

本局根據有關法例，徵收稅款及收費。入息及利得稅主要是按納稅人在上一年所賺取的入息和利潤計算，其他收費則基於個別收費範疇當年的實際表現。過去一年，評定的入息及利得稅，較上一年增加66億元(8%)，但收費則較上一年度下跌11%。

### 利得稅

凡個人、法團、社團和合夥企業賺取的應評稅利潤，如在香港產生或得自香港，都須繳交利得稅。2001至02年度法團和法團以外人士的徵稅率維持不變，分別是16%及15%。

隨著本港經濟在2000至01年度漸趨復甦，本局在2001至02年度評定的利得稅額合共488億元(圖5)，較上年度增加41億元(9%)。地產和銀行業的評稅額佔總額的36.4% (圖6)，而各行業的評稅額則載列於附表3及4。



The Department raises revenue through taxes, duties and fees in accordance with the relevant legislation. While the duties and fees collected for a year are based on the actual results of the year, the Earnings and Profits Tax assessed are principally computed by reference to the incomes/profits of the taxpayers in the previous year. In 2001-02, the Earnings and Profits Tax assessed increased by \$6.6 billion (8%), as compared with the previous year. On the other hand, the total of duties and fees collected during the year dropped by 11%.

### Profits Tax

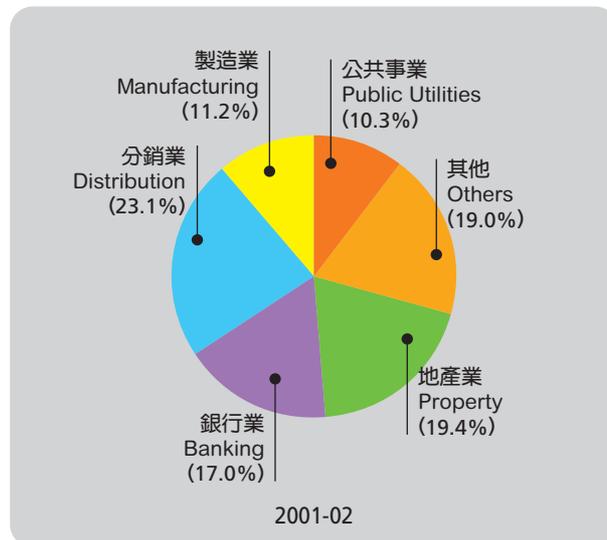
Profits Tax is levied on individuals, corporations, bodies of persons and partnerships, in respect of assessable profits arising in or derived from Hong Kong. In 2001-02, the Profits Tax rates for corporations and non-corporate persons remained unchanged at 16% and 15% respectively.

Reflecting a gradual recovery of the economy in 2000-01, Profits Tax of \$48.8 billion was assessed during the year, representing an increase of \$4.1 billion (9%) over the figure for the previous year (Figure 5). Of the total tax assessed, the property and banking sectors together contributed 36.4% (Figure 6). Further statistics relating to the tax assessed in respect of different business sectors are shown in Schedules 3 and 4.

圖5 利得稅評稅額  
Figure 5 Profits Tax assessed



圖6 按業務類別劃分的利得稅評稅額比率  
Figure 6 Profits Tax assessed ratio by business sectors

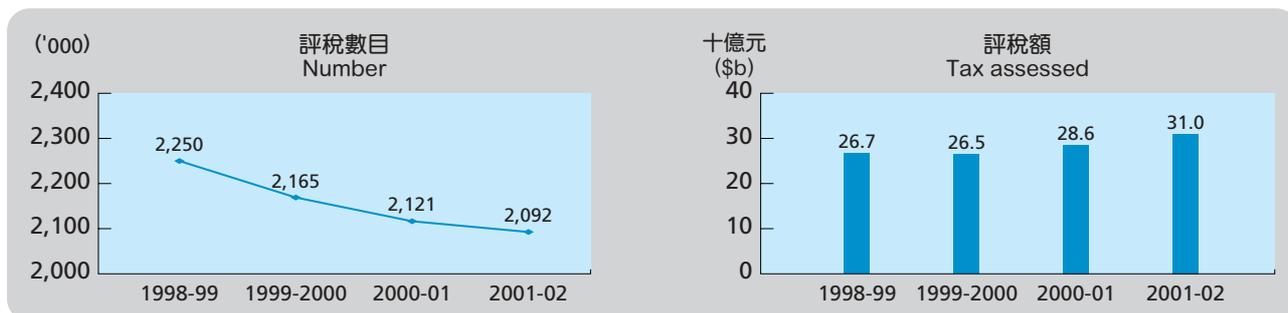


## 薪俸稅

任何人士如因任何職位(如董事)、受僱工作或退休金而在香港產生入息，均須繳納薪俸稅，稅項總額不會超過總入息淨額(不扣除免稅額)的15%(即標準稅率)。

本年度評稅數目較上一年度輕微下跌，不過，由於納稅人在2000至01年度平均入息水平上升，評稅額較上一年度增加8.6%(圖7)。附表5及6詳載按入息水平劃分納稅人的評稅資料和所獲扣減的免稅額。

圖7 薪俸稅評稅  
Figure 7 Salaries Tax assessments



## Salaries Tax

Salaries Tax is charged on all income arising in or derived from Hong Kong from any office (e.g. a directorship), employment or pension. The total tax payable is restricted to an amount not exceeding 15% (i.e. the standard rate of Salaries Tax) of the net total income (without allowances) of the individual concerned.

