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附表 1 入息及利得稅 - 截至 2002 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 2002

	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 - 1999 至 2000 及之前的課稅年度 2000 至 01 (只限最後評稅) 2001 至 02 暫繳稅及最後評稅	Tax assessed during the year - 1999-2000 and earlier years 2000-01 Final Tax only 2001-02 Provisional Payments and Final Tax	111,934,328 483,508,079 46,983,383 413,791,121 1,146,480,939 30,128,853,295	4,563,667,836 (1,121,117,588) 39,821,670,090	364,610,224 (99,489,229) 5,308,576,624	683,472,351 2,946,139,176 950,327	6,207,192,818 2,186,306,863 76,406,531,275	
評定稅款總額 加：應收款項 - 承2001年3月31日止未繳稅款 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 緩繳稅款的利息 撤帳收回	Total Tax Assessed Add: Collectables - Tax outstanding as at 31 March 2001 b/f Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review Interest on Tax Heldover Write-off re-opened	1,305,398,650 306,162,562 15,083,730 48,383 2,496,444	31,026,152,495 6,503,526,398 252,565,925 3,569,574 37,073,130	43,264,220,338 17,692,138,420 416,128,031 56,956,532 9,156,078	5,573,697,619 2,215,258,770 345,821,637 3,610,960 13,903,809	3,630,561,854 562,832,820 13,063,906 1,062,680 3,606,076	84,800,030,956 27,279,918,970 1,042,663,229 65,248,129 66,235,537
評定稅款及應收款項總額	Total of Tax Assessed and Collectables (a)	1,629,189,769	37,822,887,522	61,438,599,399	8,152,292,795	4,211,127,336	113,254,096,821
本年度收取的款項 - 稅收淨額 (已扣除退稅)	Collections during the year - Net Tax collected (After allowing for refunds of tax)	1,121,841,871 79,858,668	28,412,913,539 1,213,686,470	38,798,643,454 3,070,307,978	4,778,138,695 155,584,754	3,592,782,046 278,531,444	76,704,319,605 4,797,969,314
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 緩繳稅款的利息	Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review Interest on Tax Heldover	13,770,259 43,251	220,151,993 1,587,187	417,748,174 56,056,192	322,955,529 2,170,724	9,512,035 705,036	984,137,990 60,562,390
收款淨額	Total Net Collections (b)	1,135,655,381	28,634,652,719	39,272,447,820	5,103,264,948	3,602,999,117	77,749,019,985
應繳稅款、附加費等結餘 減：因抵銷而不用收取 因無法追討而撤除	Balance of Tax, Surcharge, etc. payable (a) - (b) Less: Not collected by virtue of set-off Written-off as irrecoverable	493,534,388 163,266,823 11,483,792	9,188,234,803 2,011,595,875 154,440,645	22,166,151,579 — 333,856,219	3,049,027,847 323,510,550 62,082,722	608,128,219 — 15,691,007	35,505,076,836 2,498,373,248 577,554,385
2002年3月31日結轉的 未繳稅款、附加費等 減：在反對或上訴中 列作撤帳但有待批准 已評定但未到期繳付	Tax, Surcharge, etc. outstanding as at 31 March 2002 carried forward Less: Under objection or appeal Listed for write-off but awaiting approval Assessed but not yet due	318,783,773 58,022,726 97,403 69,942,611	7,022,198,283 730,352,754 673,920 4,374,209,903	21,832,295,360 12,782,298,438 3,165,405 6,610,517,728	2,663,434,575 620,061,988 1,010,817 1,086,824,523	592,437,212 173,851,131 378,931 171,045,305	32,429,149,203 14,364,587,037 5,326,476 12,312,540,070
截至2002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 2002	190,721,033	1,916,961,706	2,436,313,789	955,537,247	247,161,845	5,746,695,620

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

	1998-99		1999-2000		2000-01		2001-02	
	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	62,827	39,217,548	62,135	30,911,464	64,922	40,530,307	63,187	43,264,220
非法團業務 Unincorporated Businesses	38,011	7,006,574	34,454	5,175,985	30,103	4,206,810	27,421	5,573,698
薪俸稅 Salaries Tax	1,213,026	26,769,526	1,125,555	26,498,315	1,121,853	28,579,689	1,153,081	31,026,152
物業稅 * Property Tax *	85,937	1,557,162	86,064	1,445,105	82,703	1,358,218	81,896	1,305,399
個人入息課稅 Personal Assessment	158,269	4,000,264	155,137	3,268,277	166,520	3,530,126	164,670	3,630,562
總數 Total	1,558,070	78,551,074	1,463,345	67,299,146	1,466,101	78,205,150	1,490,255	84,800,031

