

## Head 76 — INLAND REVENUE DEPARTMENT

**Controlling officer:** the Commissioner of Inland Revenue will account for expenditure under this Head.

**Estimate 2026–27** ..... **\$2,050.7m**

**Establishment ceiling 2026–27** (notional annual mid-point salary value) representing an estimated 2 896 non-directorate posts as at 31 March 2026 reducing by 59 posts to 2 837 posts as at 31 March 2027..... **\$1,463.8m**

In addition, there will be an estimated 29 directorate posts as at 31 March 2026 and 31 March 2027.

### Controlling Officer’s Report

#### Programmes

<p><b>Programme (1) Assessing Functions</b>  <b>Programme (2) Collection</b>  <b>Programme (3) Investigation and Field Audit</b>  <b>Programme (4) Taxpayer Services</b></p>	<p>These programmes contribute to Policy Area 25: Revenue Collection and Financial Control (Secretary for Financial Services and the Treasury).</p>
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#### Detail

##### Programme (1): Assessing Functions

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	1,534.5	1,529.9	1,529.8 (—)	<b>1,522.1</b> (–0.5%)
				(or –0.5% on 2025–26 Original)

#### *Aim*

**2** The aim is to raise revenue through taxes, duties and fees in accordance with the relevant legislation in a cost-effective manner.

#### *Brief Description*

**3** This programme involves:

- establishing the liabilities of taxpayers under profits tax, salaries tax, property tax and personal assessment;
- processing objections and appeals in relation to tax assessments raised under the Inland Revenue Ordinance (Cap. 112) which involve complicated issues of fact or law, or disputed assessments that cannot be settled by agreement;
- maintaining an accurate and efficient system for business registration;
- assessing stamp duty chargeable on assignments, agreements for sale and purchase, leases of immovable property and transfers of shares;
- examining estate duty affidavits or accounts, and issuing assessments for dutiable cases and certificates of exemption for exempt cases in respect of persons who passed away before 11 February 2006, following the enactment of the Revenue (Abolition of Estate Duty) Ordinance 2005;
- administering betting duty in respect of horse races, football matches and lotteries;
- collecting hotel accommodation tax from hotels and guesthouses; and
- issuing and redeeming tax reserve certificates.

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4 In 2025–26, the Department continued to enhance the quality and efficiency of its services through wider use of information technology (IT), upgrading internal computer systems and streamlining procedures. Besides, various tax-related measures administered by the Department came into effect. These included implementing a two-tiered standard rates regime for salaries tax and tax under personal assessment starting from the year of assessment 2024/25; increasing the respective deduction ceilings for home loan interest and domestic rent from \$100,000 to \$120,000 starting from the year of assessment 2024/25 for eligible taxpayers who are residing with children born on or after 25 October 2023; providing a new tax deduction for expenses on assisted reproductive services starting from the year of assessment 2024/25; raising the maximum value of properties chargeable to a stamp duty of \$100 from \$3 million to \$4 million with effect from 26 February 2025; and establishing a regulatory regime for basketball betting. In addition, the Department continued to enhance operations through a computer system enhancement project. This included rolling out workflow technology for enhanced internal communication; and enhancing the eTAX system with the new Individual Tax Portal, Business Tax Portal, and Tax Representative Portal to facilitate electronic tax reporting.

5 To assist taxpayers in understanding their rights and fulfilling their obligations under the Inland Revenue Ordinance, the Department continued to make use of its website and a 24-hour fax system to provide comprehensive information to employers, individuals, businesses and tax representatives. Information on a wide range of topics was also disseminated to the public through GovHK.

