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## 附表

## 1

## 入息及利得税 — 截至 2023 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<br>(法团)            | 利得税<br>(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 —                       |                      |                       |                        |                       |                      |                        |
| 2020-21 及之前的课税年度                       | 466,480,495          | 489,721,438           | 3,692,972,525          | (126,798,675)         | 453,770,702          | <b>4,976,146,485</b>   |
| 2021-22(只限最后评税)                        | 227,013,138          | (32,962,937)          | (2,631,149,821)        | 761,596,921           | 6,223,860,023        | <b>4,548,357,324</b>   |
| 2022-23 暂缴税及最后评税                       | 3,695,524,873        | 83,063,889,693        | 169,099,415,463        | 6,752,617,460         | 5,310,396            | <b>262,616,757,885</b> |
| <b>评定税款总额</b>                          | <b>4,389,018,506</b> | <b>83,520,648,194</b> | <b>170,161,238,167</b> | <b>7,387,415,706</b>  | <b>6,682,941,121</b> | <b>272,141,261,694</b> |
| 加：应收款项 —                               |                      |                       |                        |                       |                      |                        |
| 承 2022 年 3 月 31 日止未缴税款                 | 1,392,609,182        | 15,654,844,157        | 42,480,104,904         | 4,126,379,939         | 694,847,770          | <b>64,348,785,952</b>  |
| 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         | 81,968,807           | 395,703,936           | 719,367,108            | 231,643,592           | 11,336,849           | <b>1,440,020,292</b>   |
| 缓缴税款的利息                                | 361,335              | 864,641               | 28,754,024             | 4,880,419             | 1,470,420            | <b>36,330,839</b>      |
| 撇帐收回                                   | 608,568              | 9,557,529             | 1,005,106              | 2,894,858             | 959,060              | <b>15,025,121</b>      |
| <b>评定税款及应收款项总额 (a)</b>                 | <b>5,864,566,398</b> | <b>99,581,618,457</b> | <b>213,390,469,309</b> | <b>11,753,214,514</b> | <b>7,391,555,220</b> | <b>337,981,423,898</b> |
| 本年度收取的款项 —                             |                      |                       |                        |                       |                      |                        |
| 税收净额                                   | 3,777,607,409        | 79,195,053,736        | 166,695,260,994        | 6,908,813,156         | 6,709,901,230        | <b>263,286,636,525</b> |
| (已扣除退税)                                | 203,349,897          | 5,622,364,106         | 11,409,476,068         | 463,716,323           | 659,431,717          | <b>18,358,338,111</b>  |
| 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            | 64,202,574           | 294,498,440           | 365,479,893            | 212,846,491           | 8,476,528            | <b>945,503,926</b>     |
| 缓缴税款的利息                                | 342,200              | 822,140               | 27,152,960             | 2,916,873             | 1,463,244            | <b>32,697,417</b>      |
| <b>收款净额 (b)</b>                        | <b>3,842,152,183</b> | <b>79,490,374,316</b> | <b>167,087,893,847</b> | <b>7,124,576,520</b>  | <b>6,719,841,002</b> | <b>264,264,837,868</b> |
| 应缴税款、附加费等结余 (a) - (b)                  | 2,022,414,215        | 20,091,244,141        | 46,302,575,462         | 4,628,637,994         | 671,714,218          | <b>73,716,586,030</b>  |
| 减：因抵销而不用收取                             | 509,911,088          | 4,572,018,095         | 0                      | 284,138,538           | 0                    | <b>5,366,067,721</b>   |
| 因无法追讨而撇除                               | 2,816,798            | 29,494,921            | 87,128,318             | 5,653,853             | 1,355,781            | <b>126,449,671</b>     |
| 2023 年 3 月 31 日结转的未缴税款、附加费等            | 1,509,686,329        | 15,489,731,125        | 46,215,447,144         | 4,338,845,603         | 670,358,437          | <b>68,224,068,638</b>  |
| 减：在反对或上诉中                              | 10,172,361           | 493,198,724           | 25,732,503,715         | 294,656,215           | 241,512,832          | <b>26,772,043,847</b>  |
| 列作撇帐但有待批准                              | 0                    | 182,179               | 453,112                | 66,480                | 145,041              | <b>846,812</b>         |
| 已评定但未到期缴付                              | 586,333,506          | 8,945,070,573         | 10,589,546,184         | 757,682,176           | 135,518,231          | <b>21,014,150,670</b>  |
| <b>截至 2023 年 3 月 31 日止欠缴的税款、附加费等净额</b> | <b>913,180,462</b>   | <b>6,051,279,649</b>  | <b>9,892,944,133</b>   | <b>3,286,440,732</b>  | <b>293,182,333</b>   | <b>20,437,027,309</b>  |

附表  
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## 入息及利得税 — 发出的税单、评定的税款及收取的款项

|           | 2019-20          |                    | 2020-21          |                    | 2021-22          |                    | 2022-23          |                    |
|-----------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|
|           | 税单数目             | 评定的税款<br>(千元)      | 税单数目             | 评定的税款<br>(千元)      | 税单数目             | 评定的税款<br>(千元)      | 税单数目             | 评定的税款<br>(千元)      |
| 利得税 —     |                  |                    |                  |                    |                  |                    |                  |                    |
| 法团        | 134,444          | 153,198,153        | 122,577          | 132,513,843        | 126,024          | 148,753,113        | <b>142,447</b>   | <b>170,161,238</b> |
| 非法团业务     | 34,483           | 7,934,344          | 38,181           | 6,426,279          | 35,672           | 5,642,014          | <b>39,403</b>    | <b>7,387,416</b>   |
| 薪俸税       | 1,547,020        | 69,486,659         | 1,528,966        | 68,611,414         | 1,401,941        | 77,670,397         | <b>1,467,390</b> | <b>83,520,648</b>  |
| 物业税       | 137,194          | 4,146,971          | 150,134          | 4,241,087          | 157,405          | 4,097,603          | <b>168,171</b>   | <b>4,389,019</b>   |
| 个人入息课税    | 106,785          | 5,349,170          | 124,906          | 5,928,213          | 134,076          | 6,152,117          | <b>137,968</b>   | <b>6,682,941</b>   |
| <b>总数</b> | <b>1,959,926</b> | <b>240,115,297</b> | <b>1,964,764</b> | <b>217,720,836</b> | <b>1,855,118</b> | <b>242,315,244</b> | <b>1,955,379</b> | <b>272,141,262</b> |