	1998-99		1999-2000		2000-01		2001-02	
	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	37,686,271		32,333,243		38,960,468		39,272,448	
非法團業務 Unincorporated Businesses	7,565,616		5,365,289		4,008,958		5,103,265	
薪俸稅 Salaries Tax	25,062,713		24,831,479		26,302,905		28,634,653	
物業稅 Property Tax	1,333,587		1,167,939		1,143,070		1,135,655	
個人入息課稅 Personal Assessment	4,098,362		3,216,259		3,454,888		3,602,999	
總數 Total	75,746,549		66,914,209		73,870,289		77,749,020	

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

附表 3 法團 - 各行業所付利得稅
 SCHEDULE 3 CORPORATIONS PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

行業 Business Sectors	下列年度的最後評稅 Final Tax Assessed for Year of Assessment					
	1998-99		1999-2000		2000-01	
	(千元/\$'000)	(%)	(千元/\$'000)	(%)	(千元/\$'000)	(%)
分銷業 :- Distribution :-						
零售 Retail	454,555	1.2	607,426	1.7	628,867	1.6
批發、出入口 Wholesale, Import and Export	5,568,802	14.9	6,805,640	19.3	8,147,933	21.2
香港以外地方的法團經營出入口業務 Foreign Corporations carrying on Import and Export	91,687	0.2	96,187	0.3	100,196	0.3
公共事業 Public Utilities	3,948,746	10.6	4,208,967	11.9	3,943,009	10.3
地產發展、投資及財務(銀行業除外) Estate Development, Investment and Finance (other than Banking)	12,125,076	32.6	7,935,717	22.5	7,451,655	19.4
銀行業 Banking	5,754,688	15.5	5,336,349	15.1	6,507,821	17.0
製造業 :- Manufacturing :-						
成衣及製衣 Clothing and Textiles	634,331	1.7	904,825	2.6	848,387	2.2
飲食產品 Food and Beverage Products	188,666	0.5	218,725	0.6	221,704	0.6
鋼鐵及其他金屬 Steel and Other Metals	222,701	0.6	264,295	0.7	311,594	0.8
印刷及出版 Printing and Publishing	320,752	0.9	327,767	0.9	372,619	1.0
其他 Others	2,098,263	5.6	2,399,590	6.8	2,540,686	6.6
船務 (包括船務代理、造船、船塢、旅遊代理、 空運代理及機位訂票代理) Shipping (including Shipping Agents, Shipbuilding, Docking, Travel Agents, Air Forwarding Agents and Airline Booking Agents)	432,966	1.2	505,218	1.4	675,321	1.8
酒店、酒樓及娛樂中心 Hotels, Restaurants and Amusement Centres	603,709	1.6	606,310	1.7	745,275	1.9
貨物裝卸、碼頭及貨倉 Stevedoring, Wharfing and Godowns	876,696	2.4	974,714	2.8	1,143,007	3.0
會所及社團 Clubs and Associations	475,455	1.3	399,443	1.1	434,622	1.1
保險公司及保險經紀 Insurance Companies and Insurance Agents	237,800	0.6	197,551	0.6	218,302	0.6
非寓居於香港法團透過代理人經營行業(包括寄銷稅) Non-resident Corporations Trading through Agents (including Consignment Tax)	202,024	0.5	221,505	0.6	231,705	0.6
建築承建商及工程 Building Contractors and Engineering Works	1,072,469	2.9	1,139,245	3.2	1,165,185	3.0
飛機擁有人及操作人 Aircraft Owners and Operators	49,833	0.1	58,902	0.2	125,926	0.3
的士、出租汽車、公共小型巴士及汽船 Taxis, Hire Cars, Public Light Buses and Motor Boats	29,402	0.1	36,357	0.1	36,727	0.1
雜項 Miscellaneous	1,857,298	5.0	2,085,687	5.9	2,518,106	6.6
總額 Total	37,245,919	100.0	35,330,420	100.0	38,368,647	100.0

附表 4 非法團業務 - 各行業所付利得稅
 SCHEDULE 4 UNINCORPORATED BUSINESSES
 PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

