

稅收概況 Revenue

香港經濟在 2000 年穩步復甦，因此本局在過去一年收得的入息及利得稅較上一年度增加 70 億元（圖 1、附表 1 及 2），但股票交投量減少，加上股票交易印花稅率下調，印花稅收入因此減少 12 億元。

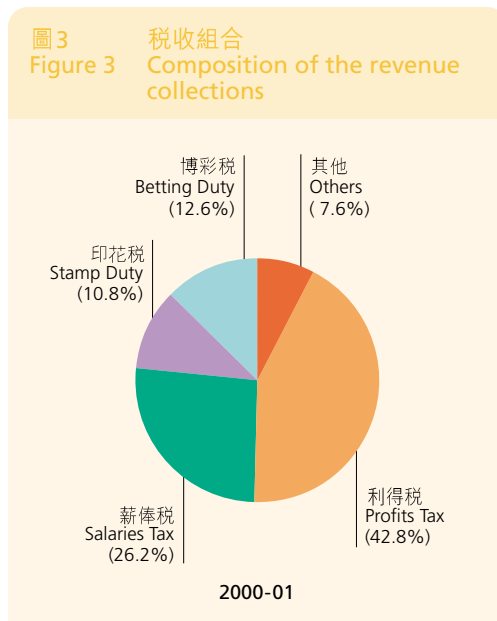
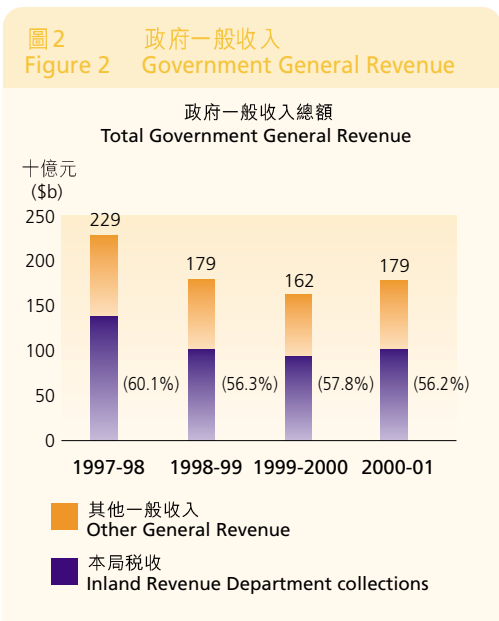
With the recovery of the economy in 2000, there was an increase in collections of \$7 billion in Earnings and Profits Tax (Figure 1, Schedules 1 & 2). However, reduced stock market turnover coupled with a lower rate of stamp duty on stock transactions resulted in Stamp Duty collections falling by some \$1.2 billion.

圖 1 各項稅款
Figure 1 Revenue collected by tax type

稅項 Type of tax	1997-98 (百萬元) (\$m)	1998-99 (百萬元) (\$m)	1999-2000 (百萬元) (\$m)	2000-01 (百萬元) (\$m)
利得稅 – Profits Tax –				
法團 Corporations	49,447.9	37,686.3	32,333.2	38,960.5
非法團業務 Unincorporated Businesses	5,899.1	7,565.6	5,365.3	4,008.9
薪俸稅 Salaries Tax	30,158.8	25,062.7	24,831.5	26,302.9
物業稅 Property Tax	1,585.3	1,333.6	1,167.9	1,143.1
個人入息課稅 Personal Assessment	4,432.7	4,098.3	3,216.3	3,454.9
入息及利得稅總額 Total Earnings & Profits Tax	91,523.8	75,746.5	66,914.2	73,870.3
遺產稅 Estate Duty	1,588.1	1,236.7	1,271.6	1,502.6
印花稅 Stamp Duty	29,096.9	10,188.7	12,115.9	10,911.2
博彩稅 Betting Duty	13,453.3	12,228.7	11,937.8	12,630.1
商業登記費 Business Registration Fees	1,341.1	1,275.7	1,276.2	1,300.7
酒店房租稅 Hotel Accommodation Tax	511.3	219.0	182.4	222.5
稅收總額 Total revenue collected	137,514.5	100,895.3	93,698.1	100,437.4
比對去年的變動 % change over previous year	14.6%	-26.6%	-7.1%	7.2%