|           | 2019-20      |                    | 2020-21      |                    | 2021-22      |                    | 2022-23      |                    |
|-----------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|
|           | 收取税款<br>(千元) |                    | 收取税款<br>(千元) |                    | 收取税款<br>(千元) |                    | 收取税款<br>(千元) |                    |
| 利得税 —     |              |                    |              |                    |              |                    |              |                    |
| 法团        |              | 149,427,519        |              | 129,489,658        |              | 162,088,120        |              | <b>167,087,894</b> |
| 非法团业务     |              | 6,472,804          |              | 6,050,008          |              | 5,247,452          |              | <b>7,124,577</b>   |
| 薪俸税       |              | 50,412,460         |              | 75,027,324         |              | 75,570,184         |              | <b>79,490,374</b>  |
| 物业税       |              | 2,806,485          |              | 3,957,178          |              | 3,984,485          |              | <b>3,842,152</b>   |
| 个人入息课税    |              | 4,999,787          |              | 6,293,727          |              | 6,457,339          |              | <b>6,719,841</b>   |
| <b>总数</b> |              | <b>214,119,055</b> |              | <b>220,817,895</b> |              | <b>253,347,580</b> |              | <b>264,264,838</b> |

附表  
3

法团 — 各行业所占的利得税最后评税额

| 行业                                | 下列课税年度的最后评税额       |              |                    |              |                    |              |
|-----------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                                   | 2019-20            |              | 2020-21            |              | 2021-22            |              |
|                                   | (千元)               | (%)          | (千元)               | (%)          | (千元)               | (%)          |
| 分销业—                              |                    |              |                    |              |                    |              |
| 零售                                | 2,542,225          | 1.8          | 1,768,392          | 1.3          | <b>2,468,503</b>   | <b>1.5</b>   |
| 批发、出入口                            | 25,494,442         | 18.0         | 27,728,764         | 19.9         | <b>39,672,508</b>  | <b>24.9</b>  |
| 香港以外地方的法团经营进出口业务                  | 28,444             | 0.1          | 42,898             | 0.1          | <b>40,306</b>      | <b>0.1</b>   |
| 公共事业                              | 5,578,012          | 4.0          | 4,397,678          | 3.2          | <b>5,458,278</b>   | <b>3.4</b>   |
| 地产                                | 27,527,758         | 19.6         | 25,380,903         | 18.3         | <b>24,054,135</b>  | <b>15.1</b>  |
| 投资及财务(银行业除外)                      | 10,630,913         | 7.6          | 12,877,756         | 9.3          | <b>13,973,442</b>  | <b>8.8</b>   |
| 银行业                               | 35,538,836         | 25.3         | 29,705,530         | 21.4         | <b>27,628,564</b>  | <b>17.3</b>  |
| 制造业—                              |                    |              |                    |              |                    |              |
| 成衣及制衣                             | 503,708            | 0.4          | 396,978            | 0.3          | <b>473,922</b>     | <b>0.3</b>   |
| 饮食产品                              | 531,111            | 0.4          | 369,466            | 0.3          | <b>369,848</b>     | <b>0.2</b>   |
| 钢铁及其他金属                           | 270,132            | 0.2          | 266,242            | 0.2          | <b>274,918</b>     | <b>0.2</b>   |
| 印刷及出版                             | 309,354            | 0.2          | 242,326            | 0.2          | <b>306,247</b>     | <b>0.2</b>   |
| 其他                                | 2,884,283          | 2.0          | 2,910,471          | 2.0          | <b>3,581,543</b>   | <b>2.2</b>   |
| 船务(包括船务代理、造船、船坞、旅游代理、空运代理及机位订票代理) | 1,123,075          | 0.8          | 1,857,669          | 1.3          | <b>3,635,569</b>   | <b>2.3</b>   |
| 酒店、酒楼及娱乐中心                        | 1,844,570          | 1.3          | 707,721            | 0.5          | <b>1,094,989</b>   | <b>0.7</b>   |
| 货物装卸、码头及货仓                        | 919,067            | 0.6          | 1,255,734          | 0.9          | <b>2,004,899</b>   | <b>1.3</b>   |
| 会所及社团                             | 1,684,950          | 1.2          | 1,697,379          | 1.2          | <b>2,466,140</b>   | <b>1.5</b>   |
| 保险公司及保险经纪                         | 2,897,168          | 2.1          | 3,651,102          | 2.6          | <b>4,564,976</b>   | <b>2.9</b>   |
| 非寓居于香港法团透过代理人经营行业(包括寄销税)          | 1,464,589          | 1.0          | 1,618,252          | 1.2          | <b>2,150,946</b>   | <b>1.3</b>   |
| 建筑承建商及工程                          | 3,386,491          | 2.4          | 2,996,093          | 2.1          | <b>2,972,257</b>   | <b>1.9</b>   |
| 飞机拥有人及操作人                         | 229,675            | 0.2          | 194,125            | 0.1          | <b>231,543</b>     | <b>0.1</b>   |
| 的士、出租汽车、公共小型巴士及汽船                 | 122,655            | 0.1          | 118,769            | 0.1          | <b>126,596</b>     | <b>0.1</b>   |
| 杂项                                | 15,011,535         | 10.7         | 18,697,280         | 13.5         | <b>21,825,345</b>  | <b>13.7</b>  |
| 总额                                | <b>140,522,993</b> | <b>100.0</b> | <b>138,881,528</b> | <b>100.0</b> | <b>159,375,474</b> | <b>100.0</b> |

