2007-08	2008-09	2009-10
- number	1 406 500	1 356 900	1 403 600
- average of final salaries tax as a percentage of income*	4.6%	5.0%	5.3%

\* After the one-off tax reduction

(b)

Final salaries tax * (HK\$)	Number of taxpayers with final salaries tax for the year of assessment 2009-10 at an amount equivalent to that in the left column	As a percentage of the working population
0	2 061 000	59.1%
1 - 1,000	665 000	19.1%
1,001 - 2,000	146 000	4.2%
2,001 - 5,000	70 000	2.0%
5,001 - 10,000	81 000	2.3%
10,001 - 15,000	62 000	1.8%
15,001 - 20,000	49 000	1.4%
20,001 - 30,000	74 000	2.1%
30,001 - 40,000	51 000	1.5%
40,001 - 50,000	38 000	1.1%
50,001 - 60,000	28 000	0.8%
60,001 - 70,000	22 000	0.6%
70,001 - 80,000	17 000	0.5%
80,001 - 90,000	14 000	0.4%
90,001 - 100,000	12 000	0.3%
100,001 - 200,000	57 000	1.6%
200,001 - 500,000	30 000	0.9%
500,001 - 1,000,000	7 000	0.2%
above 1,000,000	3 000	0.1%
Total	3 487 000	100%

\* After the one-off tax reduction

(c)

Final profits tax for corporations (HK\$)	Number of corporations with final profits tax for the year of assessment 2009-10 at an amount equivalent to that in the left column	As a percentage of registered corporations
0	605 200	87.97%
1 - 50,000	41 090	5.97%
50,001 - 100,000	11 050	1.60%
100,001 - 500,000	18 900	2.75%
500,001 - 1,000,000	4 740	0.69%
1,000,001 - 2,500,000	3 730	0.54%
2,500,001 - 5,000,000	1 480	0.21%
5,000,001 - 7,500,000	590	0.09%
7,500,001 - 10,000,000	280	0.04%
10,000,001 - 25,000,000	560	0.08%
25,000,001 - 50,000,000	200	0.03%
50,000,001 - 75,000,000	60	0.01%
75,000,001 - 100,000,000	40	0.006%
100,000,001 - 250,000,000	50	0.007%
250,000,001 - 500,000,000	20	0.003%
500,000,001 - 750,000,000	10	0.001%
750,000,001 - 1,000,000,000		
above 1,000, 000,000		
Total	688 000	100%