6 The key performance measures are:

### *Targets*

	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
<i>Written enquiries</i>				
replies to simple enquiries within seven working days (%) .....	96.0	99.9	96.0	<b>96.0</b>
replies to technical enquiries within 21 working days (%) .....	98.0	99.9	99.0	<b>99.0</b>
<i>Processing of returns</i>				
assessments made within nine months				
profits tax				
business (%).....	80.0	82.9	80.0	<b>80.0</b>
individuals (%).....	96.0	96.5	96.5	<b>96.5</b>
salaries tax (%).....	96.0	96.5	96.5	<b>96.5</b>
property tax (%) .....	96	98	97	<b>97</b>
personal assessment (%) .....	96.0	96.5	96.5	<b>96.5</b>
<i>Tax returns for first-time taxpayers</i>				
profits tax				
tax returns issued for chargeable cases within three months (%) .....	98	100	98	<b>98</b>
salaries tax				
tax returns issued for taxable cases				
April to November— within three months (%)....	98	100	99	<b>99</b>
December to March— within five months (%) .....	98	100	99	<b>99</b>
<i>Company / Limited Partnership Fund deregistration</i>				
processing of requests for issuance of Notice of No Objection by the Commissioner of Inland Revenue within 21 working days (%) .....	98	100	98	<b>98</b>

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	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
<i>Tax reserve certificates</i>				
purchase/redemption transactions completed				
January to June—within 12 working days (%) .....	99.0	99.9	99.0	<b>99.0</b>
July to December—within nine working days (%).....	99.0	99.9	99.0	<b>99.0</b>
<i>Notices of objection</i>				
replies made				
May to August—within 12 working days (%) .....	98.0	99.7	99.0	<b>99.0</b>
September to April—within 18 working days (%) .....	98.0	99.9	99.0	<b>99.0</b>
notices of settlement/notifications of decision issued within four months (%).....	98.0	99.9	99.0	<b>99.0</b>
<i>Tax holdover claims</i>				
replies made within 12 working days (%) .....	98.0	99.9	99.0	<b>99.0</b>
<i>Stamping of documents</i>				
stamping of assignments, sale and purchase agreements, lease agreements, contract notes and instruments of transfer through GovHK				
issued instantly through GovHK after receipt of stamp duty payment by online mode (%) .....	99	100	99	<b>99</b>
issued within two working days through GovHK after receipt of stamp duty payment by offline mode (%).....	99	100	99	<b>99</b>
processing of requests for stamping of assignments and sale and purchase agreements within five working days (%) .....	98	100	99	<b>99</b>
contract notes/lease agreements stamped on the day submitted (%) .....	98.0	99.3	99.0	<b>99.0</b>
claims for exemption in respect of intra-group transfers processed within three months (%) .....	85	100	90	<b>90</b>
<i>Business registration</i>				
new business registration certificates applications over the counter issued within 30 minutes (%) .....	99	100	99	<b>99</b>
applications by post or through GovHK issued within two working days (%) .....	99	100	99	<b>99</b>
certified extracts of information issued within the next working day (%) .....	99	100	99	<b>99</b>

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	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
change of business registration particulars				
notifications over the counter updated within 30 minutes (%) .....	97.0	99.8	99.0	<b>99.0</b>
notifications by post or through GovHK updated within five working days (%) .....	99.0	99.9	99.0	<b>99.0</b>
<i>Certificate of resident status</i>				
certificates/notifications issued within 21 working days (%) .....	80Δ	99	80	<b>80</b>

Δ The target is revised from 70 per cent to 80 per cent as from 2025–26.

