Tax Administration 2023

Comparative Information on OECD and Other Advanced and Emerging Economies

The information in this document relates to Fiscal Year 2021 and is based on the OECD report *Tax Administration 2023: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2023), 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 2023.



Hong Kong (China) (HKG)

Collection and expenditure

Total net revenue collected (in millions of local currency)

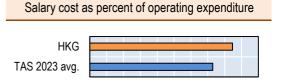
330 820

Total operating expenditure of the tax administration (in millions of local currency)

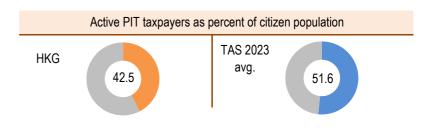
1 756

0 10 20 30 40 50 60 70 80 90 100

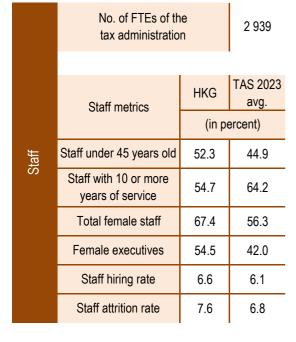
Net revenue collection of the tax administration					
As a percent of total	Net revenue composition by major revenue type (%)				
government revenue	PIT	CIT	VAT	SSC	Other
47.7	27.6	39.1	-	-	33.3

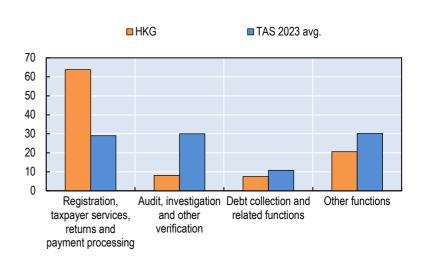


	Active taxpayers (in millions)			
ayer latior	PIT	CIT	VAT	
Тахр	3.15	0.54	-	
. 52				

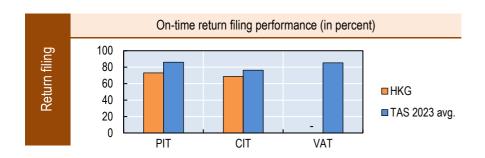


FTEs by function of the tax administration (in percent)





Hong Kong (China) (HKG)



Returns filed electronically (in percent)			
	HKG	TAS 2023	
	TING	avg.	
PIT	26.8	87.0	
CIT	0.4	94.9	
VAT	-	97.1	

Audits with adjustment as a percent of audits completed

HKG

TAS 2023
avg.

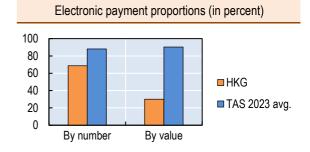
62.1

Additional assessments through audits as a percent of tax collections	HKG	TAS 2023 avg.
	1.7	3.7

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

TAS 2023 avg.

81.3



Uo		HKG	TAS 2023 avg.
Debt Ilecti	Total year-end arrears as a percent of total net revenue	15.2	31.8
8	Collectable arrears as a percent of total year-end arrears	67.5	55.2

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 2023 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.

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

Access the 2023 publication and data: https://oe.cd/TAS

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