As compared with the previous year, the number of assessments made decreased slightly. However, as a result of an increase in the average level of income in 2000-01, 8.6% more tax was assessed than in the previous year (Figure 7). Analyses of tax assessed and allowances granted in respect of taxpayers at various income levels are provided in Schedules 5 and 6.

由於薪金水平上升，按標準稅率繳稅人士的數目由上一年度的11,602名增至本年度的13,343名，增幅為15%。他們的評稅額約佔評稅總額的24% (圖8)。



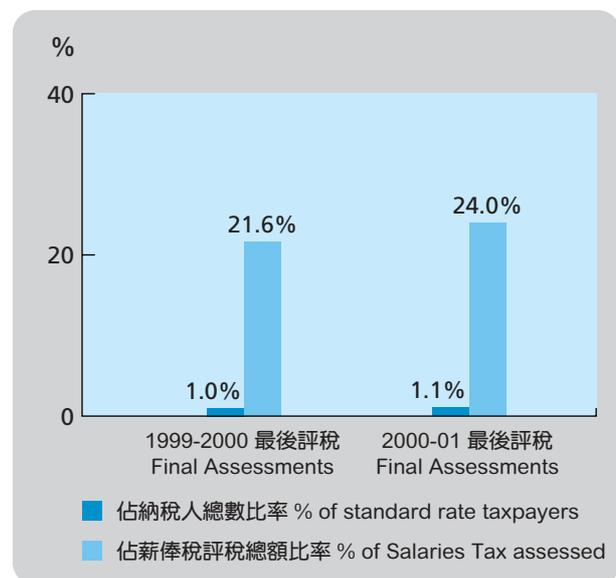
### 僱主申報僱員薪酬的責任

僱主除了有責任在開始及停止聘用某職員時通知本局外，還要每年擬備報稅表，詳載每名僱員的薪酬。過去一年，共有216,682名僱主向本局遞交其僱員薪酬及退休金報稅表。如往年一樣，本局繼續舉辦講座，協助新僱主填寫報稅表。本局在2002年2月發信邀請38,552名新僱主於4月10日參加在大會堂音樂廳舉辦的免費講座。



With the increase in the level of salaries, there was an increase of 15% in the number of standard rate taxpayers, from 11,602 last year to 13,343 this year. These taxpayers contributed 24% of the Salaries Tax assessed (Figure 8).

圖8 按標準稅率繳稅人士  
Figure 8 Standard rate taxpayers



### Notification Requirements of Employers

Apart from reporting commencements and cessations of employments, employers are required to prepare annual returns to report the emoluments of each of their employees. In 2001-02, 216,682 employers filed employer's returns with the Department. During the year, the Department continued its past practice of conducting seminars to assist new employers in completing the returns. In February 2002, letters were sent to 38,552 new employers inviting them to attend seminars which were held at the Concert Hall of the City Hall on 10 April 2002.



## 物業稅

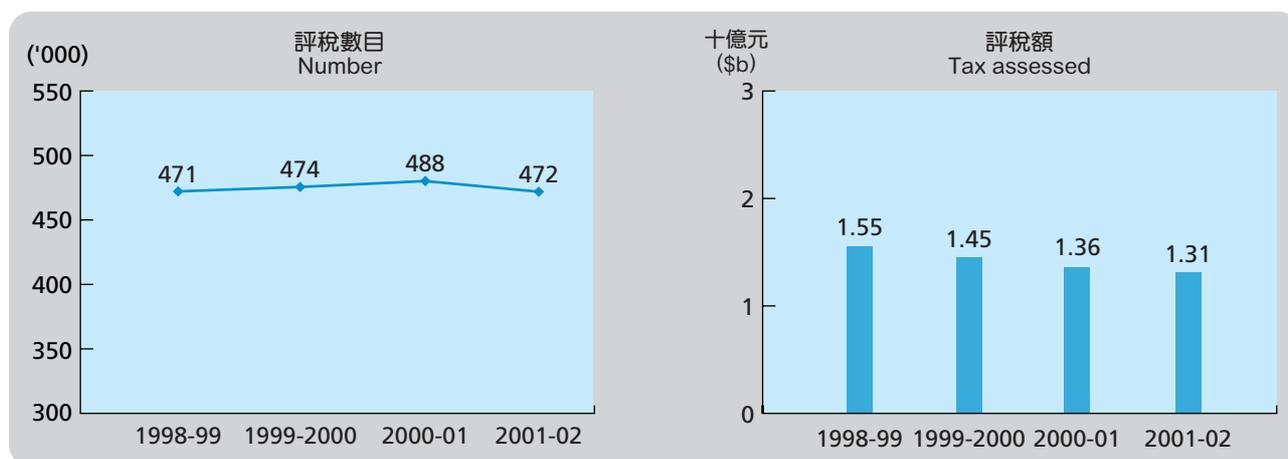
物業擁有人(包括法團)須繳交物業稅，稅額按物業的應評稅淨值，以15%標準稅率計算。法團及法團以外業務就其業務用途物業所繳付的物業稅，可用來抵銷他們應付的利得稅。以法團來說，他們亦須為物業收入課繳利得稅，稅率按公司利得稅稅率計算。為了免除每年須用物業稅抵銷利得稅，法團可申請豁免繳交有關物業的物業稅。附表7載有本局所記錄的物業統計資料。本局在2001至02年度的評稅數目較上一年度減少3.3%，而全年的評稅總額因租金下調而減少了3.9% (圖9)。