### *Indicators*

	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
<i>Profits tax</i>			
assessments made.....	550 000	517 000	<b>523 000</b>
assessments per post.....	849	795	<b>822</b>
provision per assessment (\$).....	902.0	885.9	<b>873.8</b>
<i>Salaries tax</i>			
assessments made.....	2 877 000	3 035 000	<b>3 035 000</b>
assessments per post.....	3 041	3 236	<b>3 328</b>
provision per assessment (\$).....	205.9	199.4	<b>197.2</b>
<i>Property tax</i>			
assessments made.....	781 000	799 000	<b>799 000</b>
assessments per post.....	4 268	4 390	<b>4 390</b>
provision per assessment (\$).....	147.0	141.4	<b>139.8</b>
<i>Personal assessment</i>			
assessments made.....	402 000	416 000	<b>416 000</b>
assessments per post.....	3 092	3 250	<b>3 302</b>
provision per assessment (\$).....	199.0	191.6	<b>189.4</b>
<i>Objections and appeals</i>			
objections and appeals processed.....	810	810	<b>810</b>
objections and appeals per post.....	32	32	<b>32</b>
provision per objection or appeal (\$).....	40,864	40,617	<b>40,494</b>
<i>Business registration</i>			
business registration certificates (new and renewal)			
certificates issued.....	1 622 000	1 620 000	<b>1 620 000</b>
certificates per post .....	13 187	13 279	<b>13 500</b>
provision per certificate (\$).....	53.2	52.4	<b>52.3</b>
extracts of information			
extracts issued.....	439 000	460 000	<b>460 000</b>
extracts per post .....	14 633	15 333	<b>15 333</b>
provision per extract (\$).....	42.1	41.3	<b>41.3</b>
<i>Stamp duty</i>			
documents stamped.....	1 426 000	1 560 000	<b>1 560 000</b>
stamped documents per post .....	11 141	13 220	<b>13 684</b>
provision per stamped document (\$).....	60.9	60.9	<b>60.9</b>
<i>Estate duty</i>			
cases finalised .....	377	330	<b>300</b>
cases per post .....	126	110	<b>100</b>
provision per case (\$).....	5,836	5,758	<b>5,667</b>

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	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
<i>Betting duty</i>			
returns processed.....	275	289	312
returns per post.....	138	145	156
provision per return (\$).....	6,545	6,228	6,090
<i>Hotel accommodation tax#</i> .....			
quarterly returns processed.....	N.A.	1 800	1 765
quarterly returns per post.....	N.A.	164	160
provision per quarterly return (\$).....	N.A.	4,167	4,136
<i>Tax reserve certificates</i>			
purchase/redemption transactions.....	172 000	169 000	169 000
transactions per post.....	17 200	16 900	16 900
provision per transaction (\$).....	29.7	29.6	29.6

# New indicators as from 2025–26. The first quarterly hotel accommodation tax returns were issued to hotels and guesthouses in January 2025. The relevant returns and tax are respectively due for filing and payment in mid-April 2025.

### *Matters Requiring Special Attention in 2026–27*

7 During 2026–27, both the maintenance of yield from taxes and the development of IT opportunities are of high priority. The Department will:

- continue to promote taxpayers' compliance through publicity programmes and enhanced services;
- strengthen the effort in promoting the use of electronic services and encourage taxpayers to make greater use of electronic services through the use of the three new tax portals and electronic filing of tax returns;
- strive to expand Hong Kong's network of comprehensive avoidance of double taxation agreements with trading and investment partners, in particular jurisdictions participating in the Belt and Road Initiative and emerging markets;
- put in place a dedicated tax administration framework to implement the global minimum tax in accordance with the policy framework of the Global Anti-Base Erosion (GloBE) rules promulgated by the Organisation for Economic Co-operation and Development (OECD), as well as the Hong Kong minimum top-up tax from 1 January 2025, for collecting top-up tax from in-scope multinational enterprise (MNE) groups in Hong Kong. A Pillar Two Portal will be launched by phases to facilitate in-scope MNE groups to file electronically the top-up tax notifications and top-up tax returns that contain information required in the standardised GloBE Information Return for exchange with the relevant tax authorities;
- implement the first phase of mandatory electronic filing of profits tax returns, which will be applicable to entities of in-scope MNE groups;
- complete the legislative exercise in 2026 for implementing the Crypto-Asset Reporting Framework (CARF) promulgated by the OECD and develop a new portal to facilitate reporting crypto-asset service providers to report CARF information for exchange on a reciprocal basis with partner jurisdictions from 2028;
- complete the legislative exercise in 2026 for implementing the amended Common Reporting Standard (CRS) promulgated by the OECD, which covers digital financial products and provides for enhanced reporting and due diligence requirements, for the automatic exchange of financial account information under the amended CRS on a reciprocal basis with partner jurisdictions from 2029;
- continue to conduct the automatic exchange of financial account information and country-by-country reports with the relevant tax authorities according to the standards promulgated by the OECD; and
- continue to participate in other international tax co-operation initiatives.