附表  
4

## 非法团业务 — 各行业所占的利得税最后评税额

| 行业                       | 下列课税年度的最后评税额     |              |                  |              |                  |              |
|--------------------------|------------------|--------------|------------------|--------------|------------------|--------------|
|                          | 2019-20          |              | 2020-21          |              | 2021-22          |              |
|                          | (千元)             | (%)          | (千元)             | (%)          | (千元)             | (%)          |
| 地产发展商、投机买卖物业人士、地产经纪及分租业务 | 37,454           | 0.9          | 32,474           | 0.8          | <b>40,624</b>    | <b>0.9</b>   |
| 财务及证券业，包括股票经纪、证券商及保险经纪   | 562,952          | 13.1         | 400,561          | 10.0         | <b>369,611</b>   | <b>8.0</b>   |
| 建筑商、装修商及土木工程             | 49,919           | 1.2          | 53,871           | 1.4          | <b>58,010</b>    | <b>1.3</b>   |
| 分销业—                     |                  |              |                  |              |                  |              |
| 进出口                      | 49,248           | 1.2          | 57,641           | 1.5          | <b>61,271</b>    | <b>1.3</b>   |
| 批发                       | 25,403           | 0.6          | 28,554           | 0.7          | <b>34,451</b>    | <b>0.7</b>   |
| 零售                       | 221,418          | 5.1          | 215,047          | 5.4          | <b>256,476</b>   | <b>5.6</b>   |
| 制造业—                     |                  |              |                  |              |                  |              |
| 农作物行业及饮食产品制造商            | 3,411            | 0.1          | 3,153            | 0.1          | <b>4,358</b>     | <b>0.1</b>   |
| 布料及成衣                    | 1,645            | 0.0          | 1,535            | 0.0          | <b>2,318</b>     | <b>0.1</b>   |
| 化学品及机械工程                 | 39,770           | 0.9          | 60,120           | 1.5          | <b>63,427</b>    | <b>1.4</b>   |
| 印刷及出版                    | 4,511            | 0.1          | 4,072            | 0.1          | <b>5,547</b>     | <b>0.1</b>   |
| 其他                       | 12,041           | 0.3          | 15,460           | 0.4          | <b>18,520</b>    | <b>0.4</b>   |
| 酒店、酒楼及娱乐中心               | 53,402           | 1.2          | 37,784           | 0.9          | <b>43,865</b>    | <b>0.9</b>   |
| 运输（包括码头及货仓）              | 31,549           | 0.7          | 33,167           | 0.8          | <b>35,807</b>    | <b>0.8</b>   |
| 专业—                      |                  |              |                  |              |                  |              |
| 会计师                      | 323,104          | 7.5          | 405,707          | 10.1         | <b>368,514</b>   | <b>8.0</b>   |
| 建筑师、工程师、测量师等             | 3,598            | 0.1          | 1,714            | 0.0          | <b>2,772</b>     | <b>0.1</b>   |
| 医生及牙医                    | 959,297          | 22.3         | 783,146          | 19.5         | <b>945,132</b>   | <b>20.5</b>  |
| 律师及大律师                   | 1,457,345        | 33.9         | 1,438,282        | 35.8         | <b>1,809,252</b> | <b>39.3</b>  |
| 其他专业                     | 442,883          | 10.3         | 412,807          | 10.3         | <b>443,162</b>   | <b>9.6</b>   |
| 杂项                       | 21,929           | 0.5          | 29,106           | 0.7          | <b>43,596</b>    | <b>0.9</b>   |
| <b>总额</b>                | <b>4,300,879</b> | <b>100.0</b> | <b>4,014,201</b> | <b>100.0</b> | <b>4,606,713</b> | <b>100.0</b> |