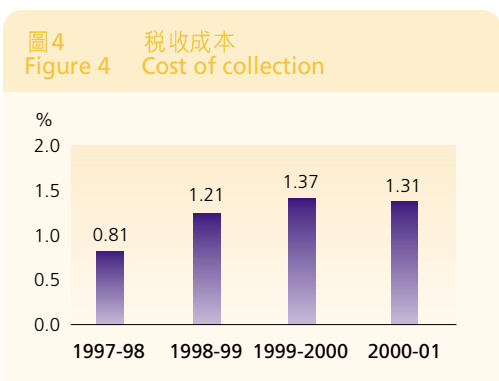
總的來說，本局在2000至01年度共收得1,004億元稅款〔約佔政府一般收入的六成(圖2)〕，較上一年度增加67億元，增幅7.2%。大部分稅收仍然來自利得稅和薪俸稅，兩者合共佔稅收總額的69%(圖3)。

Overall, revenue collected by the Department during 2000-01 totalled \$100.4 billion (about 60% of the Government General Revenue, see Figure 2). This represents an increase of \$6.7 billion, or 7.2%, on the amount collected the previous year. The major part of revenue collected came from Profits Tax and Salaries Tax, which together contributed 69% (Figure 3).



稅收成本因收入上升而由上年度的1.37%減至1.31%(圖4)。

The increase in revenue collections saw a decrease in the cost of collection to 1.31%, from 1.37% the previous year (Figure 4).



附表1 入息及利得稅 — 截至2001年3月31日止的年度內評定的稅款及收取的款項
SCHEDULE 1 EARNINGS & PROFITS TAX – TAX ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2001

