Tax Administration 2024

Comparative Information on OECD and Other Advanced and Emerging Economies

The information in this document relates to Fiscal Year 2022 and is based on the OECD report *Tax Administration 2024: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2024), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2024.

Hong Kong (China) (HKG)

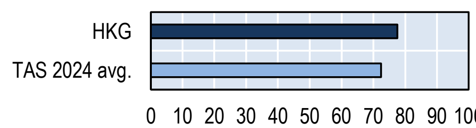
Collection and expenditure

Total net revenue collected (in millions of local currency)	378 516
Total operating expenditure of the tax administration (in millions of local currency)	1 759

Net revenue collection of the tax administration

As a percent of total government revenue	Net revenue composition by major revenue type (%)				
	PIT	CIT	VAT	SSC	Other
60.8	24.1	42.8	-	-	33.1

Salary cost as percent of operating expenditure



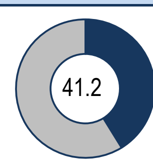
Taxpayer population

Active taxpayers (in millions) by major revenue type

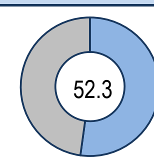
PIT	CIT	VAT
3.03	0.52	-

Active PIT taxpayers as percent of citizen population

HKG



TAS 2024 avg.

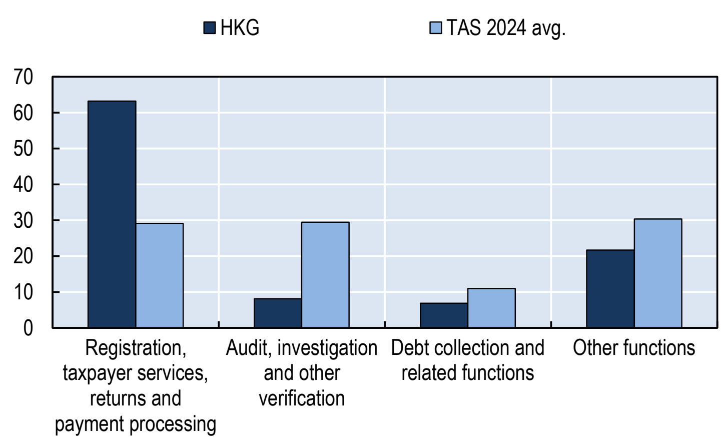


Staff

No. of FTEs of the tax administration	2 934

Staff metrics	HKG (in percent)	TAS 2024 avg. (in percent)
Staff under 45 years old	52.8	45.4
Staff with 10 or more years of service	54.9	63.6
Total female staff	67.1	57.0
Female executives	55.6	42.3
Staff hiring rate	5.9	7.3
Staff attrition rate	9.4	7.2

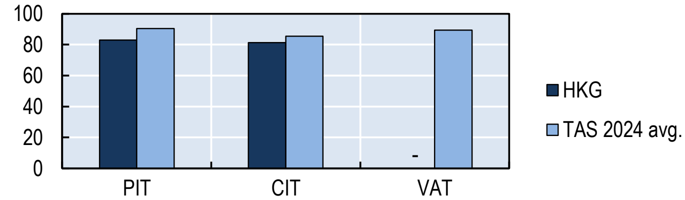
FTEs by function of the tax administration (in percent)



Hong Kong (China) (HKG)

Return filing

On-time filing: Returns received on-time as a percent of returns received



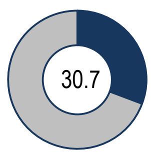
Returns received electronically (in percent)

Revenue type	HKG	TAS 2024 avg.
PIT	29.3	89.4
CIT	0.5	94.7
VAT	-	98.1

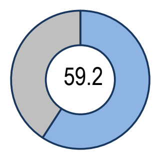
Audit and verification

Audits with adjustment as a percent of audits completed

HKG



TAS 2024 avg.

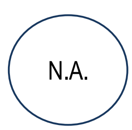


Additional assessments through audits as a percent of tax collections	HKG	TAS 2024 avg.
	1.0	3.7

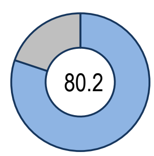
Payment

Estimated percentage of total PIT withheld by third parties and subsequently paid to the administration

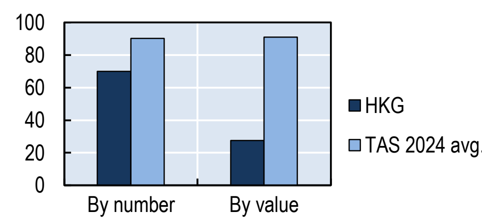
HKG



TAS 2024 avg.



Electronic payment proportions (in percent)



Debt collection

Arrears ratios	HKG	TAS 2024 avg.
Total year-end arrears as a percent of total net revenue	12.9	29.3
Collectable arrears as a percent of total year-end arrears	70.4	52.7

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2024 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction’s practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

Legend

PIT: Personal income tax	SSC: Social security contributions
CIT: Corporate income tax	FTEs: Full time employees
VAT: Value added tax	N.A.: Data not available

Access the 2024 publication and data: https://oe.cd/tas2024

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For more information

Contact us by email: fta@oecd.org

Visit our public website: https://oe.cd/fta