

附表 1 入息及利得稅 — 截至 2005 年 3 月 31 日止的年度內評定的稅款及收取的款項

	物業稅	薪俸稅	利得稅 (法團)	利得稅 (非法團業務)	個人入息課稅	總額
	(元)	(元)	(元)	(元)	(元)	(元)
本年度就各課稅年度評定的稅款 —						
2002 至 03 及之前的課稅年度	81,140,324	342,523,923	6,414,804,119	(149,379,341)	497,985,143	7,187,074,168
2003 至 04 (只限最後評稅)	96,280,503	227,341,463	(907,132,254)	328,674,560	2,510,121,064	2,255,285,336
2004 至 05 暫繳稅及最後評稅	1,007,909,736	35,460,214,257	52,921,466,396	5,584,701,848	945,248	94,975,237,485
評定稅款總額	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： 應收款項 —						
承2004年3月31日止未繳稅款	370,615,642	6,733,041,651	28,475,149,371	2,647,909,576	663,461,755	38,890,177,995
徵收的附加費、代替起訴罰款 及補加稅及稅務上訴委員會判 給的堂費	12,979,438	237,547,783	612,142,039	209,281,016	11,772,685	1,083,722,961
緩繳稅款的利息	9,794	4,015,290	27,162,693	2,398,032	1,353,048	34,938,857
撤帳收回	2,273,987	48,763,833	5,715,325	12,983,912	2,436,809	72,173,866
評定稅款及應收款項總額 (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
本年度收取的款項 —						
稅收淨額	1,102,588,136	33,772,313,098	51,975,620,011	5,879,274,974	2,953,755,390	95,683,551,609
(已扣除退稅)	68,162,530	1,306,533,731	2,140,244,994	112,738,929	184,582,183	3,812,262,367
附加費、代替起訴罰款、補加稅及 稅務上訴委員會判給的堂費	13,015,181	214,885,653	564,901,268	196,254,612	8,455,704	997,512,418
緩繳稅款的利息	1,507	3,344,464	21,631,939	1,970,089	1,197,666	28,145,665
收款淨額 (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
應繳稅款、附加費等結餘 (a) - (b)	455,604,600	9,062,904,985	34,987,154,471	2,559,069,928	724,666,992	47,789,400,976
減： 因抵銷而不用收取	94,886,380	1,510,306,510	—	195,884,304	—	1,801,077,194
因無法追討而撤除	14,642,432	153,226,608	481,989,653	118,705,015	29,453,694	798,017,402
2005年3月31日結轉的 未繳稅款、附加費等	346,075,788	7,399,371,867	34,505,164,818	2,244,480,609	695,213,298	45,190,306,380
減： 在反對或上訴中	15,963,695	1,243,128,635	22,658,618,384	832,621,475	229,598,293	24,979,930,482
列作撤帳但有待批准	994,830	4,664,985	128,349,245	3,110,896	598,660	137,718,616
已評定但未到期繳付	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 欠繳的稅款、附加費等淨額	160,919,769	1,882,209,656	2,020,818,212	891,120,449	283,683,819	5,238,751,905