

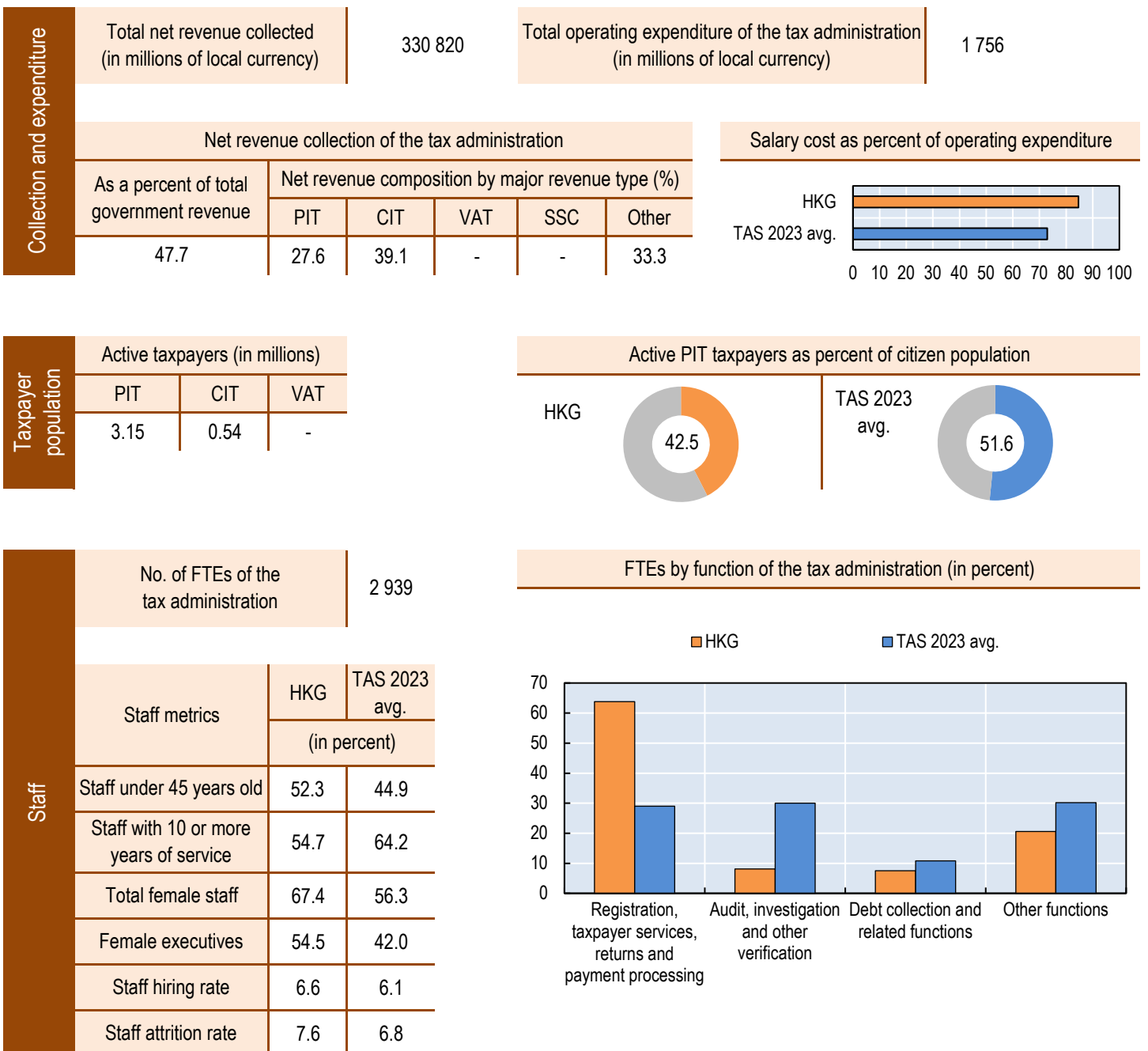
Tax Administration 2023

Comparative Information on OECD and Other Advanced and Emerging Economies

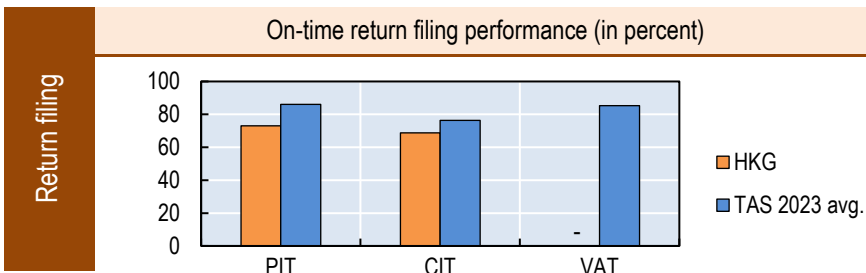
The information in this document relates to Fiscal Year 2021 and is based on the OECD report *Tax Administration 2023: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2023), data for which has been provided by participating tax administrations through the International 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)

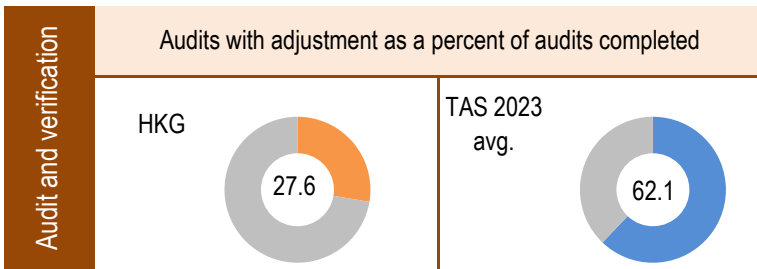


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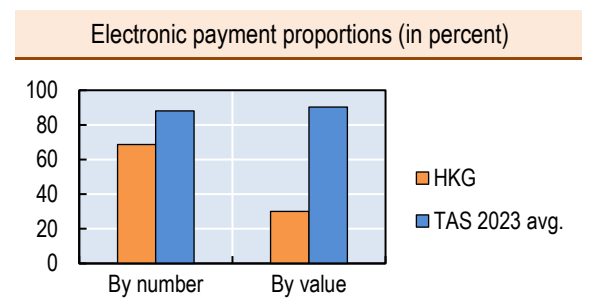
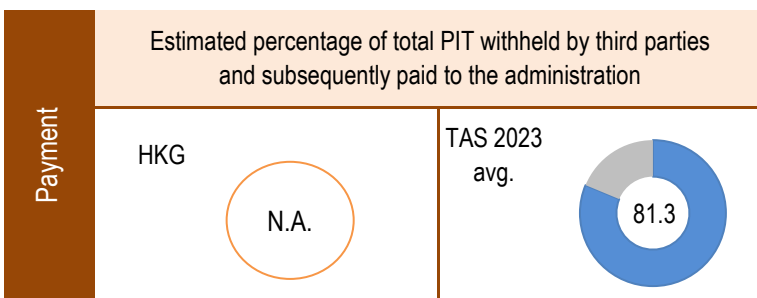
Returns filed electronically (in percent)

	HKG	TAS 2023 avg.
PIT	26.8	87.0
CIT	0.4	94.9
VAT	-	97.1



Additional assessments through audits as a percent of tax collections

	HKG	TAS 2023 avg.
	1.7	3.7



Debt collection

	HKG	TAS 2023 avg.
Total year-end arrears as a percent of total net revenue	15.2	31.8
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.

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 2023 publication and data:

<https://oe.cd/TAS>

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For more information

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<https://oe.cd/fta>