附表  
5

按入息组别分析2021-22课税年度的薪俸税评税

| 每年入息                   | 纳税人数目            | 纳税人百分率        | 选择合并评税的数目     | 入息总额<br>(已作出个人进修开支及特惠扣除以外的扣除) | 总免税额<br>(见附表6的分析表) | 个人进修开支           | 特惠扣除             |                   |                |                   |                  |                  | 总应课税入息实额         | 最后税款               | 最后税款百分率           | 每名纳税人平均税款     |                  |
|------------------------|------------------|---------------|---------------|-------------------------------|--------------------|------------------|------------------|-------------------|----------------|-------------------|------------------|------------------|------------------|--------------------|-------------------|---------------|------------------|
|                        |                  |               |               |                               |                    |                  | 捐赠慈善机构的总额        | 居所贷款利息            | 长者住宿照顾开支       | 向认可退休计划支付的供款      | 可扣税强积金自愿性供款      | 合资格年金保费          |                  |                    |                   |               | 自愿医保计划的合资格保费     |
| (元)                    | (%)              | (%)           | (千元)          | (千元)                          | (千元)               | (千元)             | (千元)             | (千元)              | (千元)           | (千元)              | (千元)             | (千元)             | (千元)             | (千元)               | (%)               | (元)           |                  |
| 132,001 - 200,000      | 174,072          | 9.63          | 0             | 29,922,844                    | 23,151,155         | 31,004           | 93,738           | 63,124            | 2,123          | 614,430           | 34,935           | 12,411           | 69,046           | 5,850,878          | 0                 | 0.00          | <b>0</b>         |
| 200,001 - 300,000      | 385,154          | 21.32         | 18            | 97,302,955                    | 58,827,583         | 305,398          | 400,349          | 545,143           | 27,246         | 2,468,927         | 181,869          | 248,883          | 262,444          | 34,035,113         | 13,083            | 0.02          | <b>34</b>        |
| 300,001 - 400,000      | 323,760          | 17.92         | 2,150         | 112,232,417                   | 60,956,442         | 501,612          | 539,596          | 969,770           | 55,350         | 3,036,811         | 274,060          | 454,460          | 294,998          | 45,149,318         | 879,781           | 1.10          | <b>2,717</b>     |
| 400,001 - 500,000      | 227,201          | 12.58         | 6,680         | 101,393,890                   | 51,503,698         | 473,997          | 581,840          | 1,125,101         | 62,778         | 2,583,545         | 311,954          | 670,142          | 268,994          | 43,811,841         | 2,004,116         | 2.50          | <b>8,821</b>     |
| 500,001 - 600,000      | 163,227          | 9.03          | 8,443         | 89,187,401                    | 42,380,156         | 334,601          | 575,246          | 1,099,134         | 62,809         | 1,904,401         | 329,917          | 846,275          | 229,605          | 41,425,257         | 2,879,097         | 3.59          | <b>17,639</b>    |
| 600,001 - 700,000      | 110,979          | 6.14          | 8,907         | 71,765,297                    | 31,676,180         | 225,169          | 480,640          | 982,608           | 45,980         | 1,367,671         | 316,916          | 832,497          | 180,119          | 35,657,517         | 3,122,616         | 3.89          | <b>28,137</b>    |
| 700,001 - 800,000      | 92,789           | 5.14          | 7,635         | 69,180,859                    | 28,034,004         | 186,204          | 523,291          | 1,005,489         | 46,010         | 1,188,973         | 321,131          | 984,822          | 168,487          | 36,722,448         | 3,716,937         | 4.63          | <b>40,058</b>    |
| 800,001 - 900,000      | 69,555           | 3.85          | 5,526         | 59,254,347                    | 21,645,850         | 140,675          | 494,975          | 870,765           | 43,349         | 939,449           | 298,625          | 921,273          | 138,719          | 33,760,667         | 3,814,471         | 4.75          | <b>54,841</b>    |
| 900,001 - 1,000,000    | 45,028           | 2.49          | 3,984         | 42,572,775                    | 14,402,641         | 95,878           | 327,838          | 597,994           | 29,795         | 584,754           | 225,195          | 624,609          | 86,753           | 25,597,318         | 3,097,175         | 3.86          | <b>68,783</b>    |
| 1,000,001 - 1,500,000  | 112,126          | 6.21          | 7,322         | 134,687,193                   | 35,676,271         | 234,437          | 1,055,169        | 1,585,272         | 77,540         | 1,412,624         | 671,680          | 1,841,751        | 210,685          | 91,921,764         | 12,489,612        | 15.56         | <b>111,389</b>   |
| 1,500,001 - 2,000,000  | 42,792           | 2.37          | 2,173         | 73,197,746                    | 13,770,637         | 82,878           | 548,399          | 629,440           | 28,193         | 514,078           | 292,182          | 745,943          | 75,088           | 56,510,908         | 8,408,742         | 10.48         | <b>196,503</b>   |
| 2,000,001 - 3,000,000  | 31,769           | 1.76          | 1,295         | 76,061,040                    | 9,200,744          | 58,080           | 528,522          | 480,044           | 18,403         | 364,093           | 225,198          | 497,758          | 48,107           | 64,640,091         | 9,867,857         | 12.29         | <b>310,613</b>   |
| 3,000,001 - 5,000,000  | 16,734           | 0.93          | 439           | 62,858,059                    | 3,503,882          | 23,269           | 414,152          | 219,877           | 8,859          | 186,968           | 119,760          | 218,754          | 21,184           | 58,141,354         | 8,876,335         | 11.06         | <b>530,437</b>   |
| 5,000,001 - 7,500,000  | 5,678            | 0.31          | 36            | 34,149,794                    | 315,286            | 6,177            | 203,198          | 75,730            | 2,423          | 62,176            | 33,500           | 56,511           | 6,104            | 33,388,689         | 4,991,206         | 6.22          | <b>879,043</b>   |
| 7,500,001 - 10,000,000 | 2,138            | 0.12          | 9             | 18,350,049                    | 7,775              | 2,001            | 121,150          | 28,267            | 583            | 22,663            | 11,174           | 19,586           | 2,022            | 18,134,828         | 2,699,918         | 3.36          | <b>1,262,824</b> |
| 10,000,001及以上          | 3,643            | 0.20          | 3             | 90,191,259                    | 384                | 2,554            | 521,204          | 40,579            | 377            | 38,543            | 12,605           | 25,773           | 2,669            | 89,546,571         | 13,395,603        | 16.69         | <b>3,677,080</b> |
| <b>总数</b>              | <b>1,806,645</b> | <b>100.00</b> | <b>54,620</b> | <b>1,162,307,925</b>          | <b>395,052,688</b> | <b>2,703,934</b> | <b>7,409,307</b> | <b>10,318,337</b> | <b>511,818</b> | <b>17,290,106</b> | <b>3,660,701</b> | <b>9,001,448</b> | <b>2,065,024</b> | <b>714,294,562</b> | <b>80,256,549</b> | <b>100.00</b> | <b>44,423</b>    |