## Property Tax

Property owners (including Corporations) are subject to Property Tax which is charged at the standard rate of 15% in respect of the net assessable value of the property. Incorporated and unincorporated businesses that pay Property Tax in respect of their business premises can have such payments set off against their Profits Tax liabilities. As for corporations, income arising from properties owned by them is also subject to Profits Tax at the corporate rate. To obviate the need for yearly setoff of Property Tax against Profits Tax, a corporation can apply for exemption of Property Tax on the property concerned. Statistics on the classification and ownership of properties, based on the records of the Department, are provided in **Schedule 7**. The number of assessments made during the year decreased by 3.3%, as compared with the previous year. Reflecting reduction in rental income, the amount of Property Tax assessed dropped by 3.9% (**Figure 9**).

圖9 物業稅評稅  
Figure 9 Property Tax assessments





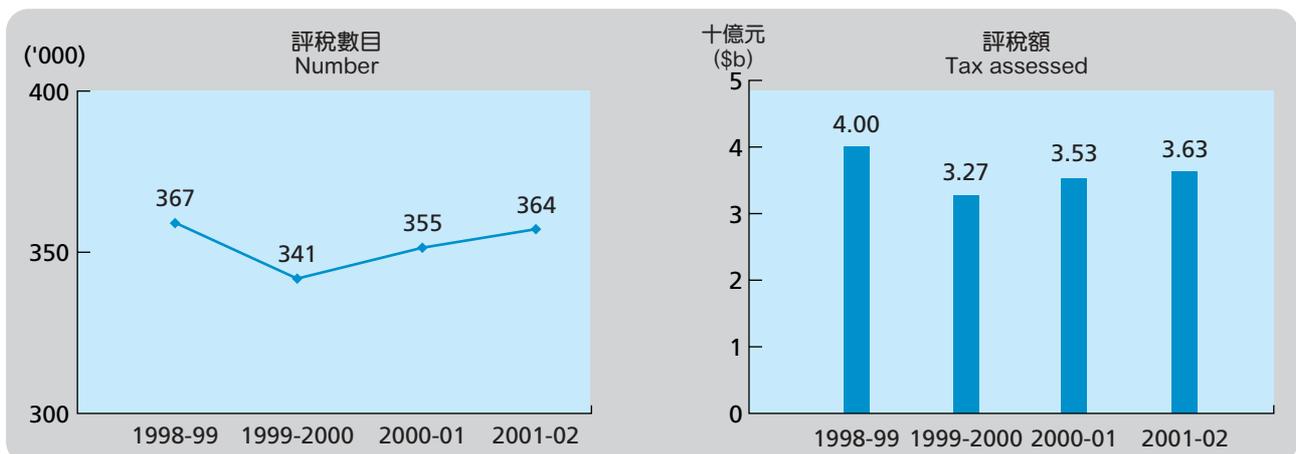
### 個人入息課稅

市民可選擇將其入息總額以個人入息課稅方式評稅。按這項評稅方式，納稅人和配偶的所有收入會合併計算，在扣除免稅額後，以適用於薪俸稅的邊際稅率評稅。如選擇適當，個人的稅務負擔總額會因而減少(例如每項入息和利潤都分別按標準稅率計稅的人士)。過去一年，選擇個人入息課稅的人數增加，本局評稅數目因此較上一年度多2.4%，而評稅總額亦增加了2.8% (圖10)。

### Personal Assessment

An individual may elect Personal Assessment in respect of his or her total income. Under Personal Assessment, all of the income of the taxpayer and his or her spouse is aggregated into a single sum and, after the deduction of all allowances, is assessed at the marginal tax rates. In appropriate circumstances, this reduces the total tax liability of the individual (e.g. an individual who would otherwise be chargeable at the standard rate on each separate income source). As a result of an increase in the number of elections, the number of assessments made in 2001-02 was 2.4% more than the previous year. The amount of tax assessed increased by 2.8% (Figure 10).

圖10 根據個人入息課稅作出的評稅  
Figure 10 Assessments made under Personal Assessment





## 事先裁定

本局為納稅人提供事先裁定服務。任何人士可就一項特定的安排，申請裁定如何把《稅務條例》的條文應用在該安排上。

這項服務按收回成本原則收取費用。申請人須在申請時繳付申請費用：裁定「地域來源徵稅原則」的申請費用為30,000元，而其他裁定則為10,000元。

如果申請人在申請時已提交足夠資料，而本局無須作進一步查詢，本局會盡力於6個星期內回覆。

過去一年，本局處理了77宗事先裁定的申請個案(圖11)。大部分的申請個案是關於利得稅事宜的。



## Advance Ruling

The advance ruling service allows a person to apply for a ruling on how a provision of the Inland Revenue Ordinance applies in relation to a particular arrangement.

