

**CONTROLLING OFFICER'S REPLY**

**(Question Serial No. 2733)**

Head: (76) Inland Revenue Department  
Subhead (No. & title): ()  
Programme: (2) Collection  
Controlling Officer: Commissioner of Inland Revenue (TAM Tai Pang)  
Director of Bureau: Secretary for Financial Services and the Treasury

Question:

Regarding the collection of profits tax, salaries tax and tax under personal assessment, please advise this Committee on:

1. the forecast change in the number of companies chargeable to profits tax in the next 10 years;
2. the forecast change in the number of individuals chargeable to salaries tax in the next 10 years.

Asked by: Hon HONG Wen, Wendy (LegCo internal reference no.: 20)

Reply:

1. The Inland Revenue Department (IRD) estimated that there would be 160 000 businesses (including corporations and unincorporated businesses) chargeable to profits tax in the financial year 2024-25. As the number of businesses chargeable to profits tax is influenced by various factors, the IRD cannot provide the relevant forecasts for the later years.
2. The IRD estimated that there would be 1.86 million of taxpayers chargeable to salaries tax in the financial year 2024-25. As the number of taxpayers chargeable to salaries tax is influenced by various factors, the IRD cannot provide the relevant forecasts for the later years.

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