

收取稅款 Collection

本局收取的稅款，包括應繳稅款、補加稅、附加費和罰款等，附表 16 及 17 詳列本局在 2000 至 01 年度就入息及利得稅所徵收的補加稅、附加費和各類罰款。

收稅

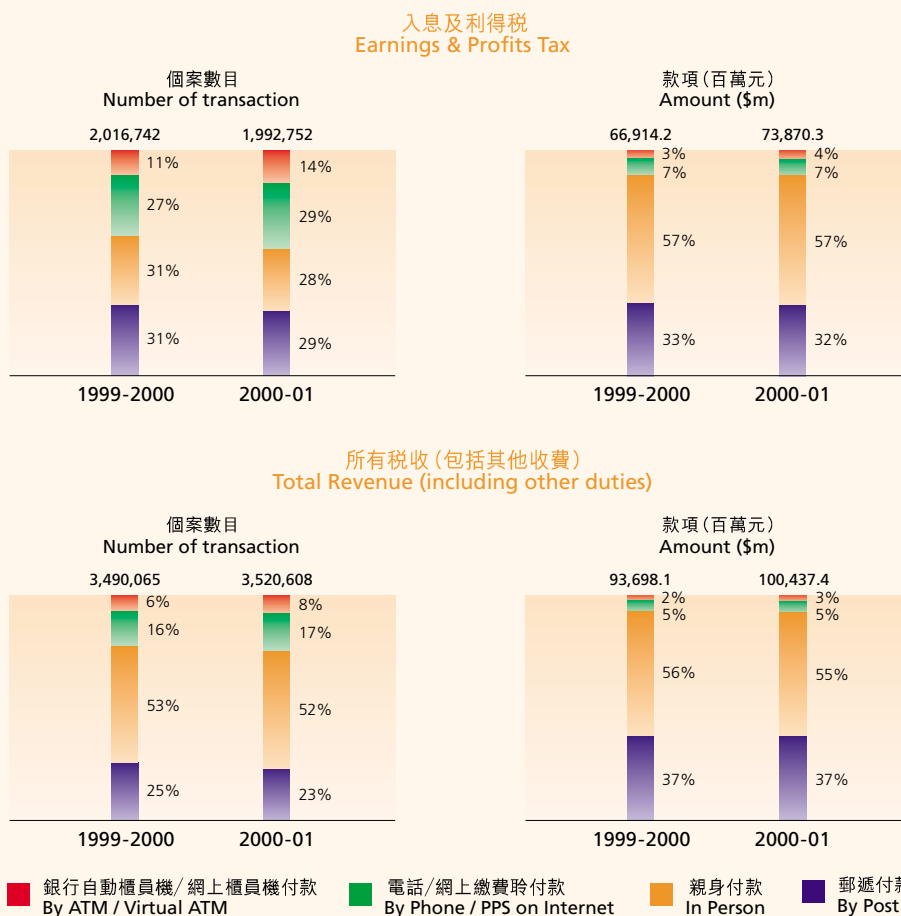
本局提供多種繳稅方法供納稅人選擇。圖 28 展示納稅人在 2000 至 01 年度所選用的繳稅方法。

Revenue collected by the Department includes tax, additional tax, surcharge and fines. Schedules 16 and 17 provide details of additional tax, surcharge and fines imposed by the Department in respect of Earnings and Profits Tax during 2000-01.

Collection of tax

There are various payment methods by which a taxpayer can choose to settle a tax liability. Figure 28 shows the payment methods used by taxpayers in 2000-01.

圖 28 繳稅方法
Figure 28 Payment methods



納稅人以電子方式繳稅(包括電話、銀行自動櫃員機和互聯網)的次數，持續錄得理想的升幅。2000至01年度，電子付款的數目較上一年度增加14%。就入息及利得稅個案而言，電子付款佔付款總數的43%。

退稅

本局會就不同原因退還稅款給納稅人，例如納稅人多繳應付稅款，或因修訂評稅而需退還稅款。退稅事宜會盡快安排。在2000至01年度，本局退還的款項合共約62億元(圖29)。

A continuous growth is recorded for electronic payments – by telephone, bank ATM or the Internet. The total number of such transactions made during 2000-01 increased by 14% over the previous year. 43% of the payments for Earnings and Profits Tax were made through electronic means.

