

Bills Committee on Inland Revenue (Amendment) Bill 2017

**List of follow-up actions arising from the discussion
at the meeting on 11 April 2017**

The Administration is requested to provide the following information relating to tax deduction for self-education expenses:

- (a) list of approved education providers and prescribed courses of education, in particular, courses on caring of chronic disease patients and ex-mentally ill persons taken by carers or healthcare professionals;
- (b) number of taxpayers who claimed the maximum deductible amount of \$80,000 for the year of assessment 2016-2017;
- (c) types of courses of education pursued by, and the occupations of, the taxpayers who successfully claimed deductions for self-education expenses for the year of assessment 2016-2017; and
- (d) estimated number of taxpayers who would claim the proposed maximum deductible amount of \$100,000 for the year of assessment 2017-2018.

Council Business Division 1
Legislative Council Secretariat
20 April 2017