

## Annex 1

(a)

| Wage-earning<br>working population   | Year of assessment |           |           |           |           |
|--|--------------------|-----------|-----------|-----------|-----------|
|  | 2006-2007          | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 |
| Size of wage-earning<br>working population   |                    |           |           |           |           |
| Wage-earning<br>working population<br>not required to pay<br>salaries tax<br><br>(i) size<br><br>(ii) percentage in the<br>wage-earning<br>working<br>population |                    |           |           |           |           |
| Wage-earning<br>working population<br>required to pay<br>salaries tax<br><br>(i) size<br><br>(ii) percentage in the<br>wage-earning<br>working<br>population     |                    |           |           |           |           |

(b)

| Annual income<br>(HK\$) | Year of assessment |   |                   |   |                   |   |                   |   |                   |   |
|-------------------------|--------------------|---|-------------------|---|-------------------|---|-------------------|---|-------------------|---|
|                         | 2006-2007          |   | 2007-2008         |   | 2008-2009         |   | 2009-2010         |   | 2010-2011         |   |
|                         | No. of<br>persons  | Percentage<br>of the tax<br>paid by<br>them in the<br>total amount<br>of salaries<br>tax<br>collected | No. of<br>persons | Percentage<br>of the tax<br>paid by<br>them in the<br>total<br>amount of<br>salaries tax<br>collected | No. of<br>persons | Percentage<br>of the tax<br>paid by<br>them in the<br>total<br>amount of<br>salaries tax<br>collected | No. of<br>persons | Percentage<br>of the tax<br>paid by<br>them in the<br>total<br>amount of<br>salaries tax<br>collected | No. of<br>persons | Percentage<br>of the tax<br>paid by<br>them in the<br>total<br>amount of<br>salaries tax<br>collected |
| 100,000 to 149,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 150,000 to 199,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 200,000 to 249,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 250,000 to 299,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 300,000 to 349,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 350,000 to 399,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 400,000 to 449,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 450,000 to 499,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 500,000 to 599,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 600,000 to 699,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 700,000 to 799,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 800,000 to 899,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| 900,000 to 999,999      |                    |   |                   |   |                   |   |                   |   |                   |   |
| above 1,000,000         |                    |   |                   |   |                   |   |                   |   |                   |   |

(d)

| Taxable profit<br>(HK\$)           | Year of assessment     |   |                        |   |                        |   |                        |  |                        |   |
|------------------------------------|------------------------|---|------------------------|---|------------------------|---|------------------------|--|------------------------|---|
|                                    | 2006-2007              |   | 2007-2008              |   | 2008-2009              |   | 2009-2010              |  | 2010-2011              |   |
|                                    | No.<br>of<br>companies | Percentage<br>of the tax<br>paid by the<br>companies<br>in the total<br>amount of<br>profits tax<br>collected | No.<br>of<br>companies | Percentage<br>of the tax<br>paid by the<br>companies<br>in the total<br>amount of<br>profits tax<br>collected | No.<br>of<br>companies | Percentage<br>of the tax<br>paid by the<br>companies<br>in the total<br>amount of<br>profits tax<br>collected | No.<br>of<br>companies | Percentage<br>of the tax<br>paid by<br>the<br>companies<br>in the total<br>amount of<br>profits tax<br>collected | No.<br>of<br>companies | Percentage<br>of the tax<br>paid by the<br>companies<br>in the total<br>amount of<br>profits tax<br>collected |
| above 50 million                   |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 30 million to<br>50 million  |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 20 million to<br>30 million  |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 10 million to<br>20 million  |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 7.5 million to<br>10 million |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 5 million to<br>7.5 million  |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 3 million to<br>5 million    |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 2 million to<br>3 million    |                        |   |                        |   |                        |   |                        |  |                        |   |
| above 1 million to<br>2 million    |                        |   |                        |   |                        |   |                        |  |                        |   |
| 1 to 1 million                     |                        |   |                        |   |                        |   |                        |  |                        |   |