A fee is charged for the service on a "cost recovery" basis. Initially, the applicant is required to pay an application fee of \$30,000 for a ruling concerning the "Territorial Source Principle", or \$10,000 for a ruling on any other matter.

The Department endeavours to provide a ruling within 6 weeks of the date of application, provided that all relevant information is furnished with the application and further consultation with the applicant is not required.

During the year, 77 advance ruling applications were processed (Figure 11). Most of the applications were for rulings on Profits Tax matters.

圖11 事先裁定數字  
Figure 11 Advance Ruling

	2000-01 數目 Number	2001-02 數目 Number
承上一年度有待裁定的個案 Awaiting decision at the beginning of the year	17	6
加： 該年內收到的申請個案 Add: Applications received during the year	81	78
	<u>98</u>	<u>84</u>
減： 處理完畢的個案－ Less: Disposed of –		
作出裁定 Ruling made	79	66
撤消申請 Application withdrawn	6	8
拒絕裁定 Ruling declined	7	3
	<u>92</u>	<u>77</u>
轉下年度有待裁定的個案 Awaiting decision at the end of the year	<u>6</u>	<u>7</u>

### 反對

納稅人如不滿意本局根據《稅務條例》所評稅額，可向局長提出反對。大部分的反對個案，是源於納稅人未有依時遞交報稅表，促使本局須作出估計評稅而引致的。就該等估計評稅提出反對，須同時呈上填妥的報稅表及帳目(如適用者)。這類反對個案，大多能依據遞交的報稅表得以迅速解決。至於其他反對個案，亦多數由納稅人與評稅主任達成協議而了結。只有少數反對個案最終須由局長作出決定。本局在2001至02年度共處理了超過7萬宗反對個案(圖12)。



### Objections

A taxpayer who is aggrieved by an assessment made under the Inland Revenue Ordinance may lodge an objection to the Commissioner. A significant proportion of the objections received each year arise from estimated assessments issued to taxpayers who fail to lodge returns in time. An objection of this nature must be supported by a completed return and, where applicable, by supporting accounts. Most of these objections are settled promptly by reference to the returns submitted. Most of the other types of objections are also settled by agreement between the taxpayers and the assessors concerned. Only a small percentage of objections are ultimately referred to the Commissioner for determination. During the year, the Department processed over 70,000 objections (Figure 12).

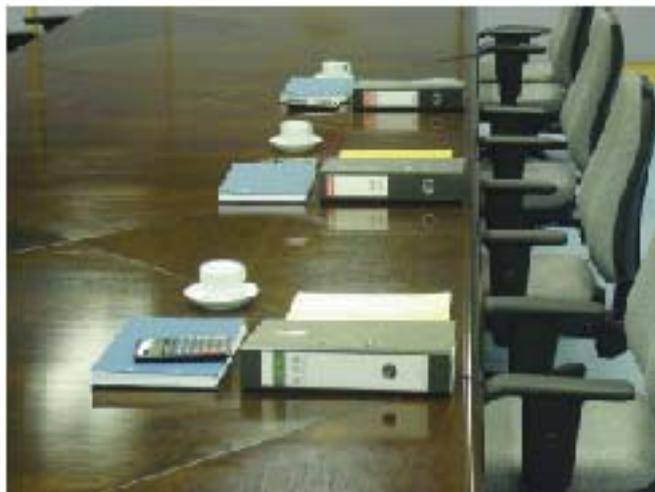
圖12 反對個案數字  
Figure 12 Objection statistics

	2000-01 數目 Number	2001-02 數目 Number
承上一年度有待了結的個案 Awaiting settlement at the beginning of the year	20,762	21,781
加： 該年內收到的個案 Add: Received during the year	<u>69,822</u>	<u>70,203</u>
	90,584	91,984
減： 處理完畢的個案－ Less: Disposed of－		
協議解決 Settled or withdrawn	67,848	68,407
確認評稅 Assessment confirmed	502	534
調低評稅 Assessment reduced	276	252
調高評稅 Assessment increased	164	175
取消評稅 Assessment annulled	<u>13</u>	<u>18</u>
	68,803	69,386
轉下年度有待了結的個案 Awaiting settlement at the end of the year	<u>21,781</u>	<u>22,598</u>



### 向稅務上訴委員會提出上訴

納稅人如不滿意局長就其反對個案作出的決定，可向稅務上訴委員會提出上訴。在2002年3月31日，委員會成員包括1名主席、9名副主席及142名其他成員。主席及副主席均為曾受法律訓練及具有法律經驗的人士。委員會在2001至02年度共處理了291宗上訴個案 (圖13)。



### Appeals to the Board of Review

A taxpayer who is dissatisfied with the Commissioner's determination of his objection may appeal to the Board of Review (Inland Revenue Ordinance) to have the Commissioner's determination reviewed. As at 31 March 2002, the Board consisted of a chairman and 9 deputy chairmen who have legal training and experience as well as 142 other members. During the year, the Board processed 291 appeals (Figure 13).