Refund of tax

Refunds are made to taxpayers for various reasons, such as in respect of an overpayment of tax or arising from revision of an assessment. They are issued as expeditiously as possible. During 2000-01, tax refunds totalling \$6.2 billion were made (Figure 29).



圖29 退稅
Figure 29 Tax refunds

稅項種類 Type of Tax	1999-2000		2000-01	
	數目 Number	款項(百萬元) Amount (\$m)	數目 Number	款項(百萬元) Amount (\$m)
利得稅 Profits Tax	40,712	5,701.4	28,287	3,514.5
薪俸稅 Salaries Tax	334,001	1,387.6	307,974	1,285.4
物業稅 Property Tax	21,193	151.5	16,070	132.8
個人入息課稅 Personal Assessment	41,030	407.0	34,577	313.6
其他 Others	12,825	699.0	11,337	967.2
總額 Total	449,761	8,346.5	398,245	6,213.5

追討欠稅

納稅人須在繳稅通知書所列明的繳稅日期或之前繳交稅款。絕大部分納稅人均準時交稅。

未如期繳稅的人士，一般會被徵收5%附加費，如拖欠稅款超過6個月，會再被徵收欠款總額的10%附加費。

對於欠繳稅款的個案，本局會立即採取各種追討行動，包括向僱主、銀行和其他拖欠稅人士金錢或代欠稅人士保管金錢的人士發出追稅通知書，以及在區域法院進行民事訴訟。圖30列出本局所採取的追稅行動的有關數字。欠稅人士除了須繳付法院裁定的欠稅外，還須負責繳付法庭訟費及由訴訟開始至債項全數清繳期間的利息。圖31列出本局在2000至01年度收取的法庭訟費和債項利息。

