

附表 1 入息及利得稅 — 截至2012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－						
2009-10 及之前的課稅年度	106,997,153	436,278,966	2,338,353,845	51,378,672	485,792,801	3,418,801,437
2010-11(只限最後評稅)	269,797,205	434,650,139	(1,386,210,523)	665,799,515	4,111,640,011	4,095,676,347
2011-12 暫繳稅及最後評稅	1,725,322,453	53,585,317,040	109,985,146,183	4,203,775,827	1,608,203	169,501,169,706
評定稅款總額	2,102,116,811	54,456,246,145	110,937,289,505	4,920,954,014	4,599,041,015	177,015,647,490
加： 應收款項－						
承2011年3月31日止未繳稅款	375,515,038	8,196,629,835	46,117,084,643	3,022,295,788	603,116,983	58,314,642,287
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	16,696,433	241,481,933	578,861,855	154,390,292	7,854,263	999,284,776
緩繳稅款的利息	11,433	922,177	947,253,456	1,613,069	368,554	950,168,689
撤帳收回	2,113,689	39,830,063	9,375,055	11,277,561	2,889,284	65,485,652
評定稅款及應收款項總額 (a)	2,496,453,404	62,935,110,153	158,589,864,514	8,110,530,724	5,213,270,099	237,345,228,894
本年度收取的款項－						
稅收淨額	1,933,558,195	51,537,248,227	112,328,828,484	4,663,455,401	4,504,263,096	174,967,353,403
(已扣除退稅)	(84,226,024)	(2,130,434,872)	(5,015,035,401)	(172,020,687)	(235,313,891)	(7,637,030,875)
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	14,857,445	222,933,137	529,752,832	135,979,003	7,586,281	911,108,698
緩繳稅款的利息	12,918	1,141,718	940,020,123	1,835,099	369,034	943,378,892
收款淨額 (b)	1,948,428,558	51,761,323,082	113,798,601,439	4,801,269,503	4,512,218,411	176,821,840,993
應繳稅款、附加費等結餘 (a)－(b)	548,024,846	11,173,787,071	44,791,263,075	3,309,261,221	701,051,688	60,523,387,901
減： 因抵銷而不用收取	148,147,224	2,019,289,344	—	569,994,504	—	2,737,431,072
因無法追討而撤除	1,800,803	44,660,142	426,467,076	20,318,938	4,042,998	497,289,957
2012年3月31日結轉的未繳稅款、附加費等	398,076,819	9,109,837,585	44,364,795,999	2,718,947,779	697,008,690	57,288,666,872
減： 在反對或上訴中	9,111,676	783,470,612	30,138,451,494	1,167,934,842	255,843,366	32,354,811,990
列作撤帳但有待批准	1,834,484	345,865	985,449	3,471,561	204,989	6,842,348
已評定但未到期繳付	227,031,380	6,302,365,280	10,227,612,945	485,774,181	275,034,400	17,517,818,186
截至2012年3月31日止欠繳的稅款、附加費等淨額	160,099,279	2,023,655,828	3,997,746,111	1,061,767,195	165,925,935	7,409,194,348