注：「纳税人数目」代表在实施一次性宽减100%税款(上限为10,000元)措施前须缴税的人口。

附表  
6

## 按入息组别分析2021-22课税年度获扣减的免税额

| 每年入息                   | 基本<br>免税额          | 已婚人士<br>免税额       | 子女<br>免税额         | 供养<br>兄弟姐妹<br>免税额 | 单亲<br>免税额        | 供养父母<br>免税额       | 供养父母<br>额外<br>免税额 | 供养<br>祖父母或<br>外祖父母<br>免税额 | 供养<br>祖父母或<br>外祖父母<br>额外<br>免税额 | 伤残配偶<br>免税额    | 伤残父母<br>免税额      | 伤残<br>祖父母或<br>外祖父母<br>免税额 | 伤残子女<br>免税额    | 伤残<br>兄弟姐妹<br>免税额 | 伤残人士<br>免税额    | 总免税额               |
|------------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|---------------------------|---------------------------------|----------------|------------------|---------------------------|----------------|-------------------|----------------|--------------------|
| (元)                    | (千元)               | (千元)              | (千元)              | (千元)              | (千元)             | (千元)              | (千元)              | (千元)                      | (千元)                            | (千元)           | (千元)             | (千元)                      | (千元)           | (千元)              | (千元)           | (千元)               |
| 132,001 - 200,000      | 22,977,504         | 0                 | 114               | 9,787             | 0                | 140,225           | 20,675            | 2,850                     | 0                               | 0              | 0                | 0                         | 0              | 0                 | 0              | <b>23,151,155</b>  |
| 200,001 - 300,000      | 49,841,220         | 1,998,216         | 722,231           | 110,850           | 166              | 4,157,975         | 1,761,625         | 84,425                    | 22,025                          | 0              | 38,400           | 675                       | 0              | 17,850            | 71,925         | <b>58,827,583</b>  |
| 300,001 - 400,000      | 39,068,832         | 7,334,976         | 2,608,270         | 174,225           | 17,789           | 7,306,575         | 3,781,400         | 177,975                   | 54,250                          | 13,200         | 275,775          | 5,025                     | 12,375         | 56,175            | 69,600         | <b>60,956,442</b>  |
| 400,001 - 500,000      | 25,319,316         | 9,342,432         | 5,310,627         | 150,263           | 234,753          | 6,842,075         | 3,511,225         | 201,250                   | 56,925                          | 30,750         | 340,050          | 9,375                     | 32,182         | 71,475            | 51,000         | <b>51,503,698</b>  |
| 500,001 - 600,000      | 16,989,588         | 9,112,752         | 7,066,712         | 97,013            | 285,516          | 5,584,350         | 2,525,900         | 161,000                   | 44,475                          | 33,750         | 310,200          | 8,625                     | 54,300         | 63,075            | 42,900         | <b>42,380,156</b>  |
| 600,001 - 700,000      | 10,923,396         | 7,451,664         | 6,446,725         | 60,713            | 221,232          | 4,249,175         | 1,771,025         | 121,475                   | 30,050                          | 23,700         | 235,650          | 7,425                     | 54,225         | 51,600            | 28,125         | <b>31,676,180</b>  |
| 700,001 - 800,000      | 9,080,940          | 6,334,416         | 6,382,007         | 53,062            | 204,666          | 3,928,850         | 1,528,400         | 102,000                   | 23,475                          | 22,275         | 232,125          | 8,250                     | 57,113         | 51,000            | 25,425         | <b>28,034,004</b>  |
| 800,001 - 900,000      | 6,807,636          | 4,747,248         | 5,244,129         | 40,125            | 142,587          | 3,124,400         | 1,123,875         | 76,625                    | 15,300                          | 16,050         | 186,300          | 6,900                     | 51,825         | 45,450            | 17,400         | <b>21,645,850</b>  |
| 900,001 - 1,000,000    | 4,180,044          | 3,527,304         | 3,629,208         | 25,537            | 94,248           | 1,979,000         | 701,800           | 53,975                    | 9,775                           | 10,650         | 114,300          | 4,725                     | 30,900         | 29,700            | 11,475         | <b>14,402,641</b>  |
| 1,000,001 - 1,500,000  | 10,395,792         | 8,809,680         | 9,391,876         | 55,013            | 231,660          | 4,680,475         | 1,482,650         | 125,800                   | 21,975                          | 21,825         | 282,825          | 13,425                    | 79,425         | 63,150            | 20,700         | <b>35,676,271</b>  |
| 1,500,001 - 2,000,000  | 3,716,592          | 3,863,904         | 3,924,768         | 17,137            | 81,761           | 1,561,825         | 408,425           | 37,250                    | 5,900                           | 5,700          | 86,850           | 3,825                     | 28,650         | 22,275            | 5,775          | <b>13,770,637</b>  |
| 2,000,001 - 3,000,000  | 1,659,900          | 3,076,392         | 3,070,017         | 10,275            | 66,660           | 962,100           | 237,400           | 23,050                    | 2,850                           | 4,125          | 50,250           | 2,775                     | 19,200         | 13,350            | 2,400          | <b>9,200,744</b>   |
| 3,000,001 - 5,000,000  | 333,300            | 1,299,672         | 1,489,164         | 2,513             | 32,208           | 250,550           | 60,625            | 5,050                     | 950                             | 1,125          | 14,925           | 750                       | 8,700          | 3,825             | 525            | <b>3,503,882</b>   |
| 5,000,001 - 7,500,000  | 9,504              | 115,368           | 158,280           | 150               | 1,584            | 22,375            | 5,025             | 400                       | 50                              | 75             | 1,050            | 75                        | 975            | 225               | 150            | <b>315,286</b>     |
| 7,500,001 - 10,000,000 | 0                  | 2,640             | 3,960             | 0                 | 0                | 500               | 300               | 0                         | 0                               | 0              | 75               | 0                         | 225            | 0                 | 75             | <b>7,775</b>       |
| 10,000,001及以上          | 0                  | 264               | 120               | 0                 | 0                | 0                 | 0                 | 0                         | 0                               | 0              | 0                | 0                         | 0              | 0                 | 0              | <b>384</b>         |
| <b>总额</b>              | <b>201,303,564</b> | <b>67,016,928</b> | <b>55,448,208</b> | <b>806,663</b>    | <b>1,614,830</b> | <b>44,790,450</b> | <b>18,920,350</b> | <b>1,173,125</b>          | <b>288,000</b>                  | <b>183,225</b> | <b>2,168,775</b> | <b>71,850</b>             | <b>430,095</b> | <b>489,150</b>    | <b>347,475</b> | <b>395,052,688</b> |

附表  
7

物业统计资料 (在2023年3月31日)

| 物业分类                                                             | 物业数目             | %             |
|------------------------------------------------------------------|------------------|---------------|
| (i) 由个别人士独自拥有 [并不包括第 (iv) 项的单位] (租金 (如有的话) 在个别人士报税表内申报)          | 1,223,729        | 45.65         |
| (ii) 联名拥有、分权拥有及由非个别人士独自拥有 [并不包括第 (iv) 项的单位] -<br>出租 (申报在物业税报税表上) | 119,063          |               |
| 其他用途或空置                                                          | 464,748          | 21.78         |
| (iii) 由法团拥有而根据《税务条例》可豁免缴税                                        | 452,712          | 16.89         |
| (iv) 受转让限制的居者有其屋计划或私人机构参与发展计划单位                                  | 350,924          | 13.09         |
| (v) 新业权 - 有待分类                                                   | 69,472           | 2.59          |
| <b>总数</b>                                                        | <b>2,680,648</b> | <b>100.00</b> |

| 按物业的拥有人数目分类  | 物业数目             | %             |
|--------------|------------------|---------------|
| 物业有：         |                  |               |
| 1 个拥有人       | 1,941,325        | 72.42         |
| 2 个拥有人       | 679,546          | 25.35         |
| 3 个拥有人       | 34,982           | 1.30          |
| 4 个拥有人       | 10,729           | 0.40          |
| 5 个拥有人       | 5,061            | 0.19          |
| 6 至 10 个拥有人  | 7,192            | 0.27          |
| 11 至 20 个拥有人 | 1,613            | 0.06          |
| 超过 20 个拥有人   | 200              | 0.01          |
| <b>总数</b>    | <b>2,680,648</b> | <b>100.00</b> |