圖13 向稅務上訴委員會提出的上訴  
Figure 13 Appeals to the Board of Review

		數目 Number
在2001年4月1日有待聆訊或裁決的個案 Awaiting hearing or decision on 1 April 2001		145
加： 本年內提出上訴的個案 Add: Lodged during the year		257
		402
減： 處理完畢的個案－ Less: Disposed of –		
撤消上訴 確認評稅 調低評稅(全部) 調低評稅(部分) 調高評稅 取消評稅 其他	Withdrawn Assessment confirmed Assessment reduced in full Assessment reduced in part Assessment increased Assessment annulled Others	91 115 10 46 22 2 5
		291
在2002年3月31日有待聆訊或裁決的個案 Awaiting hearing or decision on 31 March 2002		111

### 向法院提出上訴

上訴人或局長可就稅務上訴委員會的決定向法院提出上訴。在2001至02年度，原訟法庭就7宗上訴個案作出裁決，所涉及的問題包括評稅通知書是否因欠妥或遺漏而當作無效；納稅人申索已婚人士免稅額與單親免稅額的條件；個別人士經服務公司安排所得的入息是否應課薪俸稅；出售物業利潤是否要徵收利得稅及安排股票買賣所得的佣金收益是否源自本港。

原訟法庭的7宗判決中，有6宗是裁定稅務局局長勝訴，餘下1宗有關安排股票買賣佣金收益來源地的個案，則需轉交稅務上訴委員會重新處理。

圖14列載了在2001至02年度向法院提出上訴的統計資料。



圖14 向法院提出的上訴  
Figure 14 Appeals to the Courts

	原訟法庭 Court of First Instance	上訴法院 Court of Appeal	終審法院 Court of Final Appeal	總數 Total
在2001年4月1日有待聆訊或裁決的個案 Awaiting hearing or decision on 1 April 2001	12	-	-	12
加： 本年內提出上訴的個案 Add: Lodged during the year	22	1	-	23
	34	1	-	35
減： 處理完畢的個案 - Less: Disposed of -				
裁決 Decided	7	-	-	7
中止 Discontinued	13	-	-	13
在2002年3月31日有待聆訊或裁決的個案 Awaiting hearing or decision on 31 March 2002	14	1	-	15

### Appeals to the Courts

An appellant or the Commissioner may appeal to the Courts against a decision of the Board of Review. During 2001-02, the Court of First Instance ruled on 7 cases. The issues considered included the validity of a defective assessment; the eligibility to a married person allowance and a single parent allowance; the chargeability to salaries tax of income received by an individual from service company arrangement; the chargeability of profits received from disposal of properties; and the chargeability and locality of share brokerage income.

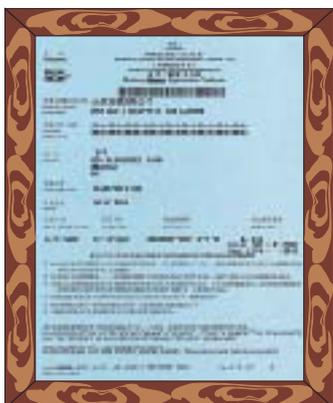
6 of the 7 cases decided by the Court of First Instance were ruled in favour of the Commissioner. The remaining case involving the chargeability and locality of share brokerage income was remitted to the Board of Review with the opinion of the Court.

Figure 14 sets out statistics concerning appeals to the Courts for 2001-02.



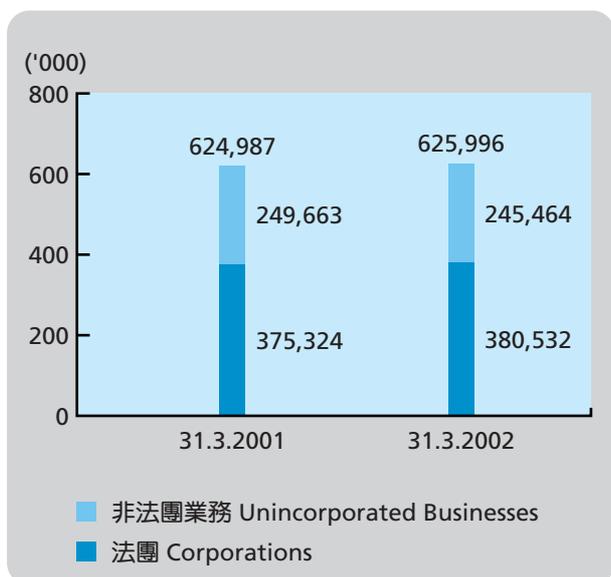
## 商業登記

本局致力維持有效率的商業登記制度。在本港經營業務的任何商號均須辦理商業登記並繳納有關費用。已登記商號可選擇每年或每三年換領商業登記證。在2001至02年度，每年換領商業登記證須繳納的商業登記費和破產欠薪保障基金徵費分別為2,000元和250元，而每三年換領商業登記證一次的登記費和徵費則為5,200元和750元。截至2002年3月31日止，有8,486間商號選擇三年有效期的商業登記證。



由於2001至02年度經濟放緩，新登記和重開的業務較去年減少9,419宗。不過，取消商業登記的宗數亦同時下跌1,399宗（附表8）。已登記商號的數目全年仍錄得1,009宗的輕微增長（圖15）。

圖15 持有商業登記證的商戶  
Figure 15 Active Business Registration



## Business Registration

The Department aims to maintain an efficient business registration system. Every person carrying on business in Hong Kong must register the business and pay the required fee. Registered businesses may renew their registration certificates either annually or once every 3 years. For 2001-02, the registration fee and levy for the Protection of Wages on Insolvency Fund were respectively \$2,000 and \$250 if paid annually, or \$5,200 and \$750 if paid every three years. Up to 31 March 2002, 8,486 businesses had taken the 3-year certificates.