	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	
	(元/\$)	(元/\$)	(元/\$)	(元/\$)	(元/\$)	(元/\$)	
本年度就各課稅年度評定的稅款 – 1998至99及之前的課稅年度 1999至2000(只限最後評稅) 2000至01暫繳稅及最後評稅	Tax assessed during the year – 1998-99 and earlier years 1999-2000 Final Tax only 2000-01 Provisional Payments and Final Tax	133,937,936 41,581,844 1,182,698,561	475,213,856 261,572,784 27,842,902,077	2,001,632,489 (1,311,428,666) 39,840,103,051	488,726,976 (3,736,936) 3,721,819,788	882,135,853 2,647,351,436 639,309	3,981,647,110 1,635,340,462 72,588,162,786
評定稅款總額	Total Tax Assessed	1,358,218,341	28,579,688,717	40,530,306,874	4,206,809,828	3,530,126,598	78,205,150,358
加：應收款項–	Add: Collectables –						
承2000年3月31日止未繳稅款	Tax outstanding as at 31 March 2000 b/f	272,056,482	5,969,889,025	15,921,191,703	1,991,066,661	478,051,636	24,632,255,507
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	Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review	15,004,340	242,673,270	417,406,528	350,516,000	15,211,227	1,040,811,365
緩繳稅款的利息	Interest on Tax Heldover	5,590	1,908,377	34,362,584	3,271,168	267,851	39,815,570
撤帳收回	Write-off re-opened	2,421,955	44,702,613	4,670,660	13,800,437	2,459,785	68,055,450
評定稅款及應收款項總額	Total of Tax Assessed and Collectables (a)	1,647,706,708	34,838,862,002	56,907,938,349	6,565,464,094	4,026,117,097	103,986,088,250
本年度收取的款項 – 稅收淨額	Collections during the year – Net Tax collected	1,131,505,791	26,102,949,076	38,570,679,729	3,685,931,820	3,445,609,331	72,936,675,747
(已扣除退稅)	(After allowing for refunds of tax)	97,454,921	1,178,779,111	3,273,661,908	173,244,237	304,873,671	5,028,013,848
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	Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review	11,560,443	198,359,400	358,637,076	320,776,845	9,015,836	898,349,600
緩繳稅款的利息	Interest on Tax Heldover	4,262	1,596,050	31,151,415	2,248,893	262,873	35,263,493
收款淨額	Total Net Collections (b)	1,143,070,496	26,302,904,526	38,960,468,220	4,008,957,558	3,454,888,040	73,870,288,840
應繳稅款、附加費等結餘	Balance of Tax, Surcharge, etc. payable (a) - (b)	504,636,212	8,535,957,476	17,947,470,129	2,556,506,536	571,229,057	30,115,799,410
減：因抵銷而不用收取	Less: Not collected by virtue of set-off	191,017,726	1,893,546,873	–	294,949,759	–	2,379,514,358
因無法追討而撤除	Written-off as irrecoverable	7,455,924	138,884,205	255,331,709	46,298,007	8,396,237	456,366,082
2001年3月31日結轉的 未繳稅款、附加費等	Tax, Surcharge, etc. outstanding as at 31 March 2001 carried forward	306,162,562	6,503,526,398	17,692,138,420	2,215,258,770	562,832,820	27,279,918,970
減：在反對或上訴中	Less: Under objection or appeal	20,439,678	616,808,545	9,174,472,789	638,950,319	145,094,109	10,595,765,440
列作撤帳但有待批准	Listed for write-off but awaiting approval	155,173	1,956,593	41,894,443	1,263,167	404,996	45,674,372
已評定但未到期繳付	Assessed but not yet due	92,462,850	4,195,562,277	5,615,724,877	633,282,695	179,681,176	10,716,713,875
截至2001年3月31日止 欠繳的稅款、附加費等淨額	Net Tax, Surcharge, etc. in arrears as at 31 March 2001	193,104,861	1,689,198,983	2,860,046,311	941,762,589	237,652,539	5,921,765,283

附表2 入息及利得稅 — 發出的稅單、評定的稅款及收取的款項
 SCHEDULE 2 EARNINGS & PROFITS TAX – DEMAND NOTES ISSUED, TAX ASSESSED AND COLLECTIONS

	1997-98		1998-99		1999-2000		2000-01	
	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)
利得稅— Profits Tax								
法團 Corporations	63,113	50,875,138	62,827	39,217,548	62,135	30,911,464	64,922	40,530,307
非法團業務 Unincorporated Businesses	38,262	6,083,256	38,011	7,006,574	34,454	5,175,985	30,103	4,206,810
薪俸稅 Salaries Tax	1,227,147	32,739,265	1,213,026	26,769,526	1,125,555	26,498,315	1,121,853	28,579,689
物業稅* Property Tax *	95,239	1,865,641	85,937	1,557,162	86,064	1,445,105	82,703	1,358,218
個人入息課稅 Personal Assessment	186,089	4,306,494	158,269	4,000,264	155,137	3,268,277	166,520	3,530,126
總數 Total	1,609,850	95,869,794	1,558,070	78,551,074	1,463,345	67,299,146	1,466,101	78,205,150

	1997-98		1998-99		1999-2000		2000-01	
	收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)	
利得稅— Profits Tax								
法團 Corporations		49,447,871		37,686,271		32,333,243		38,960,468
非法團業務 Unincorporated Businesses		5,899,110		7,565,616		5,365,289		4,008,958
薪俸稅 Salaries Tax		30,158,794		25,062,713		24,831,479		26,302,905
物業稅 Property Tax		1,585,249		1,333,587		1,167,939		1,143,070
個人入息課稅 Personal Assessment		4,432,743		4,098,362		3,216,259		3,454,888
總數 Total		91,523,767		75,746,549		66,914,209		73,870,289

* 數字調整至不包括「沒有稅款」的稅單
 Figures adjusted to exclude 'Nil' demand notes