附表  
8

## 商业登记统计资料

| 财政年度                                    | 2019-20   | 2020-21   | 2021-22   | 2022-23          |
|-----------------------------------------|-----------|-----------|-----------|------------------|
| 新商业登记的宗数                                | 151,654   | 140,607   | 140,219   | <b>162,265</b>   |
| 重开商业登记的宗数                               | 14,502    | 9,618     | 10,002    | <b>11,730</b>    |
| 取消商业登记的宗数                               | 146,791   | 137,193   | 152,774   | <b>138,294</b>   |
| 在 3 月 31 日商业登记的数目                       | 1,537,116 | 1,550,148 | 1,547,595 | <b>1,583,296</b> |
| 已缴费商业登记证的数目 (包括获宽免年费的登记证)*              | 1,536,705 | 1,587,411 | 1,578,054 | <b>1,658,152</b> |
| 豁免缴交商业登记费的宗数                            | 11,403    | 9,850     | 9,808     | <b>9,448</b>     |
| 发出商业登记册摘录的数目                            | 412,159   | 457,171   | 445,024   | <b>438,385</b>   |
|                                         | (千元)      | (千元)      | (千元)      | (千元)             |
| 收取的商业登记费及罚款 (不包括破产欠薪保障基金征费)*            | 189,560   | 73,031    | 57,312    | <b>128,926</b>   |
| 法庭罚款                                    | 7,092     | 11,032    | 8,435     | <b>8,016</b>     |
| 截至 3 月 31 日止欠缴的商业登记费及罚款 (不包括破产欠薪保障基金征费) | 106,754   | 67,712    | 37,165    | <b>27,032</b>    |

\* 在 2019 年 4 月 1 日至 2023 年 3 月 31 日期间开始生效的商业及分行登记证获宽免年费。

附表  
9

印花税收入及印花税署的工作

| 财政年度             | 2019-20         |                  | 2020-21         |                  | 2021-22         |                  | 2022-23                |                        |
|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|------------------------|------------------------|
|                  | (百万元)           |                  | (百万元)           |                  | (百万元)           |                  | (百万元)                  |                        |
| 征税文件—            |                 |                  |                 |                  |                 |                  |                        |                        |
| • 物业转让契约及须课税合约   |                 | 33,071.5         |                 | 29,470.0         |                 | 32,843.6         |                        | <b>15,880.7</b>        |
| • 成交单据           |                 |                  |                 |                  |                 |                  |                        |                        |
| - 由印花税署收取        | 2,951.9         |                  | 3,506.6         |                  | 4,770.8         |                  | <b>3,327.0</b>         |                        |
| - 由香港联合交易所有限公司代收 | <u>30,278.7</u> | <u>33,230.6</u>  | <u>55,138.0</u> | <u>58,644.6</u>  | <u>61,150.0</u> | <u>65,920.8</u>  | <u><b>49,796.9</b></u> | <u><b>53,123.9</b></u> |
| • 租约             |                 | 672.4            |                 | 591.0            |                 | 610.8            |                        | <b>693.6</b>           |
| • 转让书            |                 | 1.2              |                 | 1.6              |                 | 1.0              |                        | <b>1.2</b>             |
| • 其他文件           |                 | 169.9            |                 | 254.4            |                 | 247.6            |                        | <b>252.8</b>           |
| 罚款               |                 | 52.2             |                 | 82.2             |                 | 53.0             |                        | <b>24.1</b>            |
| 因迟交而加征的税款        |                 | 0.2              |                 | 0.8              |                 | 0.5              |                        | <b>0.2</b>             |
| 印花税收入总额          |                 | <b>67,198.0</b>  |                 | <b>89,044.6</b>  |                 | <b>99,677.3</b>  |                        | <b>69,976.5</b>        |
| 到访印花税署的每日平均人数    |                 | <b>1,528</b>     |                 | <b>1,454</b>     |                 | <b>1,468</b>     |                        | <b>1,300</b>           |
| 全年加盖印花的文件数目      |                 | <b>1,599,781</b> |                 | <b>1,637,786</b> |                 | <b>1,580,345</b> |                        | <b>1,581,305</b>       |

附表  
10

## 遗产税 — 截至2023年3月31日止的年度内评定的税款及收取的款项

|                         | 2022年<br>4月1日前<br>发出的评税 | 2022-23 年度发出的评税  |                           |                             |                               |                    |            | 补加评税           | 总额 |
|-------------------------|-------------------------|------------------|---------------------------|-----------------------------|-------------------------------|--------------------|------------|----------------|----|
|                         |                         | 原本评税             |                           |                             |                               |                    |            |                |    |
|                         |                         | 遗产价值低于<br>200 万元 | 遗产价值<br>200 万元至<br>400 万元 | 遗产价值<br>400 万元至<br>1,000 万元 | 遗产价值<br>1,000 万元至<br>2,000 万元 | 遗产价值超过<br>2,000 万元 |            |                |    |
| (千元)                    | (千元)                    | (千元)             | (千元)                      | (千元)                        | (千元)                          | (千元)               | (千元)       |                |    |
| 承 2021-22 年度未缴税款        | 104,383                 | -                | -                         | -                           | -                             | -                  | -          | <b>104,383</b> |    |
| 减：取消的款项                 | -                       | -                | -                         | -                           | -                             | -                  | -          | -              |    |
| 承 2021-22 年度未缴税款净额      | 104,383                 | -                | -                         | -                           | -                             | -                  | -          | <b>104,383</b> |    |
| 评定税款净额                  | -                       | 4                | -                         | -                           | -                             | -                  | 30         | <b>34</b>      |    |
| 加征罚款                    | -                       | 2                | -                         | -                           | -                             | -                  | 8          | <b>10</b>      |    |
| 加征利息                    | 2,361                   | 19               | -                         | -                           | -                             | -                  | 15         | <b>2,395</b>   |    |
| 应缴款项总额                  | 106,744                 | 25               | -                         | -                           | -                             | -                  | 53         | <b>106,822</b> |    |
| 减：2022 年 4 月 1 日前预缴的款额  | -                       | -                | -                         | -                           | -                             | -                  | -          | -              |    |
| 2022-23 年度应缴的税款、罚款及利息净额 | 106,744                 | 25               | -                         | -                           | -                             | -                  | 53         | <b>106,822</b> |    |
| 减：未缴税款转入 2023-24 年度     | 103,486                 | -                | -                         | -                           | -                             | -                  | -          | <b>103,486</b> |    |
| 2022-23 年度缴付的税款、罚款及利息净额 | 3,258                   | 25               | -                         | -                           | -                             | -                  | 53         | <b>3,336</b>   |    |
| 加：就以后年度将发出的评税而预缴的税款及利息  | -                       | -                | -                         | 33                          | 4,600                         | -                  | 822        | <b>5,455</b>   |    |
| <b>2022-23 年度总税收</b>    | <b>3,258</b>            | <b>25</b>        | -                         | <b>33</b>                   | <b>4,600</b>                  | -                  | <b>875</b> | <b>8,791</b>   |    |

