

附表 1 入息及利得税 — 截至 2005 年 3 月 31 日止的年度内评定的税款及收取的款项

	物业税	薪俸税	利得税 (法团)	利得税 (非法团业务)	个人入息课税	总额
	(元)	(元)	(元)	(元)	(元)	(元)
本年度就各课税年度评定的税款 –						
2002 至 03 及之前的课税年度	81,140,324	342,523,923	6,414,804,119	(149,379,341)	497,985,143	7,187,074,168
2003 至 04 (只限最後评税)	96,280,503	227,341,463	(907,132,254)	328,674,560	2,510,121,064	2,255,285,336
2004 至 05 暂缴税及最後评税	1,007,909,736	35,460,214,257	52,921,466,396	5,584,701,848	945,248	94,975,237,485
评定税款总额	1,185,330,563	36,030,079,643	58,429,138,261	5,763,997,067	3,009,051,455	104,417,596,989
加： 应收款项 –						
承2004年3月31日止未缴税款	370,615,642	6,733,041,651	28,475,149,371	2,647,909,576	663,461,755	38,890,177,995
征收的附加费、代替起诉罚款 及补加税及税务上诉委员会判 给的堂费	12,979,438	237,547,783	612,142,039	209,281,016	11,772,685	1,083,722,961
缓缴税款的利息	9,794	4,015,290	27,162,693	2,398,032	1,353,048	34,938,857
撤帐收回	2,273,987	48,763,833	5,715,325	12,983,912	2,436,809	72,173,866
评定税款及应收款项总额 (a)	1,571,209,424	43,053,448,200	87,549,307,689	8,636,569,603	3,688,075,752	144,498,610,668
本年度收取的款项 –						
税收净额	1,102,588,136	33,772,313,098	51,975,620,011	5,879,274,974	2,953,755,390	95,683,551,609
(已扣除退税)	68,162,530	1,306,533,731	2,140,244,994	112,738,929	184,582,183	3,812,262,367
附加费、代替起诉罚款，补加税及 税务上诉委员会判给的堂费	13,015,181	214,885,653	564,901,268	196,254,612	8,455,704	997,512,418
缓缴税款的利息	1,507	3,344,464	21,631,939	1,970,089	1,197,666	28,145,665
收款净额 (b)	1,115,604,824	33,990,543,215	52,562,153,218	6,077,499,675	2,963,408,760	96,709,209,692
应缴税款、附加费等结余 (a) - (b)	455,604,600	9,062,904,985	34,987,154,471	2,559,069,928	724,666,992	47,789,400,976
减： 因抵销而不用收取	94,886,380	1,510,306,510	—	195,884,304	—	1,801,077,194
因无法追讨而撤除	14,642,432	153,226,608	481,989,653	118,705,015	29,453,694	798,017,402
2005年3月31日结转的 未缴税款、附加费等	346,075,788	7,399,371,867	34,505,164,818	2,244,480,609	695,213,298	45,190,306,380
减： 在反对或上诉中	15,963,695	1,243,128,635	22,658,618,384	832,621,475	229,598,293	24,979,930,482
列作撤帐但有待批准	994,830	4,664,985	128,349,245	3,110,896	598,660	137,718,616
已评定但未到期缴付	168,197,494	4,269,368,591	9,697,378,977	517,627,789	181,332,526	14,833,905,377
截至2005年3月31日止 欠缴的税款、附加费等净额	160,919,769	1,882,209,656	2,020,818,212	891,120,449	283,683,819	5,238,751,905