行業 Business Sectors	下列年度的最後評稅 Final Tax Assessed for Year of Assessment					
	1998-99		1999-2000		2000-01	
	(千元/\$'000)	(%)	(千元/\$'000)	(%)	(千元/\$'000)	(%)
地產發展商、炒賣物業人士、地產經紀及分租業務 Estate Developers, Property Dealers, Estate Agents and Subletting Businesses	22,346	1.0	33,893	1.7	24,840	1.2
財務及證券業，包括股票經紀、證券商及保險經紀 Finance and Securities including Brokers, Dealers and Insurance Agents	130,099	6.1	149,426	7.4	137,861	6.5
建築商、裝修商及土木工程 Builders, Decorators and Civil Engineering Works	64,186	3.0	49,069	2.4	47,628	2.2
分銷業 :- Distribution :-						
出入口 Import and Export	118,877	5.6	126,074	6.2	121,988	5.8
批發 Wholesale	56,543	2.7	49,639	2.4	45,278	2.1
零售 Retail	101,228	4.8	110,418	5.4	98,930	4.7
製造業 :- Manufacturing :-						
農作物行業及飲食產品製造商 Agricultural Trades and Food & Beverage Products Manufacturers	3,029	0.1	3,180	0.2	2,625	0.1
布料及成衣 Cloth and Clothing	23,505	1.1	20,272	1.0	19,156	0.9
化學品及機械工程 Chemical Products and Mechanical Engineering	35,632	1.7	36,636	1.8	30,162	1.4
印刷及出版 Printing and Publishing	14,203	0.7	14,353	0.7	15,159	0.7
其他 Others	49,081	2.3	47,399	2.3	46,524	2.2
酒店、酒樓及娛樂中心 Hotels, Restaurants and Amusement Centres	60,070	2.8	36,453	1.8	50,130	2.4
運輸(包括碼頭及貨倉) Transport (including Wharfing and Godowns)	29,443	1.4	27,589	1.4	28,865	1.4
專業 :- Professions :-						
會計師 Accountants	251,930	11.8	230,211	11.4	308,789	14.5
建築師、工程師、測量師等 Architects, Engineers, Surveyors etc.	27,314	1.3	18,614	0.9	21,418	1.0
醫生及牙醫 Doctors and Dentists	584,736	27.5	535,701	26.4	522,545	24.6
律師及大律師 Solicitors and Barristers	476,129	22.4	459,673	22.7	519,468	24.5
其他專業 Other Professions	68,250	3.2	67,723	3.3	68,788	3.2
雜項 Miscellaneous	10,732	0.5	11,171	0.6	12,698	0.6
非居住於香港人士經營的業務 (註) Non-resident Businesses (Note)	49	--	48	--	32	--
總額 Total	2,127,382	100.0	2,027,542	100.0	2,122,884	100.0

註：根據《稅務條例》第20A(3)條徵收的寄銷稅
 Note: Consignment Tax under Section 20A(3) of the Ordinance

附表 5 按入息類別分析2000至2001課稅年度的薪俸稅評稅
 SCHEDULE 5 ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 2000-2001 BY INCOME GROUP