### **Programme (2): Collection**

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	223.5	220.5	218.9 (–0.7%)	218.0 (–0.4%)
				(or –1.1% on 2025–26 Original)

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### *Aim*

8 The aim is to collect taxes due under the relevant ordinances in a cost-effective manner.

### *Brief Description*

9 This programme involves processing tax payments and refunds, and taking recovery actions in relation to default cases.

10 During 2025–26, the Department continued to promote the use of electronic services for tax payment.

11 The key performance measures are:

### *Targets*

	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
<i>Tax payment</i>				
receipts issued for tax payments made by electronic means within four working days (%).....	99	100	99	99
<i>Refund of tax</i>				
arising from overpayment of tax in excess of the amount demanded within 18 working days (%).....	98.0	99.9	98.0	98.0
arising from revision of assessment within ten working days (%).....	98	100	99	99

### *Indicators*

	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
<i>Collection of tax</i>			
payments processed.....	4 079 000	4 000 000	4 000 000
payments per post.....	83 245	81 633	85 106
provision per payment (\$).....	11.2	11.2	11.2
<i>Refund of tax</i>			
refunds made.....	681 000	660 000	630 000
refunds per post.....	22 700	22 000	21 000
provision per refund (\$).....	25.3	25.0	25.1
<i>Recovery of tax</i>			
completed recovery cases.....	293 000	275 000	275 000
completed recovery cases per post.....	993	939	958
provision per completed recovery case (\$).....	547.8	569.5	568.7

### *Matters Requiring Special Attention in 2026–27*

12 During 2026–27, the Department will continue to promote the use of electronic services for tax payment.

### **Programme (3): Investigation and Field Audit**

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	278.5	277.1	276.0 (–0.4%)	275.1 (–0.3%)
				(or –0.7% on 2025–26 Original)

### *Aim*

13 The aim is to counter tax evasion, minimise opportunities for tax avoidance and promote compliance by taxpayers.

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### *Brief Description*

14 This programme involves:

- tax investigation, imposition of penalties and institution of prosecution proceedings to deter tax evasion;
- field audit, including site visits and examination of accounting records of taxpayers, and promotion of compliance with taxation requirements; and
- audit on tax avoidance cases and rejection of unacceptable avoidance schemes so as to uphold the tax base of Hong Kong.

15 In 2025–26, the Department continued to combat tax evasion and counter tax avoidance schemes. The computer-assisted risk-based case selection programme was used to facilitate the identification of high-risk cases for audit and investigation.

16 The key performance measures are:

#### *Target*

	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
<i>Tax audit and investigation</i>				
field audit and tax investigation cases processed within two years (%).....	80.0	91.2	85.0	<b>85.0</b>

#### *Indicators*

	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
<i>Field audit and tax investigation</i>			
cases completed.....	1 803	1 805	<b>1 800</b>
back tax and penalty assessed (\$m) .....	2,810.7	2,700.0	<b>2,600.0</b>
cases per post .....	6.8	6.9	<b>6.9</b>
provision per case (\$).....	153,300	151,745	<b>151,667</b>
back tax and penalty per case (\$m).....	1.6	1.5	<b>1.4</b>
back tax and penalty per post (\$m).....	10.6	10.3	<b>10.0</b>
back tax and penalty per dollar of provision (\$).....	10.2	9.9	<b>9.5</b>
<i>Property tax compliance check</i>			
cases completed.....	362 000	363 000	<b>374 000</b>
back tax assessed (\$m).....	193.3	170.0	<b>173.0</b>
cases per post .....	72 400	72 600	<b>74 800</b>
provision per case (\$).....	5.8	5.8	<b>5.6</b>
back tax per case (\$).....	534	468	<b>463</b>
back tax per post (\$m).....	38.7	34.0	<b>34.6</b>
back tax per dollar of provision (\$).....	92.0	81.0	<b>82.4</b>