附表  
11

博彩税收入

| 财政年度                       | 2020-21    |                   | 2021-22    |                   | 2022-23           |                   |
|----------------------------|------------|-------------------|------------|-------------------|-------------------|-------------------|
|                            | (千元)       | (千元)              | (千元)       | (千元)              | (千元)              | (千元)              |
| 赛马                         |            |                   |            |                   |                   |                   |
| 日间赛事                       |            |                   |            |                   |                   |                   |
| 净投注金收入                     | 10,030,735 |                   | 10,851,570 |                   | <b>10,631,360</b> |                   |
| 博彩税                        |            | 7,291,370         |            | 7,935,105         |                   | <b>7,774,248</b>  |
| 夜间赛事                       |            |                   |            |                   |                   |                   |
| 净投注金收入                     | 7,658,053  |                   | 8,857,663  |                   | <b>8,768,795</b>  |                   |
| 博彩税                        |            | 5,602,098         |            | 6,470,754         |                   | <b>6,407,693</b>  |
| 赛马博彩税 (有关税率, 请参阅第 3 章图 22) |            | <b>12,893,468</b> |            | <b>14,405,859</b> |                   | <b>14,181,941</b> |
| 奖券 (六合彩)                   |            |                   |            |                   |                   |                   |
| 奖券收益                       | 1,835,839  |                   | 6,101,534  |                   | <b>6,769,211</b>  |                   |
| 奖券博彩税 (税率 25%)             |            | <b>458,960</b>    |            | <b>1,525,383</b>  |                   | <b>1,692,303</b>  |
| 足球博彩                       |            |                   |            |                   |                   |                   |
| 净投注金收入                     | 15,049,296 |                   | 19,001,968 |                   | <b>19,899,282</b> |                   |
| 足球博彩税 (税率 50%)             |            | <b>7,524,648</b>  |            | <b>9,500,984</b>  |                   | <b>9,949,641</b>  |
| 全年博彩税收入                    |            | <b>20,877,076</b> |            | <b>25,432,226</b> |                   | <b>25,823,885</b> |

附表  
12

## 储税券

| 财政年度           | 销售            |                  | 赎回             |                  |               |
|----------------|---------------|------------------|----------------|------------------|---------------|
|                | 储税券数目         | 款额               | 储税券数目          | 款额               | 利息            |
| <b>2019-20</b> |               | (千元)             |                | (千元)             | (千元)          |
| 储钱交税           |               |                  |                |                  |               |
| • 有票据储税券       | 1             | 1                | 7              | 4                | -             |
| • 「即赚即储」计划     | 41,285        | 78,907           | 32,424         | 70,075           | 74            |
| • 「电子储税券计划」    | 45,481        | 388,134          | 39,687         | 390,941          | 358           |
| 为争议中税款提供保证     | 1,196         | 2,514,175        | 1,618          | 2,401,318        | 3,285         |
| <b>总数</b>      | <b>87,963</b> | <b>2,981,217</b> | <b>73,736</b>  | <b>2,862,338</b> | <b>3,717</b>  |
| <b>2020-21</b> |               | (千元)             |                | (千元)             | (千元)          |
| 储钱交税           |               |                  |                |                  |               |
| • 有票据储税券       | 1             | 2                | 5              | 10               | 1             |
| • 「即赚即储」计划     | 42,567        | 79,867           | 54,493         | 92,504           | 162           |
| • 「电子储税券计划」    | 47,377        | 372,485          | 54,622         | 351,308          | 451           |
| 为争议中税款提供保证     | 1,344         | 2,896,920        | 1,693          | 2,781,430        | 9,639         |
| <b>总数</b>      | <b>91,289</b> | <b>3,349,274</b> | <b>110,813</b> | <b>3,225,252</b> | <b>10,253</b> |
| <b>2021-22</b> |               | (千元)             |                | (千元)             | (千元)          |
| 储钱交税           |               |                  |                |                  |               |
| • 有票据储税券       | 1             | 1                | 14             | 25               | 1             |
| • 「即赚即储」计划     | 40,009        | 80,436           | 46,387         | 87,417           | 119           |
| • 「电子储税券计划」    | 44,113        | 349,979          | 46,936         | 379,170          | 326           |
| 为争议中税款提供保证     | 1,092         | 3,133,413        | 1,430          | 3,486,200        | 8,232         |
| <b>总数</b>      | <b>85,215</b> | <b>3,563,829</b> | <b>94,767</b>  | <b>3,952,812</b> | <b>8,678</b>  |
| <b>2022-23</b> |               | (千元)             |                | (千元)             | (千元)          |
| 储钱交税           |               |                  |                |                  |               |
| • 有票据储税券       | -             | -                | 1              | -                | -             |
| • 「即赚即储」计划     | 38,954        | 83,830           | 41,010         | 84,968           | 88            |
| • 「电子储税券计划」    | 41,997        | 339,574          | 44,766         | 363,250          | 198           |
| 为争议中税款提供保证     | 946           | 2,413,492        | 1,602          | 3,028,070        | 4,500         |
| <b>总数</b>      | <b>81,897</b> | <b>2,836,896</b> | <b>87,379</b>  | <b>3,476,288</b> | <b>4,786</b>  |