每年入息 Annual Income	納稅人 數目 No. of Taxpayers	納稅人 百分率 Percentage of Taxpayers	選擇 合併評稅 的數目 No. of Elections for Joint Assessment	入息總額 (已作出個人進修 開支及特惠扣除 以外的扣除) Total Income (After Deductions other than Self Education Expenses and Concessionary Deductions)	總免稅額 (見附表 6 的分析表) Total Allowances (See analysis per Schedule 6)	個人進修 開支 Self Education Expenses	特惠扣除 Concessionary Deductions				總應課稅 入息實額 Total Net Chargeable Income	最後稅款 Final Tax	最後 稅款總額 百分率 Percentage of Total Final Tax	每名納稅人 平均稅款 Average Tax per Taxpayer
							捐贈 慈善機構 的總額 Total Donations to Charities	居所貸款 利息 Home Loan Interest	長者住宿 照顧開支 Elderly Residential Care Expenses	向認可 退休計劃 支付的供款 Contributions to Recognized Retirement Schemes				
(元) (\$)		(%)		(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(%)	(元) (\$)	
108,001 - 110,000	7,707	0.64	0	841,189	832,356	22	38	0	0	901	7,872	157	0.00	20
110,001 - 120,000	55,455	4.59	0	6,398,023	5,989,140	7,990	3,837	826	12	33,440	362,778	7,255	0.02	130
120,001 - 130,000	56,390	4.67	0	7,052,642	6,090,120	24,328	13,743	6,714	58	41,294	876,385	17,527	0.06	310
130,001 - 140,000	50,263	4.16	0	6,781,042	5,443,554	37,619	16,256	21,352	204	39,376	1,222,681	24,453	0.08	486
140,001 - 150,000	49,719	4.12	0	7,199,292	5,492,337	53,169	17,858	43,476	292	43,533	1,548,627	34,238	0.11	690
150,001 - 180,000	127,176	10.52	0	20,966,526	14,565,247	168,958	63,101	371,585	2,273	134,937	5,660,425	200,873	0.67	1,579
180,001 - 210,000	109,934	9.10	0	21,323,148	13,652,055	178,933	81,768	595,263	4,380	140,232	6,670,517	331,214	1.11	3,013
210,001 - 240,000	100,346	8.30	4,800	22,561,724	14,045,682	185,457	95,410	712,259	5,892	136,337	7,380,687	471,749	1.58	4,701
240,001 - 270,000	98,438	8.15	9,233	24,972,939	15,559,559	193,516	117,789	847,738	9,142	137,756	8,107,439	602,674	2.02	6,122
270,001 - 300,000	84,222	6.97	12,300	23,959,363	15,065,314	181,906	114,110	775,851	10,753	124,069	7,687,360	638,483	2.14	7,581
300,001 - 400,000	188,416	15.59	31,262	64,926,982	36,446,408	423,119	338,547	2,880,968	38,411	323,282	24,476,247	2,457,066	8.24	13,041
400,001 - 500,000	93,227	7.72	13,878	41,456,938	18,962,657	237,324	244,830	2,259,882	28,799	174,653	19,548,793	2,386,358	8.00	25,597
500,001 - 600,000	52,548	4.35	6,056	28,644,169	10,718,349	129,972	171,205	1,484,749	18,804	97,618	16,023,472	2,175,092	7.29	41,392
600,001 - 700,000	31,297	2.59	2,890	20,243,386	6,322,205	75,686	114,681	900,927	10,027	54,378	12,765,482	1,841,089	6.17	58,826
700,001 - 800,000	22,252	1.84	1,708	16,544,216	4,447,818	48,640	95,318	633,245	7,929	41,995	11,269,271	1,681,535	5.64	75,568
800,001 - 900,000	15,146	1.25	1,069	12,822,877	3,004,616	30,552	66,490	462,867	4,430	24,189	9,229,733	1,409,592	4.73	93,067
900,001 - 1,000,000	12,176	1.01	815	11,514,228	2,387,859	24,779	58,129	391,094	3,977	17,486	8,630,904	1,338,907	4.49	109,963
1,000,001 - 1,500,000	31,934	2.64	2,102	38,326,747	6,202,094	52,593	195,926	1,024,539	9,475	42,520	30,799,600	4,891,454	16.40	153,174
1,500,001 - 2,000,000	10,291	0.85	701	17,605,678	1,526,352	11,700	84,124	287,296	2,418	14,893	15,678,895	2,460,897	8.25	239,131
2,000,001 - 3,000,000	6,632	0.55	196	15,892,119	670,488	4,445	65,989	138,504	1,120	9,175	15,002,398	2,323,520	7.79	350,350
3,000,001 - 5,000,000	2,888	0.24	9	10,835,761	19,251	1,301	42,715	36,002	387	4,098	10,732,007	1,612,182	5.41	558,235
5,000,001 - 7,500,000	1,013	0.08	1	6,074,961	276	279	22,277	8,303	0	1,362	6,042,464	906,367	3.04	894,735
7,500,001 - 10,000,000	373	0.03	0	3,171,983	276	96	12,274	2,206	60	542	3,156,529	473,472	1.59	1,269,361
10,000,001 & 以上/over	502	0.04	0	10,331,103	0	57	44,875	3,099	0	615	10,282,457	1,542,368	5.17	3,072,447
總額 Total	1,208,345	100.00	87,020	440,447,036	187,444,013	2,072,441	2,081,290	13,888,745	158,843	1,638,681	233,163,023	29,828,522	100.00	24,685