### *Matters Requiring Special Attention in 2026–27*

17 During 2026–27, the Department will continue to combat tax evasion and counter tax avoidance schemes.

#### **Programme (4): Taxpayer Services**

	2024–25 (Actual)	2025–26 (Original)	2025–26 (Revised)	2026–27 (Estimate)
Financial provision (\$m)	35.7	35.6	35.6 (—)	<b>35.5</b> (–0.3%)
				(or –0.3% on 2025–26 Original)

#### *Aim*

18 The aim is to provide quality service to the public through the provision of timely and accurate tax information, thereby promoting tax compliance.

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### *Brief Description*

19 This programme involves the provision of telephone and over-the-counter enquiry services as well as personalised electronic services through the Internet, and investigation of complaints from members of the public.

20 To assist the public in completing tax returns, the Department extended the service hours of telephone enquiry services in May 2025. Service hours from Monday to Friday were extended by one and a half hours till 7:00 p.m. and additional service was also provided on Saturday from 9:00 a.m. till 1:00 p.m. During peak periods, the Department also redeployed manpower resources and employed part-time staff to strengthen the daytime telephone enquiry services.

21 The key performance measures are:

### *Targets*

	Target	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Plan)
<i>Enquiry service office</i>				
waiting time for over-the-counter enquiry service not to exceed ten minutes				
during peak hours (%).....	95.0	99.7	98.0	98.0
outside peak hours (%).....	99.0	99.9	99.0	99.0
connected telephone calls answered within three minutes				
July to April (%) .....	90	94	94	94
May to June (%).....	80.0	86.2	86.0	86.0
<i>Complaints</i>				
interim reply within seven working days (%) .....	99	100	99	99
substantial reply within 15 working days (%) .....	99	100	99	99
<i>eTAX account</i>				
access code notices issued for applications through GovHK within two working days (%) .....	98	100	98	98
electronic receipts issued for tax payments made by electronic means within two working days (%) .....	99	100	99	99

### *Indicators*

	2024–25 (Actual)	2025–26 (Revised Estimate)	2026–27 (Estimate)
<i>Over-the-counter enquiry service</i>			
enquiries .....	382 000	442 000	442 000
enquiries processed per post .....	13 643	15 786	15 786
<i>Telephone enquiry service</i>			
enquiries .....	1 662 000	1 576 000	1 592 000
enquiries processed per post .....	46 167	43 778	44 222
<i>Complaints</i>			
complaints processed .....	142	170	170
complaints processed per post.....	47	57	57

### *Matters Requiring Special Attention in 2026–27*

22 During 2026–27, the Department will continue to deliver quality customer service and promote the wider use of electronic services through which taxpayers can file tax returns, obtain tax information and documents and lodge requests for holdover of provisional tax and revision of assessment under the Individual Tax Portal and Business Tax Portal. In addition, service agents can conduct tax and/or business related electronic transactions on behalf of both individual and business clients under the Tax Representative Portal.

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### ANALYSIS OF FINANCIAL PROVISION

	2024–25 (Actual) (\$m)	2025–26 (Original) (\$m)	2025–26 (Revised) (\$m)	2026–27 (Estimate) (\$m)
<b>Programme</b>				
(1) Assessing Functions.....	1,534.5	1,529.9	1,529.8	1,522.1
(2) Collection.....	223.5	220.5	218.9	218.0
(3) Investigation and Field Audit .....	278.5	277.1	276.0	275.1
(4) Taxpayer Services.....	35.7	35.6	35.6	35.5
	2,072.2	2,063.1	2,060.3 (–0.1%)	2,050.7 (–0.5%)
				(or –0.6% on 2025–26 Original)

#### Analysis of Financial and Staffing Provision

##### Programme (1)

Provision for 2026–27 is \$7.7 million (0.5%) lower than the revised estimate for 2025–26. This is mainly due to the reduced operating expenses and a decrease of 48 posts.

