

# 稅收概況

## Revenue

香港經濟在2001年出現轉折，經濟實質增長比2000年的實質增長為低。本局在過去一年收得的入息及利得稅較上一年度增加39億元，升幅為5% (圖1，附表1及2)。但由於物業市場疲弱，加上股票交投量減少，印花稅收入下跌23億元。

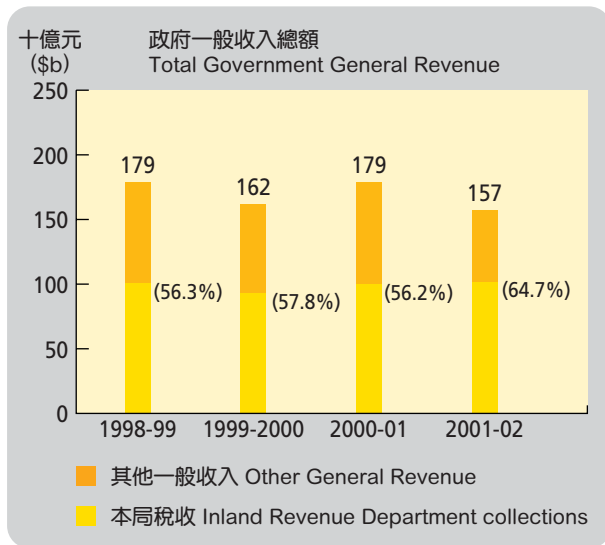
The economy in Hong Kong underwent a downward adjustment in 2001, with real growth lower than that of 2000. During the year, there was an increase of \$3.9 billion in Earnings and Profits Tax collections, representing a growth of 5% as compared with the previous year (Figure 1, Schedules 1&2). However, the sluggish property market coupled with reduced stock market turnover resulted in a decline in stamp duty collections by \$2.3 billion.

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

稅項 Type of tax	1998-99 (百萬元) (\$m)	1999-2000 (百萬元) (\$m)	2000-01 (百萬元) (\$m)	2001-02 (百萬元) (\$m)
利得稅 – Profits Tax –				
法團 Corporations	37,686.3	32,333.2	38,960.5	39,272.4
非法團業務 Unincorporated Businesses	7,565.6	5,365.3	4,008.9	5,103.3
薪俸稅 Salaries Tax	25,062.7	24,831.5	26,302.9	28,634.6
物業稅 Property Tax	1,333.6	1,167.9	1,143.1	1,135.7
個人入息課稅 Personal Assessment	4,098.3	3,216.3	3,454.9	3,603.0
<b>入息及利得稅總額</b> <b>Total Earnings &amp; Profits Tax</b>	<b>75,746.5</b>	<b>66,914.2</b>	<b>73,870.3</b>	<b>77,749.0</b>
遺產稅 Estate Duty	1,236.7	1,271.6	1,502.6	1,927.8
印花稅 Stamp Duty	10,188.7	12,115.9	10,911.2	8,636.6
博彩稅 Betting Duty	12,228.7	11,937.8	12,630.1	11,571.3
商業登記費 Business Registration Fees	1,275.7	1,276.2	1,300.7	1,240.2
酒店房租稅 Hotel Accommodation Tax	219.0	182.4	222.5	202.9
<b>稅收總額</b> <b>Total revenue collected</b>	<b>100,895.3</b>	<b>93,698.1</b>	<b>100,437.4</b>	<b>101,327.8</b>
<b>比對去年的變動</b> <b>% change over previous year</b>	<b>-26.6%</b>	<b>-7.1%</b>	<b>7.2%</b>	<b>0.9%</b>

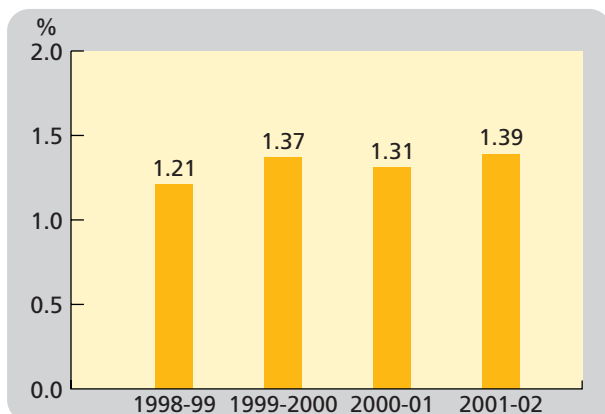
總的來說，本局在2001至02年度共收得1,013億元稅款〔約佔政府一般收入的六成（圖2）〕，較上一年度輕微增加8.9億元，增幅0.9%。大部分稅收仍然來自利得稅和薪俸稅，兩者合共佔稅收總額的72%（圖3）。

圖2 政府一般收入  
Figure 2 Government General Revenue



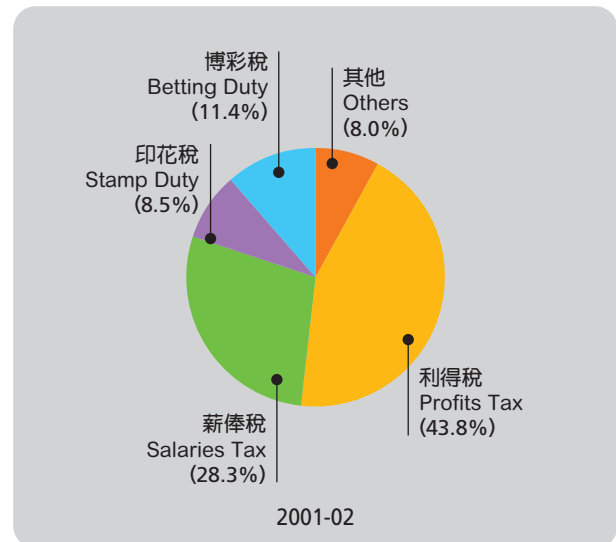
配合「資源增值」計劃，本局在2001至02年度繼續縮減部門開支。不過，稅收成本仍由上年度的1.31%增至1.39%（圖4），主要因為在1998至99年度高息期間銷售的儲稅券三年生息期屆滿，不少納稅人在年內贖回有關儲稅券，利息開支因此增加超過50%。

圖4 稅收成本  
Figure 4 Cost of collection



Overall, revenue collected by the Department during 2001-02 totalled \$101.3 billion (about 60% of the Government General Revenue, see Figure 2). This represents an increase of \$890 million, or 0.9%, over the amount collected the previous year. The major part of revenue collected came from Profits Tax and Salaries Tax, which together contributed 72% (Figure 3).

圖3 稅收組合  
Figure 3 Composition of the revenue collection



Under the "Enhanced Productivity Programme", the Department achieved productivity savings during the year. However, the cost of collection of revenue increased from 1.31% to 1.39% (Figure 4). This was largely attributed to the maturity of high interest-bearing tax reserve certificates sold in 1998-99. Numerous certificates were redeemed in the year, leading to increased interest expenses by over 50%.