

**Amount of tax reduction enjoyed by taxpayers by income group after implementation of the proposed one-off reduction of salaries tax, personal assessment tax, profits tax and property tax**

Salaries tax and personal assessment tax:

Income in 2007–08	No. of taxpayers	Average amount of tax reduction (\$)
\$100,001 to \$200,000	465 000	920
\$200,001 to \$300,000	338 000	4,450
\$300,001 to \$400,000	213 000	10,110
\$400,001 to \$600,000	199 000	18,750
\$600,001 to \$900,000	94 000	24,600
\$900,001 and above	91 000	25,000
Total	1 400 000	—

Profits tax and property tax:

Profit or income in 2007–08	Profits tax		Property tax	
	No. of businesses	Average amount of tax reduction (\$)	No. of properties	Average amount of tax reduction (\$)
\$100,000 and below	33 000	4,240	88 000	2,590
\$100,001 to \$200,000	13 000	18,460	16 000	12,420
\$200,001 to \$300,000	8 000	25,000	5 000	20,550
\$300,001 to \$400,000	5 000	25,000	2 000	25,000
\$400,001 to \$600,000	7 000	25,000	2 000	25,000
\$600,001 to \$900,000	6 000	25,000	1 000	25,000
\$900,001 and above	28 000	25,000	1 000	25,000
Total	100 000	—	115 000	—