##### Programme (2)

Provision for 2026–27 is \$0.9 million (0.4%) lower than the revised estimate for 2025–26. This is mainly due to the reduced operating expenses and a decrease of eight posts.

##### Programme (3)

Provision for 2026–27 is \$0.9 million (0.3%) lower than the revised estimate for 2025–26. This is mainly due to the reduced operating expenses and a decrease of three posts.

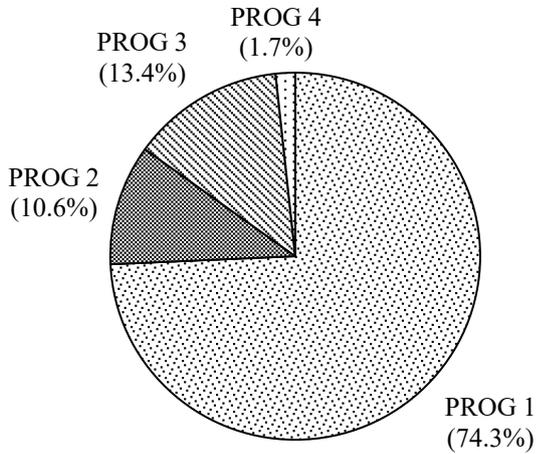
##### Programme (4)

Provision for 2026–27 is \$0.1 million (0.3%) lower than the revised estimate for 2025–26. This is mainly due to the reduced operating expenses.

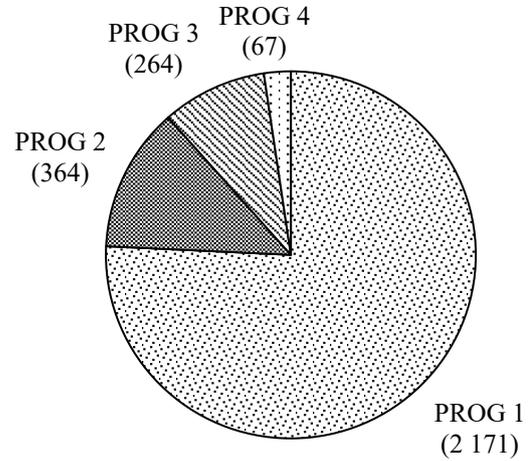
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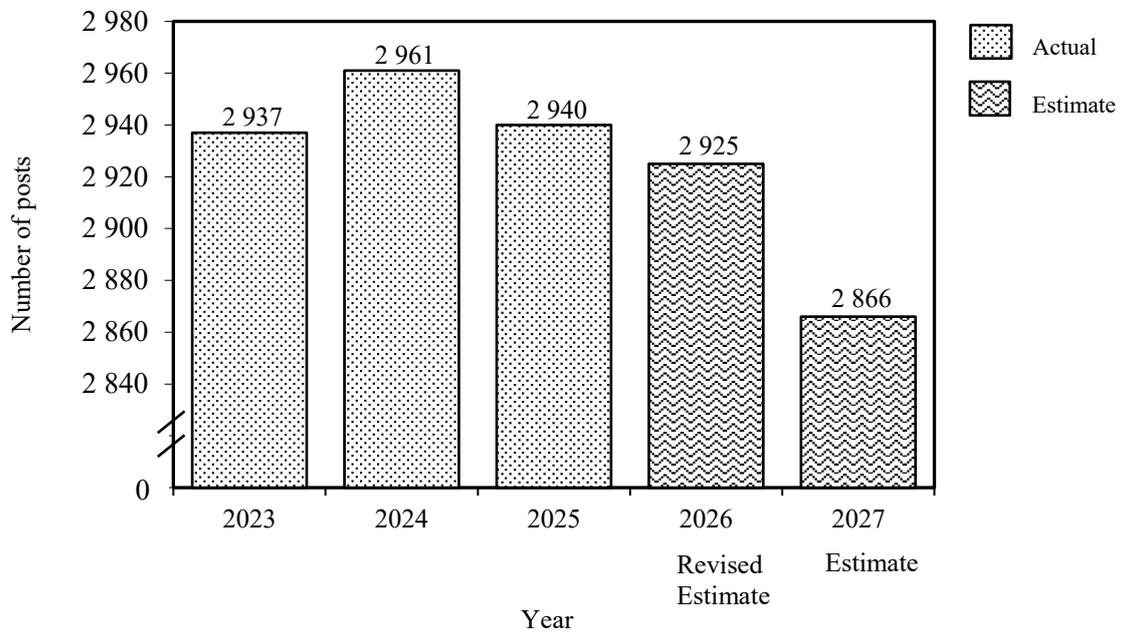
*Allocation of provision  
to programmes  
(2026-27)*