附表  
13

入息及利得税 — 所犯罪行及法庭判处的罚款

2022-23

|           | 《税务条例》                              |                   |                         |                   |                               |                |                                                  |            |                                          |            | 总数            |                   |
|-----------|-------------------------------------|-------------------|-------------------------|-------------------|-------------------------------|----------------|--------------------------------------------------|------------|------------------------------------------|------------|---------------|-------------------|
|           | 不提交报税表及其他罪行<br>【第 80(1) 及 (2)(d) 条】 |                   | 不遵守法庭命令<br>【第 80(2B) 条】 |                   | 蓄意意图逃税或<br>协助他人逃税<br>【第 82 条】 |                | 提供不正确的报税表、<br>陈述书或资料<br>【第 80(2)(a)、(b) 及 (c) 条】 |            | 不遵照第 51(2) 条通知<br>其须课税<br>【第 80(2)(e) 条】 |            |               |                   |
|           | 定罪数目                                | 罚款额<br>(元)        | 定罪数目                    | 罚款额<br>(元)        | 定罪数目                          | 罚款额<br>(元)     | 定罪数目                                             | 罚款额<br>(元) | 定罪数目                                     | 罚款额<br>(元) | 定罪数目          | 罚款额<br>(元)        |
| 利得税       |                                     |                   |                         |                   |                               |                |                                                  |            |                                          |            |               |                   |
| • 法团      | 16,231                              | 44,066,400        | 1,437                   | 6,603,650         | 0                             | 0              | 0                                                | 0          | 0                                        | 0          | 17,668        | 50,670,050        |
| • 非法团业务   | 538                                 | 1,426,000         | 182                     | 776,400           | 26                            | 822,781        | 0                                                | 0          | 0                                        | 0          | 746           | 3,025,181         |
| 薪俸税       |                                     |                   |                         |                   |                               |                |                                                  |            |                                          |            |               |                   |
| • 雇员      | 2,772                               | 5,276,300         | 385                     | 1,514,700         | 0                             | 0              | 0                                                | 0          | 0                                        | 0          | 3,157         | 6,791,000         |
| • 雇主      | 1,086                               | 3,118,450         | 253                     | 1,246,100         | 0                             | 0              | 0                                                | 0          | 0                                        | 0          | 1,339         | 4,364,550         |
| 物业税       |                                     |                   |                         |                   |                               |                |                                                  |            |                                          |            |               |                   |
| • 个人人士    | 77                                  | 142,300           | 4                       | 13,000            | 0                             | 0              | 0                                                | 0          | 0                                        | 0          | 81            | 155,300           |
| <b>总数</b> | <b>20,704</b>                       | <b>54,029,450</b> | <b>2,261</b>            | <b>10,153,850</b> | <b>26</b>                     | <b>822,781</b> | <b>0</b>                                         | <b>0</b>   | <b>0</b>                                 | <b>0</b>   | <b>22,991</b> | <b>65,006,081</b> |

注一：法庭判处的罚款并不属于税务局的税收

注二：违犯第 82 条被定罪可判处罚款及监禁

注三：在 2023 年 3 月 31 日有待聆讯的个案宗数为 30,668

附表  
14

## 入息及利得税 — 所征收的附加费、代替起诉罚款、补加税及税务上诉委员会判给的堂费

2022-23

|                       | 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        |                   | 总数             |                      |
|-----------------------|---------------|-------------------|----------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|-------------------|----------------|----------------------|
|                       | 征收宗数          | 款额<br>(元)         | 征收宗数           | 款额<br>(元)          | 征收宗数          | 款额<br>(元)          | 征收宗数          | 款额<br>(元)          | 征收宗数          | 款额<br>(元)         | 征收宗数           | 款额<br>(元)            |
| 因迟交税款而征收的附加费          | 25,361        | 54,362,745        | 211,703        | 345,190,551        | 21,220        | 205,017,038        | 10,594        | 49,580,553         | 10,051        | 10,843,599        | <b>278,929</b> | <b>664,994,486</b>   |
| 因违反《税务条例》而征收的代替起诉罚款   |               |                   |                |                    |               |                    |               |                    |               |                   |                |                      |
| • 第 51(4B) 条 *        | 0             | 0                 | 0              | 0                  | 14            | 96,600             | 0             | 0                  | 0             | 0                 | <b>14</b>      | <b>96,600</b>        |
| • 第 80(1) 条           | 55            | 322,600           | 1,038          | 2,865,600          | 131           | 7,317,000          | 130           | 5,242,000          | 0             | 0                 | <b>1,354</b>   | <b>15,747,200</b>    |
| • 第 80(2) 条           | 1,062         | 24,111,262        | 7,147          | 39,607,826         | 6,152         | 405,002,470        | 981           | 133,962,039        | 53            | 411,850           | <b>15,395</b>  | <b>603,095,447</b>   |
| • 第 80G/H/I 条         | 0             | 0                 | 0              | 0                  | 4             | 12,000             | 0             | 0                  | 0             | 0                 | <b>4</b>       | <b>12,000</b>        |
| • 第 82(1) 条           | 24            | 2,767,700         | 69             | 7,610,859          | 92            | 97,088,100         | 70            | 39,142,400         | 1             | 65,000            | <b>256</b>     | <b>146,674,059</b>   |
| 根据《税务条例》第 82A 条征收的补加税 | 67            | 404,500           | 59             | 424,100            | 517           | 4,823,900          | 37            | 3,716,600          | 4             | 16,400            | <b>684</b>     | <b>9,385,500</b>     |
| 税务上诉委员会判给的堂费          | 0             | 0                 | 1              | 5,000              | 1             | 10,000             | 0             | 0                  | 0             | 0                 | <b>2</b>       | <b>15,000</b>        |
| <b>总数</b>             | <b>26,569</b> | <b>81,968,807</b> | <b>220,017</b> | <b>395,703,936</b> | <b>28,131</b> | <b>719,367,108</b> | <b>11,812</b> | <b>231,643,592</b> | <b>10,109</b> | <b>11,336,849</b> | <b>296,638</b> | <b>1,440,020,292</b> |

\* 包括法庭征收的罚款