附表 6

按入息類別分析2000至2001課稅年度的免稅額

SCHEDULE 6

ANALYSIS OF ALLOWANCES FOR THE YEAR OF ASSESSMENT 2000-2001 BY INCOME GROUP

每年入息	基本免稅額	已婚人士免稅額	子女免稅額	供養兄弟姊妹免稅額	單親免稅額	供養父母免稅額	供養父母額外免稅額	供養祖父母或外祖父母免稅額	供養祖父母或外祖父母額外免稅額	傷殘配偶免稅額	傷殘父母免稅額	傷殘祖父母或外祖父母免稅額	傷殘子女免稅額	傷殘兄弟姊妹免稅額	總免稅額
Annual Income	Basic Allowance	Married Person's Allowance	Child Allowance	Dependent Brother / Sister Allowance	Single Parent Allowance	Dependent Parent Allowance	Additional Dependent Parent Allowance	Dependent Grandparent Allowance	Additional Dependent Grandparent Allowance	Disabled Spouse Allowance	Disabled Parent Allowance	Disabled Grandparent Allowance	Disabled Child Allowance	Disabled Brother / Sister Allowance	Total Allowances
(元) (\$)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
108,001 - 110,000	832,356	0	0	0	0	0	0	0	0	0	0	0	0	0	832,356
110,001 - 120,000	5,989,140	0	0	0	0	0	0	0	0	0	0	0	0	0	5,989,140
120,001 - 130,000	6,090,120	0	0	0	0	0	0	0	0	0	0	0	0	0	6,090,120
130,001 - 140,000	5,428,404	0	8,130	2,790	0	3,780	0	450	0	0	0	0	0	0	5,443,554
140,001 - 150,000	5,369,652	0	57,765	26,370	0	33,180	0	5,370	0	0	0	0	0	0	5,492,337
150,001 - 180,000	13,735,008	0	267,709	98,250	0	288,240	135,420	31,740	8,760	0	120	0	0	0	14,565,247
180,001 - 210,000	11,872,872	0	453,843	116,370	0	674,910	438,030	58,980	27,450	0	3,660	960	720	4,260	13,652,055
210,001 - 240,000	9,674,640	2,325,456	480,720	125,430	216	790,200	509,310	69,600	33,030	0	22,620	3,300	1,800	9,360	14,045,682
240,001 - 270,000	8,503,380	4,255,848	796,001	106,410	56,700	994,740	662,910	75,060	34,530	0	52,020	6,000	3,600	12,360	15,559,559
270,001 - 300,000	6,219,720	5,752,512	1,231,600	90,090	87,372	939,270	576,510	64,860	29,340	660	49,200	5,460	4,080	14,640	15,065,314
300,001 - 400,000	13,013,784	14,670,288	3,426,542	174,510	236,304	2,843,580	1,592,640	148,170	64,830	7,140	174,720	18,420	29,220	46,260	36,446,408
400,001 - 500,000	6,454,512	7,228,008	1,854,269	79,650	128,088	1,867,500	1,014,570	82,650	34,770	4,620	143,940	12,600	25,320	32,160	18,962,657
500,001 - 600,000	3,748,788	3,852,792	1,103,325	37,620	75,384	1,124,520	582,150	40,770	17,100	2,880	91,380	7,560	13,980	20,100	10,718,349
600,001 - 700,000	2,230,956	2,298,240	689,831	18,180	46,008	629,040	306,990	21,540	9,060	1,320	46,920	3,960	9,060	11,100	6,322,205
700,001 - 800,000	1,565,136	1,676,160	504,990	10,800	28,512	411,990	188,100	12,510	4,440	1,020	30,120	1,440	6,180	6,420	4,447,818
800,001 - 900,000	1,047,708	1,176,120	341,348	6,990	19,440	260,370	114,150	8,610	2,760	600	16,560	1,620	3,720	4,620	3,004,616
900,001 - 1,000,000	840,672	948,672	273,225	5,430	16,200	192,930	81,690	5,760	1,920	300	14,700	660	2,400	3,300	2,387,859
1,000,001 - 1,500,000	2,045,196	2,716,632	744,926	10,740	42,120	421,380	163,290	11,370	4,020	840	27,180	2,100	5,760	6,540	6,202,094
1,500,001 - 2,000,000	169,560	1,002,888	227,100	1,800	11,124	76,860	26,610	1,770	540	360	4,440	240	1,620	1,440	1,526,352
2,000,001 - 3,000,000	18,468	503,928	106,530	390	6,372	22,950	8,040	480	150	60	1,680	240	780	420	670,488
3,000,001 - 5,000,000	216	11,880	3,375	0	0	2,190	750	90	90	0	480	0	180	0	19,251
5,000,001 - 7,500,000	0	216	60	0	0	0	0	0	0	0	0	0	0	0	276
7,500,001 - 10,000,000	0	216	60	0	0	0	0	0	0	0	0	0	0	0	276
10,000,001 & 以上/ over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
總額 Total	104,850,288	48,419,856	12,571,349	911,820	753,840	11,577,630	6,401,160	639,780	272,790	19,800	679,740	64,560	108,420	172,980	187,444,013

