

27. Use the information in the given table to answer this question.

For the year of assessment 2007, the total chargeable income of two friends, Kwong Fui and Tiong Ghee, is \$200 000. The chargeable income of Kwong Fui is at least \$40 000 and at most \$80 000. Let the chargeable income of Kwong Fui be \$ x .

- (a) Find
- (i) the chargeable income of Tiong Ghee in terms of x ,
 - (ii) the range of the chargeable income of Tiong Ghee.
- (b) Express and simplify in terms of x , the individual income tax of
- (i) Kwong Fui,
 - (ii) Tiong Ghee.
- (c) The total individual income tax payable by Kwong Fui and Tiong Ghee is \$15 300. Form an equation in x and solve it.
- (d) Hence, calculate
- (i) the chargeable income of,
 - (ii) the individual income tax payable by each of them.

For year of assessment 2007	Chargeable Income (\$)	Rate (%)	Gross Tax Payable (\$)
On the first	20 000	0	0
On the next	10 000	3.5	350
On the first	30 000		350
On the next	10 000	5.5	550
On the first	40 000		900
On the next	40 000	8.5	3 400
On the first	80 000		4 300
On the next	80 000	14	11 200
On the first	160 000		15 500
On the next	160 000	17	27 200
On the first	320 000		42 700
Above	320 000	20	