

Support Measures under the 2020-21 Budget

Measure	Amount \$M	Beneficiary
<u>Expenditure Measures</u>		
1. Cash Payout Scheme	71,008	Hong Kong permanent residents aged 18 or above
2. Provide an equivalent of one month extra allowance to recipients of social security payments; and apply similar arrangements to recipients of Individual-based Work Incentive Transport Subsidy (I-WITS)	4,225	About 1.39 million persons eligible for social security payments and 27 000 I-WITS recipients
3. Provide electricity charge subsidy to non-residential electricity accounts for four months	2,900	Around 430 000 non-residential electricity account holders
4. Pay one month's rent for lower income tenants living in the public rental units of the Hong Kong Housing Authority (HKHA) and the Hong Kong Housing Society (HKHS)	1,829	About 760 000 households living in HKHA's public rental units; and about 30 000 households living in public rental units of HKHS Group A estates and Elderly Persons' Flats of HKHS Group B estates
5. Pay the examination fees for school candidates sitting for the 2021 Hong Kong Diploma of Secondary Education Examination (HKDSE)	151	About 44 100 HKDSE school candidates
6. Provide rental subsidy for six months for recycling enterprises through the Recycling Fund	100	Around 500 street-corner recycling stores and 400 open recycling sites
Sub-total for Expenditure Measures	80,213	

Measure		Amount \$M	Beneficiary
<u>Revenue Measures</u>			
1.	Reduce salaries tax and tax under personal assessment for the year of assessment 2019/20 by 100%, subject to a ceiling of \$20,000	18,800	1.95 million taxpayers
2.	Waive rates for four quarters of 2020-21 subject to a ceiling of –		
	<u>For each rateable domestic property</u> \$1,500 per quarter	13,300	2.93 million domestic properties liable to rates
	<u>For each rateable non-domestic property</u> \$5,000 per quarter in the first two quarters and \$1,500 per quarter in the remaining two quarters	3,200	420 000 non-domestic properties liable to rates
3.	Waive the business registration fees for 2020-21	3,000	1.5 million business operators
4.	Reduce profits tax for the year of assessment 2019/20 by 100%, subject to a ceiling of \$20,000	2,000	141 000 taxpayers
5.	Reduce rental and fees by 50% for six months for eligible tenants of government properties, lands, and EcoPark, etc.	573	Around 16 800 tenants and operators
6.	Waive 75% water and sewage charges for four months for non-domestic households	340	Around 250 000 non-domestic households
7.	Reduce fee by 50% for six months for eligible operators of properties covered by short-term waivers	265	3 211 waiver holders
8.	Waive fees for annual registration (except for late delivery) for two years	212	About 1.4 million companies
9.	Reduce the basic hire charges by 50% for six months for facilities of civic centres managed by LCSD	23	Some 2 900 hirers of LCSD civic centre facilities
10.	Reduce fees and rent for cruise lines and existing tenants of the Kai Tak Cruise Terminal	18	71 ship calls and 5 existing tenants
11.	Waive the examination fees for pigs to be paid by slaughterhouse licensees for one year	10	2 slaughterhouse licensees
Sub-total for Revenue Measures		41,741	
Total		121,954	