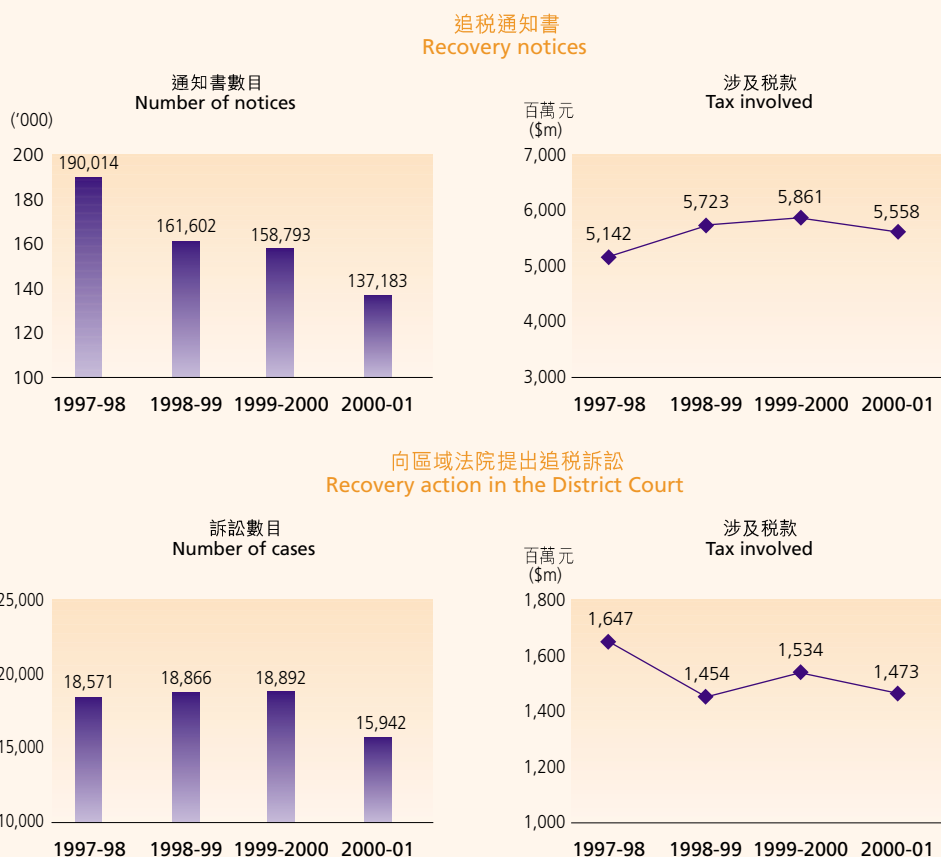
Recovery of tax in default

Taxpayers should pay tax on or before the due date shown on the demand notes issued to them. The vast majority of taxpayers settle their tax liabilities in a timely manner.

A late payment surcharge of 5% will generally be imposed where tax is in default. If a tax debt remains outstanding for more than six months after the due date, the Department may impose a further surcharge of 10% on the total unpaid amount.

Any tax in default is immediately recoverable. Recovery notices can be issued to third parties (including employers, bankers and other parties owing money to or holding money on behalf of the defaulting taxpayers) to effect collection. Action may also be commenced in the District Court. Figure 30 summarizes the recovery action taken by the Department. Upon entry of judgment, a defaulting taxpayer becomes liable to legal costs and interest on the judgment debt for the period from the date of commencement of the proceedings to the date of full settlement in addition to the outstanding tax. Figure 31 shows the legal costs and judgment interest collected during 2000-01.

圖30 追稅行動
Figure 30 Recovery action



欠税人士可能會被禁止離開香港。不過，這是需要局長向區域法院法官申請，而法官須在合理因由下相信該名人士意圖未有清繳稅款或未就清繳該筆稅款提交足夠保證而意圖離開或已離開香港往其他地方定居。有關法例亦訂明該名人士可就區域法院法官的判決向高等法院原訟法庭提出上訴的權利。

A person with tax in default may be prevented from leaving Hong Kong. This, however, requires the Commissioner to satisfy a District Court Judge that there are reasonable grounds for believing that the person intends to depart, or has departed, from Hong Kong to reside elsewhere without paying his tax or furnishing adequate security for payment of such tax. The relevant legislation also provides that the person concerned may appeal to the Court of First Instance of the High Court against a District Judge's decision.

圖31 2000至01年度收取的法庭訟費及債項利息
Figure 31 Legal Costs and Judgment Interest collected in 2000-01

	元 \$	元 \$
法庭訟費/Court Cost		
法庭費用/Court Fees	4,005,570	
執行費用/Execution Fees	<u>76,723</u>	4,082,293
定額訟費/Fixed Cost		1,474,938
債項利息/Judgment Interest		
判定債項前利息/Pre-judgment Interest	4,611,462	
判定債項後利息/Post-judgment Interest	<u>14,292,875</u>	<u>18,904,337</u>
訟費及利息總額/Total costs and interest collected		<u>24,461,568</u>



附表 16
SCHEDULE 16

入息及利得稅 — 所犯罪行及法院判處的罰款
EARNINGS & PROFITS TAX – OFFENCES COMMITTED AND COURT FINES IMPOSED