附表 7 物業統計資料 (2002年3月31日狀況)
 SCHEDULE 7 PROPERTY STATISTICS (as at 31 March 2002)

物業分類 Classification of Properties	物業數目 No. of Properties	百分比 %
由個別人士全權擁有[租金(如有的話)在綜合報稅表內申報] Solely owned by individuals (with rental income, if any, reported in Composite tax returns)	647,690	32.70
聯權擁有,分權擁有及由非個別人士獨自擁有 — Jointly owned, owned by tenants-in-common, and solely owned other than by individuals —		
出租 Letting	98,911	
業務用途及/或免租者 Business use and/or rent free	34,350	
完全由業主作住宅用途 Wholly occupied by owners for residential use	471,079	
空置 Vacant	23,481	
出租但根據個人入息課稅無須繳稅 Letting but no liability under Personal Assessment	<u>63</u>	31.70
由法團擁有而根據稅務條例可豁免物業稅 Owned by corporations and exempt from property tax under the Inland Revenue Ordinance	341,183	17.22
居者有其屋計劃或私人機構參與發展計劃單位 Home Ownership Scheme or Private Sector Participation Scheme	246,675	12.45
政府擁有 Government owned	919	0.05
新業權 — 有待分類 New Ownership — awaiting classification	116,446	5.88
總數 Total	<u>1,980,797</u>	<u>100.00</u>

業權分類 Classification of Ownership	物業數目 No. of Properties	百分比 %
物業有：1個擁有人 Properties owned by：1 owner	1,150,733	58.09
2個擁有人 2 owners	781,279	39.44
3個擁有人 3 owners	34,240	1.73
4個擁有人 4 owners	8,293	0.42
5個擁有人 5 owners	2,763	0.14
6至10個擁有人 6 - 10 owners	2,964	0.15
11至20個擁有人 11 - 20 owners	366	0.02
超過20個擁有人 Over 20 owners	159	0.01
總數 Total	<u>1,980,797</u>	<u>100.00</u>

附表 8 商業登記統計資料
SCHEDULE 8 BUSINESS REGISTRATION STATISTICS

財政年度 Fiscal Year	1998-99	1999-2000	2000-01	2001-02
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新商業登記的宗數 New registrations	73,164	81,689	87,553	78,593
重開商業登記的宗數 Re-opened registrations	3,749	7,337	7,104	6,645
取消商業登記的宗數 Cancelled registrations	95,338	87,714	85,628	84,229
截至3月31日止商業登記的數目 Current registrations as at 31 March	614,646	615,958	624,987	625,996

發出商業登記證的數目 Certificates issued	685,841	687,150	703,075	685,140
豁免繳交商業登記費的宗數 Businesses exempted from payment of fees	5,501	7,704	9,039	10,622
發出摘錄核證印本的數目 Certified extracts issued	228,521	238,831	256,851	250,640

	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
收取的商業登記費及罰款 (不包括破產欠薪保障基金徵費) Fees and penalties collected (excluding levy)	1,275,703	1,276,238	1,300,714	1,240,160
法庭罰款 Court fines	14,703	10,697	10,320	8,656
截至3月31日止欠繳的商業登記費及罰款 (不包括破產欠薪保障基金徵費) Fees and penalties in arrears as at 31 March (excluding levy)	56,215	45,309	41,192	34,818

