

**HONG KONG SPECIAL ADMINISTRATIVE REGION**

**ORDINANCE NO. 1 OF 2022**



Carrie LAM  
Chief Executive  
13 April 2022

An Ordinance to amend the Inland Revenue Ordinance to give effect to a proposal concerning tax concessions in the Budget introduced by the Government for the 2022–2023 financial year.

[14 April 2022]

Enacted by the Legislative Council.

**1. Short title**

This Ordinance may be cited as the Revenue (Tax Concessions) Ordinance 2022.

**2. Inland Revenue Ordinance amended**

The Inland Revenue Ordinance (Cap. 112) is amended as set out in section 3.

**3. Schedule 43 amended (reduction of taxes)**

At the end of Schedule 43—

**Add**

“For the year of assessment 2021/22

Column 1 (section)	Column 2 (prescribed percentage or prescribed amount)
1. Salaries tax	
(a) section 100(1)(a)	100%
(b) section 100(1)(b)	\$10,000
2. Profits tax	
(a) section 100(2)(a)	100%
(b) section 100(2)(b)	\$10,000
3. Tax under personal assessment	
(a) section 100(4)(a)	100%
(b) section 100(4)(b)	\$10,000”.