2000-01

	《稅務條例》 Inland Revenue Ordinance												總額 Total	
	不提交報稅表及其他罪行 〔第80(1)及(2)(d)條〕 Failure to submit return and other offences [Section 80(1) & (2)(d)]		不遵守法院命令 〔第80(2B)條〕 Failure to comply with Court Order [Section 80(2B)]		提供不正確的報稅表、陳述書或資料 〔第80(2)(a)、(b)及(c)條〕 Furnishing incorrect return, statement or information [Section 80(2)(a), (b) & (c)]		蓄意圖逃稅或協助他人逃稅 〔第82條〕 Wilfully with intent to evade tax or to assist other persons to evade tax [Section 82]		不遵守稅務條例第51C條 〔第80(1A)條〕 Failure to comply with the requirement of Section 51C [Section 80(1A)]		不遵守稅務條例第51條第2款的要求 通知其本人須課稅 〔第80(2)(e)條〕 Failure to comply with the requirement of Section 51(2) to notify the chargeability [Section 80(2)(e)]			
	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)
利得稅 Profits Tax														
• 法團 Corporations	4,192	10,913,300	379	1,836,850	4	130,000	5	2,152,048	0	0	0	0	4,580	15,032,198
• 非法團業務 Unincorporated Businesses	540	1,088,100	62	265,700	0	0	0	0	1	20,000	0	0	603	1,373,800
薪俸稅 Salaries Tax														
• 僱員 Employees	757	1,462,350	113	400,200	5	34,000	2	500,000	–	–	0	0	877	2,396,550
• 僱主 Employers	394	1,156,800	82	436,500	0	0	0	0	–	–	–	–	476	1,593,300
物業稅 Property Tax														
• 個別人士 Individuals	12	24,700	0	0	1	19,200	0	0	–	–	5	374,684	18	418,584
總額 Total	5,895	14,645,250	636	2,939,250	10	183,200	7	2,652,048	1	20,000	5	374,684	6,554	20,814,432

註一：法院判處的罰款並不屬於稅務局的收入。

Note 1: Fines do not form part of the revenue collected by the Inland Revenue Department.

註二：在2001年3月31日有待聆訊的傳票有4,347宗。

Note 2: The number of summonses pending hearing as at 31 March 2001 is 4,347.

附表17 入息及利得稅 – 所徵收的附加費、代替起訴罰款及補加稅
 SCHEDULE 17 EARNINGS & PROFITS TAX – SURCHARGES ADDED, OFFENCES COMPOUNDED AND ADDITIONAL TAX IMPOSED

2000-01

	物業稅 Property Tax		薪俸稅 Salaries Tax		利得稅(法團) Profits Tax (Corporations)		利得稅(非法團業務) Profits Tax (Unincorporated Businesses)		個人入息課稅 Personal Assessment		總額 Total	
	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)
因遲交稅款而徵收的附加費 Surcharge for late payment of tax	12,904	8,284,745	130,167	98,314,683	8,887	98,741,842	5,464	28,790,910	14,837	14,355,227	172,259	248,487,407
因違反《稅務條例》而徵收的 代替起訴罰款 Compound Penalties for offences under the Inland Revenue Ordinance												
• 第51(4B)條* Section 51(4B)*	–	–	16	32,100	9	23,200	8	32,200	–	–	33	87,500
• 第80(1)條 Section 80(1)	–	–	843	2,520,941	20	1,022,450	78	6,557,650	–	–	941	10,101,041
• 第80(2)條 Section 80(2)	599	4,073,495	4,731	90,983,164	5,010	233,126,386	2,295	211,625,117	89	71,400	12,724	539,879,562
• 第82(1)條 Section 82(1)	–	–	15	3,051,672	12	16,389,750	30	16,349,466	–	–	57	35,790,888
• 第82(2)條 Section 82(2)	–	–	–	–	–	–	1	272,000	–	–	1	272,000
根據《稅務條例》第82A條 徵收的補加稅 Additional Tax imposed under Section 82A of the Inland Revenue Ordinance	132	2,646,100	1,175	47,770,710	566	68,102,900	682	86,888,657	17	784,600	2,572	206,192,967
總額 Total	13,635	15,004,340	136,947	242,673,270	14,504	417,406,528	8,558	350,516,000	14,943	15,211,227	188,587	1,040,811,365

* 包括法院徵收的罰款
Including penalties imposed by the Court