附表 9 印花稅收入
SCHEDULE 9 STAMP DUTY COLLECTIONS

財政年度 Fiscal Year	1998-99	1999-2000	2000-01	2001-02
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
徵稅文件 - Duties on -				
• 轉讓契約及須課稅合約 Assignments and Chargeable Agreements	6,335.8	4,917.4	4,996.9	4,409.9
• 成交單據 Contract notes	3,588.1	6,948.7	5,653.7	3,988.8
• 租約 Leases	246.9	228.1	237.2	206.7
• 轉讓書 Transfer deeds	1.5	3.4	6.4	4.7
• 其他文件 Other documents	1.7	2.4	2.1	2.6
罰款 Penalties	13.9	15.1	14.2	23.1
因遲交而加徵的稅款 Additional duties for delays in payment	0.8	0.8	0.7	0.8
印花稅收入總額 Total duty collections	<u>10,188.7</u>	<u>12,115.9</u>	<u>10,911.2</u>	<u>8,636.6</u>

附表 10 印花稅署的工作及稅收
SCHEDULE 10 STAMP OFFICE ACTIVITIES AND COLLECTIONS

財政年度 Fiscal Year	1998-99	1999-2000	2000-01	2001-02
每日平均的到訪者數目 Average number of callers per day				
• 印花稅署 Stamp Office	1,455	1,371	1,448	1,429
• 九龍分局 Kowloon Sub-Office	211	185	205	201
• 荃灣分局 Tsuen Wan Sub-Office	141	131	130	92
加蓋印花的文件數目 Number of documents stamped				
• 印花稅署 Stamp Office	903,334	891,259	929,456	905,189
• 九龍分局 Kowloon Sub-Office	112,916	100,686	109,249	105,981
• 荃灣分局 Tsuen Wan Sub-Office	51,728	47,923	50,312	49,093
總數 Total	1,067,978	1,039,868	1,089,017	1,060,263
成交單據印花稅 Contract note duty				
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
• 由香港聯合交易所有限公司代收 Collected through Stock Exchange of Hong Kong Limited	3,374.3	6,547.3	5,224.4	3,646.8
• 由印花稅署及其他分局收取 Collected by Stamp Office & Sub-Offices	213.8	401.4	429.3	342.0
總數 Total	3,588.1	6,948.7	5,653.7	3,988.8
稅收 Duty collections				
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
• 印花稅署收得稅款* Stamp Office*	10,078.0	12,035.8	10,827.1	8,532.5
• 九龍分局收得稅款 Kowloon Sub-Office	97.7	68.7	72.2	92.7
• 荃灣分局收得稅款 Tsuen Wan Sub-Office	12.8	11.0	11.9	11.4
• 地政總署收得稅款# Lands Department#	0.2	0.4	0.0	0.0
總數 Total	10,188.7	12,115.9	10,911.2	8,636.6

*包括香港聯合交易所有限公司代收的成交單據稅款
Including contract note duty collected through Stock Exchange of Hong Kong Limited

#地政總署已於2000年4月1日停收稅款
Lands Department ceased to collect duty on 1.4.2000

附表11 遺產稅 — 截至2002年3月31日止的年度內評定的稅款及收取的款項
 SCHEDULE 11 ESTATE DUTY - DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2002

	2001年4月1日前發出的評稅 Assessments issued before 1 April 2001	2001至02年度發出的評稅 Assessments issued in 2001-02						補加評稅 Additional Assessments	總額 Total
		原本評稅 Original Assessments							
		遺產價值 低過200萬元 Estates valued under \$2m	遺產價值 200萬至400萬元 Estates valued \$2m to \$4m	遺產價值 400萬至1,000萬元 Estates valued \$4m to \$10m	遺產價值 1,000萬至2,000萬元 Estates valued \$10m to \$20m	遺產價值 超過2,000萬元 Estates valued over \$20m			
(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)		
承2000至01年度未繳稅款	Outstanding charges brought forward from 2000-01	283,562	—	—	—	—	—	—	283,562
減：取消的款項	Less: Amount discharged	7,485	—	—	—	—	—	—	7,485
承2000至01年度未繳稅款淨額	Net outstanding charges brought forward from 2000-01	276,077	—	—	—	—	—	—	276,077
評定稅款淨額	Net duty assessed	—	70	182	42,221	188,574	1,017,394	1,781	1,250,222
加徵罰款	Penalties charged	—	27	69	1,749	2,366	9,109	35	13,355
加徵利息	Interest charged	5,841	142	173	11,824	21,506	109,363	400	149,249
應繳款項總額	Total amount payable	281,918	239	424	55,794	212,446	1,135,866	2,216	1,688,903
減：2001年4月1日前預繳的款額	Less: Amount paid on account before 1 April 2001	—	55	301	31,775	164,641	990,118	837	1,187,727
2001至02年度應繳稅款、罰款及利息淨額	Net duty, penalties and interest payable in 2001-02	281,918	184	123	24,019	47,805	145,748	1,379	501,176
減：未繳稅款轉入2002至03年度	Less: Outstanding charges carried forward to 2002-03	138,159	—	46	8,488	17,871	84,567	807	249,938
2001至02年度繳付的稅款、罰款及利息淨額	Net duty, penalties and interest paid in 2001-02	143,759	184	77	15,531	29,934	61,181	572	251,238
加：就以後年度將發出的評稅而預繳的稅款及利息	Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	—	2,478	—	693	19,798	1,653,637	—	1,676,606
2001至02年度總稅收	Total collections in 2001-02	143,759	2,662	77	16,224	49,732	1,714,818	572	1,927,844