The total number of new and re-opened registrations in 2001-02 was 9,419 fewer than the previous year as the economy of Hong Kong was slowing down in the year. However, the number of cancelled registrations also fell by 1,399 (Schedule 8). Overall, the total number of actual registrations recorded a slight growth of 1,009 for the year (Figure 15).

本年度發出的商業登記證數目較上一年度輕微下跌2.6%，全年收得的商業登記費亦相應地減少了約6,000萬元（圖16）。

圖16 發出的商業登記證及已收的商業登記費  
Figure 16 Certificates issued and Fees collected

	2000-01	2001-02	減幅 Decrease
發出的商業登記證數目(總行及分行) Number of certificates issued (Main and Branch)	703,075	685,140	- 2.6%
商業登記費[包括罰款](百萬元) Fees (inclusive of penalties) (\$m)	1,300.7	1,240.2	- 4.7%

銷售或收入總額不超過規定限額(主要憑提供服務以賺取利潤的業務：10,000元；其他業務：30,000元)的小型業務可申請豁免繳交登記費和徵費。過去一年獲豁免繳費的個案有10,622宗，較上一年度增加18%。

不獲批准豁免繳費的商號，可向行政上訴委員會提出上訴。委員會在2001至02年度共接獲6宗上訴個案，但隨後均由上訴人撤回（圖17）。

圖17 向行政上訴委員會提出的上訴  
Figure 17 Appeals to the Administrative Appeals Board

	數目 Number
在2001年4月1日有待聆訊的個案 Awaiting hearing as at 1 April 2001	1
加：本年內提出上訴的個案 Add：Lodged during the year	<u>6</u> 7
減：處理完畢的個案 Less：Disposed of	
上訴駁回 Appeal dismissed	1
上訴撤銷 Appeal withdrawn	<u>6</u> <u>7</u>
在2002年3月31日有待聆訊的個案 Awaiting hearing as at 31 March 2002	<u>0</u>

There was a slight drop of 2.6% in the number of certificates issued, resulting in a decrease of some \$60 million in the amount of business registration fees collected (Figure 16).

A small business with sales or receipts below a specified limit (\$10,000 for a business mainly deriving profits from the sale of services or \$30,000 for other businesses) may apply for exemption from payment of the fee and levy. The number of exemptions granted during the year was 10,622. This represents an increase of 18% over the previous year.

Where an application for exemption is not allowed, the business operator may appeal to the Administrative Appeals Board. 6 appeals were received by the Board during the year but all of them were subsequently withdrawn by the appellants (Figure 17).



## 印花稅 收入

印花稅主要就物業和股票交易，以及樓宇租賃的文件而徵收 (圖18)。

在2001至02年度，物業市場仍然疲弱，從物業交易收得的印花稅下跌了11.7%。

股票市場的交投量亦較去年遜色，加上自2001年9月起股票交易印花稅率下調11%，股票交易印花稅收入因此退減29.4%。整體而言，本年度印花稅收入較上一年度下跌20.8% (圖19及附表9)，而加蓋印花的文件數目則輕微下跌2.6% (附表10)。



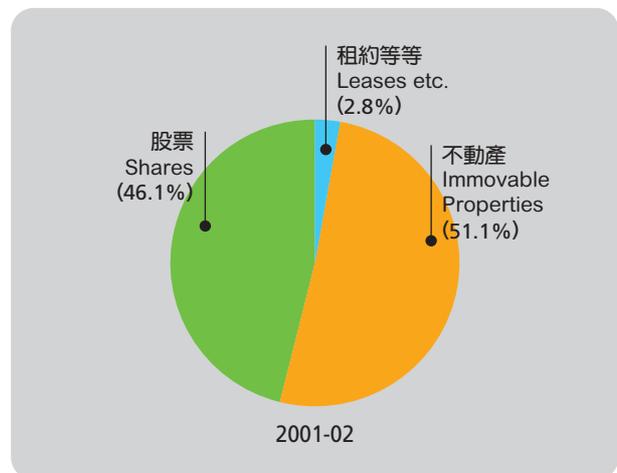
## Stamp Duty

### Collections

Stamp duty is charged on instruments effecting property and stock transactions and leasing of property (Figure 18).

圖18 印花稅收入組合

Figure 18 Composition of Stamp Duty collections



The property market remained sluggish in the year 2001-02, and the duty collected from property transactions dropped by 11.7%.

The stock market was also less active than the preceding year. This, coupled with a 11% deduction in the stamp duty rate on stock transactions since September 2001, led to a reduction of 29.4% in duty collected from stock transactions. Overall, there was a 20.8% fall in total stamp duty collection during the year as compared with the previous year (Figure 19 and Schedule 9). The number of documents stamped dropped slightly by 2.6% (Schedule 10).

