

財經事務及庫務局



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By email (elee@legco.gov.hk)

26 June 2018

Miss Evelyn LEE  
Assistant Legal Adviser  
Legislative Council Secretariat  
Legislative Council Complex  
1 Legislative Council Road  
Central, Hong Kong

Dear Miss Lee,

**Inland Revenue (Amendment) (No. 5) Bill 2018 (“Bill”)**

Thank you for your letter of 25 June 2018.

The proposed section 41(1) under Clause 9 of the above Bill stipulates that an eligible individual may elect for personal assessment on his/her total income in accordance with Part 7 of the Inland Revenue Ordinance (Cap. 112). This individual can be single or married given there are no such restrictions specified. In other words, the provision serves to allow an individual (whether married or not) to elect for personal assessment on his/her own (or, in other words, **separately** in the case of a married individual). It relaxes the current restriction under the existing section 41(1A) that a married individual may not make an election for personal assessment unless his or her spouse does so too.

At the same time, the proposed section 41(1A) allows a married couple to **jointly** elect for personal assessment if either or both of them are eligible to do so.

With the above, we do not see a need to provide explicitly that each of a married couple may separately make an election for personal assessment. The proposed section 41(1) should be sufficiently clear to reflect this policy objective in a concise manner.

On your second question, if a married individual and the individual's spouse jointly elect for personal assessment under the proposed section 41(1A), a single assessment will be made on their total income resulting from aggregation of the total income of each spouse as reduced by relevant allowances. The tax assessment is the same irrespective of whether only one or both of them are eligible to elect for personal assessment.

Yours sincerely,



( Ms Pecvin Yong )

for Secretary for Financial Services and the Treasury

c.c.

Commissioner of Inland Revenue  
Department of Justice

(Attn: Mr KK CHIU)  
(Attn: Ms Rayne CHAI)