

**Bills Committee on Inland Revenue (Amendment) Bill 2014**

**List of follow-up actions arising from the discussion  
at the meeting on 27 May 2014**

- (a) Regarding the provision for taxpayers to elect joint assessment under salaries tax in Hong Kong, please provide information on the relevant arrangements in overseas jurisdictions.
- (b) Please provide the respective numbers and percentages of taxpayers in the past years –
  - (i) who elected joint assessment under salaries tax;
  - (ii) who actually benefited from reduced tax liability as a result of the election of joint assessment;
  - (iii) who elected personal assessment; and
  - (iv) who actually benefitted from reduced tax liability as a result of the election of personal assessment.