*Staff by programme  
(as at 31 March 2027)*



*Changes in the size of the establishment  
(as at 31 March)*



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Sub-head (Code)	Actual expenditure 2024-25	Approved estimate 2025-26	Revised estimate 2025-26	<b>Estimate 2026-27</b>
	\$'000	\$'000	\$'000	<b>\$'000</b>
<b>Operating Account</b>				
Recurrent				
000	Operational expenses .....	2,056,434	2,046,078	2,033,285
189	Interest on tax reserve certificates.....	15,459	16,000	26,000
209	Special legal expenses.....	297	1,000	1,000
	Total, Recurrent.....	<u>2,072,190</u>	<u>2,063,078</u>	<u>2,060,285</u>
	Total, Operating Account .....	<u>2,072,190</u>	<u>2,063,078</u>	<u>2,060,285</u>
<hr/>				
	Total Expenditure .....	<u><u>2,072,190</u></u>	<u><u>2,063,078</u></u>	<u><u>2,060,285</u></u>

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### Details of Expenditure by Subhead

The estimate of the amount required in 2026–27 for the salaries and expenses of the Inland Revenue Department is \$2,050,749,000. This represents a decrease of \$9,536,000 against the revised estimate for 2025–26 and \$21,441,000 against the actual expenditure in 2024–25.

#### *Operating Account*

#### Recurrent

**2** Provision of \$2,021,159,000 under *Subhead 000 Operational expenses* is for the salaries, allowances and other operating expenses of the Inland Revenue Department.

**3** The establishment as at 31 March 2026 will be 2 925 posts. It is expected that there will be a decrease of 59 posts in 2026–27. Subject to certain conditions, the controlling officer may under delegated power create or delete non-directorate posts during 2026–27, but the notional annual mid-point salary value of all such posts must not exceed \$1,463,791,000.

**4** An analysis of the financial provision under *Subhead 000 Operational expenses* is as follows:

	2024–25 (Actual) (\$'000)	2025–26 (Original) (\$'000)	2025–26 (Revised) (\$'000)	<b>2026–27 (Estimate) (\$'000)</b>
Personal Emoluments				
- Salaries .....	1,490,296	1,497,927	1,483,572	<b>1,488,126</b>
- Allowances .....	34,664	31,650	33,734	<b>31,819</b>
- Job-related allowances.....	57	92	179	<b>112</b>
Personnel Related Expenses				
- Mandatory Provident Fund contribution .....	6,418	7,600	5,599	<b>5,972</b>
- Civil Service Provident Fund contribution .....	103,640	116,634	113,830	<b>135,790</b>
Departmental Expenses				
- General departmental expenses .....	421,359	392,175	396,371	<b>359,340</b>
	2,056,434	2,046,078	2,033,285	<b>2,021,159</b>

**5** Provision of \$28,590,000 under *Subhead 189 Interest on tax reserve certificates* is for the payment of interest on tax reserve certificates by the Commissioner of Inland Revenue under the Tax Reserve Certificates Ordinance (Cap. 289).

**6** Provision of \$1 million under *Subhead 209 Special legal expenses* is for expenditure on court fees in connection with the registration of writs for tax recovery.