圖19 印花稅收入  
Figure 19 Stamp Duty collections

	2000-01 (百萬元 \$m)	2001-02 (百萬元 \$m)	減幅 Decrease
不動產 Immovable Properties	4,997	4,410	- 11.7%
股票 Shares	5,654	3,989	- 29.4%
租約等 Leases etc.	260	238	- 8.5%
總額 Total	10,911	8,637	- 20.8%

### 遺產稅

遺產稅是就已故人士在香港的遺產而徵收。遺產稅的稅率介乎5%至15%，視乎遺產的價值而定。遺產價值不超過750萬元則無須繳納遺產稅。

圖20及21展示了過往兩年已評核個案的遺產組合和經本局處理的遺產稅個案。

### Estate Duty

Estate Duty is charged on that part of a deceased person's estate situated in Hong Kong. The threshold for levying duty is \$7.5 million, and the duty rates range from 5% to 15%, depending on the value of the estate.

Figures 20 and 21 show the composition of estates and cases processed for the past two years.



圖20 遺產組合  
Figure 20 Composition of Estates

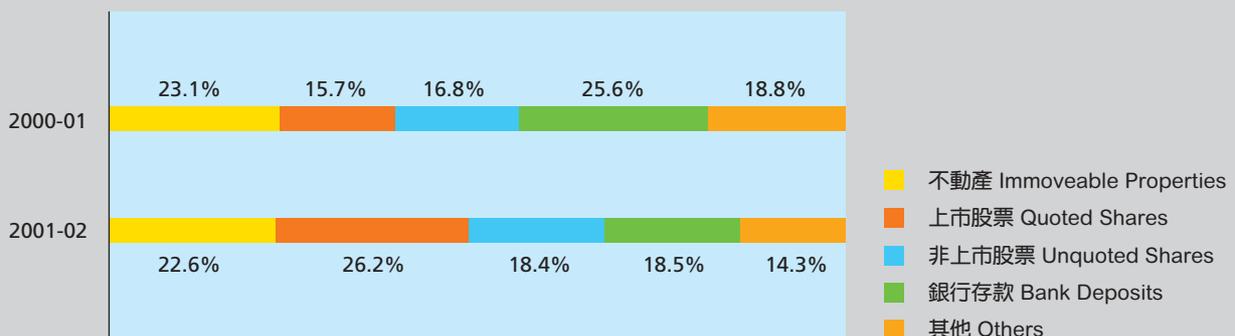




圖21 遺產稅個案  
Figure 21 Estate Duty cases

	2000-01	2001-02
新個案數目 New cases	<u>13,880</u>	<u>14,574</u>
完成個案 Cases finalised		
須徵稅個案 Dutiable	318	302
豁免個案 Exempt	<u>13,246</u>	<u>14,399</u>
	<u>13,564</u>	<u>14,701</u>

本年度的遺產稅收入為19.27億元(附表11)，較上一年度增加4.25億元(28%)。

由於遺產稅須在遞交遺產申報誓章時繳納(或在死者去世後6個月內繳納，以較早者為準)，因此，本局於本年度在未發出正式評稅前已先收到稅款合共16.76億元(附表12)。

Estate Duty of \$1.927 billion was collected during the year (Schedule 11), an increase of \$425 million (28%) over that of the previous year.

As Estate Duty is payable on delivery of an estate duty affidavit or account (or within 6 months from the date of the deceased's death, whichever is the earlier), \$1,676 million was received during the year in advance of the issue of formal assessments (Schedule 12).

### 博彩稅

博彩稅是就香港賽馬會舉辦的賽馬活動的投注總額，及香港獎券管理局所辦的六合彩的收益而徵收的。

在2001至02年度，博彩稅稅率維持不變(圖22)。

圖22 2001至02年度博彩稅稅率  
Figure 22 Rates of Betting Duty in 2001-02

		稅率 Rate
普通彩池 Standard Bets	獨贏、位置、孖寶、連贏及位置連贏 win, place, double, quinella and quinella place	12%
特別彩池 Exotic Bets	六環彩、三寶、三重彩、單T、孖T及三T six up, treble, tierce, trio, double trio and triple trio	19%
六合彩 Lotteries		25%

由於過去一年賽馬入場人數及投注總額比前減少(附表13)，從賽馬活動收取的博彩稅也減少了7.5%；同時，從六合彩徵收的稅款亦減少16.4%，因此博彩稅收入總額較上一年度下跌了8.4%(圖23)。

圖23 博彩稅收入  
Figure 23 Betting Duty collections

	2000-01 (百萬元)	2001-02 (百萬元)	減幅 Decrease
賽馬 Horse Racing	(\$m) 11,382.5	(\$m) 10,527.8	- 7.5%
六合彩 Lotteries	1,247.6	1,043.5	- 16.4%
總數 Total	12,630.1	11,571.3	- 8.4%

### Betting Duty

Betting Duty is charged on bets made on totalisators at race meetings conducted by the Hong Kong Jockey Club and on the proceeds of lotteries conducted by the Hong Kong Lotteries Board.

In 2001-02, the rates of duty remained unchanged (Figure 22).

During the year, both racing attendances and bets were on the decline (Schedule 13), resulting in a drop of 7.5% in the duty collected from horse racing. As lotteries duty collection also fell by 16.4%, the total betting duty collected in 2001-02 was 8.4% less than that of the previous year (Figure 23).



## 酒店房租稅

酒店及賓館須於每季完結後按住客所付房租繳納酒店房租稅，稅率為3%。



在2001至02年度，雖然在香港營業的酒店及賓館數目有所上升，但應課稅住房的數目較上一年度輕微下降0.5% (圖24)。由於酒店房租下調 (附表14)，加上房間入住率減少4.6% (圖25)，全年的酒店房租稅收入較上一年度減少8.8% (圖26)。

## Hotel Accommodation Tax

Hotel Accommodation Tax is imposed on hotel and guest house accommodation at the rate of 3% of the accommodation charges paid by guests. The tax is collected quarterly in arrears.

In 2001-02, there was a slight drop of 0.5% in the number of taxable rooms despite a slight increase in the number of hotels and boarding houses operating in Hong Kong. (Figure 24). The reduction in room charges (Schedule 14), together with a decrease of 4.6% in room occupancy rate (Figure 25), resulted in a drop of 8.8% in the tax collected, as compared with the previous year (Figure 26).

圖24 酒店、賓館、應課稅住房及免稅住房

Figure 24 Hotels, boarding houses, taxable rooms and exempted rooms

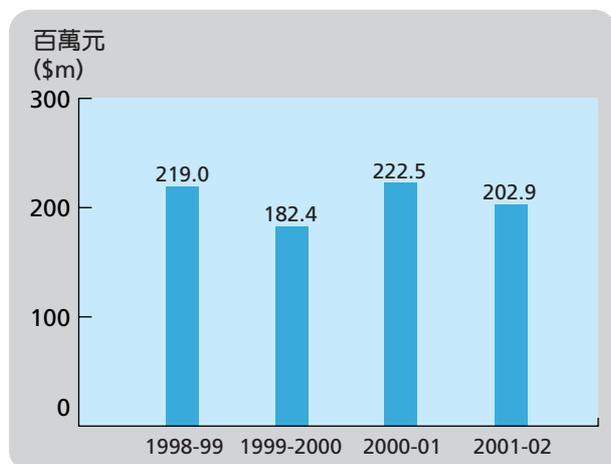
	2000-01	2001-02	增/減 Increase/Decrease
酒店及賓館 Hotels and Boarding Houses	156	158	+ 1%
應課稅住房 Taxable Rooms	37,932	37,733	- 0.5%
免稅住房 Exempted Rooms	5,483	5,519	+ 0.7%

圖25 房間入住率

Figure 25 Room occupancy rates

	2000-01	2001-02	減幅 Decrease
住房日數 Room Days	11,141,928	10,681,725	- 4.1%
入住率 Occupancy Rate	84.1%	79.5%	- 4.6%

圖26 酒店房租稅收入  
Figure 26 Hotel Accommodation Tax collections



### 儲稅券

納稅人會在兩種情況下購買儲稅券。

第一種是納稅人希望儲錢交稅。本局為他們提供兩項服務計劃，分別是以所有納稅人為對象的「電子儲稅券計劃」和專為在職及退休公務員而設的「即賺即儲」計劃。在「電子儲稅券計劃」下，納稅人可經各種電子付款途徑買券，包括銀行自動轉賬、電話、互聯網、生活站和銀行自動櫃員機等。而在「即賺即儲」計劃下，在職或退休公務員可以每月扣糧買券。儲稅券在用以繳付稅款時可賺取利息，而利息是以購買日訂下的利率計算，生息期以36個月為上限。



### Tax Reserve Certificates

There are two sets of circumstances under which Tax Reserve Certificates are purchased.

The first applies to taxpayers who wish to save for the payment of their future tax liabilities. Two service schemes are offered to these taxpayers: the 'Electronic Tax Reserve Certificates Scheme' for all taxpayers and the 'Save-As-You-Earn' (SAYE) Scheme for civil servants and civil service pensioners. Under the Electronic Tax Reserve Certificates Scheme, certificates can be purchased using various electronic means, i.e. by bank autopay, telephone, the Internet, public information kiosk and bank ATM. Under the SAYE Scheme, certificates are purchased by civil servants and civil service pensioners through monthly deductions from their salaries / pensions. Interest is payable on the certificates when they are redeemed for settlement of tax liabilities, based on the interest rate prevailing at the time of purchase, for a maximum period of 36 months from the date of purchase.



2001至02年度，在「電子儲稅券計劃」買券的數目較上一年度增加23%，而在「即賺即儲」計劃買券的數目則輕微下降2% (附表15)，總款額較上一年度上升16% (圖27)。

第二種情況是本局要求對評稅作出反對的納稅人購買儲稅券，款額與爭議的稅款相同，用以在有關反對或上訴獲裁定後，繳付應課稅款。利息只根據最後需向納稅人退還的數額，以持券期內生效的浮動利率計算。

In 2001-02, while there was an increase of 23% in the number of certificates sold under the Electronic Tax Reserve Certificates Scheme, there was a slight drop of 2% in the sale of certificates under the SAYE Scheme (Schedule 15). The total amount involved increased by 16% (Figure 27).

The second situation applies to taxpayers who object to tax assessments and are required to purchase Tax Reserve Certificates in respect of the tax in dispute. Such certificates are used to settle any tax found payable upon the finalization of the objection or appeal. Interest is only payable on the amount, if any, subsequently required to be repaid to the taxpayer, and is computed at floating rates ruling over the tenure of the certificate.

圖27 售出儲稅券  
Figure 27 Certificates sold