附表12 遺產稅統計資料
SCHEDULE 12 ESTATE DUTY STATISTICS

財政年度 Fiscal Year	1998-99	1999-2000	2000-01	2001-02
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	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
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評稅 Assessment				
評定稅款 Duty assessed	1,167,991	1,358,871	1,081,384	1,250,222
罰款及利息 Penalties and interest	<u>212,960</u>	<u>185,722</u>	<u>128,482</u>	<u>162,604</u>
總數 Total	<u><u>1,380,951</u></u>	<u><u>1,544,593</u></u>	<u><u>1,209,866</u></u>	<u><u>1,412,826</u></u>

稅收 Collection				
收到評稅前付款 Payment before assessment	866,162	893,776	1,258,343	1,676,606
收到評稅後付款 Payment after assessment	<u>370,504</u>	<u>377,854</u>	<u>244,233</u>	<u>251,238</u>
總數 Total	<u><u>1,236,666</u></u>	<u><u>1,271,630</u></u>	<u><u>1,502,576</u></u>	<u><u>1,927,844</u></u>

欠款 Arrears				
截至3月31日止的欠款 Arrears as at 31 March	238,998	261,031	283,562	249,938

附表13 賽馬入場人數、投注額及博彩稅收入
SCHEDULE 13 RACING ATTENDANCE, BETS AND BETTING DUTY COLLECTED

財政年度 / Fiscal Year		1999-2000		2000-01		2001-02	
		日間賽事 Day Meeting	夜間賽事 Night Meeting	日間賽事 Day Meeting	夜間賽事 Night Meeting	日間賽事 Day Meeting	夜間賽事 Night Meeting
賽馬入場人數	Racing Attendances						
賽馬次數	Number of race meetings	36	40	41	39	37	40
入場人數 –	Attendances –						
公眾席	Public	983,675	764,899	870,272	584,077	732,083	532,653
會員席	Members' Stand	79,239	76,349	55,798	53,305	47,898	47,093
中場席	Infield Enclosure	2,997	21,931	0	7,259	0	0
總數	Total	<u>1,065,911</u>	<u>863,179</u>	<u>926,070</u>	<u>644,641</u>	<u>779,981</u>	<u>579,746</u>
每次賽馬平均入場人數	Average per meeting	29,609	21,579	22,587	16,529	21,081	14,494
賽馬投注	Bets						
平均場內投注	Average on-course bets						
每次賽事(千元)	per meeting (\$'000)	181,635	108,984	166,215	109,188	153,893	96,333
每次賽事的每名	per race-goer per	6,134	5,050	7,359	6,606	7,300	6,646
入場者(元)	meeting (\$)						
各項彩池投注	Pari-mutuel bets	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)
獨贏、位置、孖寶、	Win, Place, Double, Quinella,						
連贏、位置連贏:	場內 Quinella Place: on-course	4,769,980	3,155,978	4,905,356	2,984,260	4,114,743	2,711,906
	場外 off-course	30,901,104	26,349,501	33,422,607	26,255,958	29,480,892	25,909,792
六環彩:	場內 Six-up: on-course	30,263	30,291	43,645	37,130	43,766	43,471
	場外 off-course	319,581	389,919	363,761	387,621	356,418	446,263
三寶:	場內 Treble: on-course	25,239	19,519	28,580	20,894	23,779	18,063
	場外 off-course	190,232	186,227	223,286	200,255	197,003	199,954
三重彩:	場內 Tierce: on-course	995,541	643,546	936,126	553,707	743,320	480,198
	場外 off-course	3,779,103	3,073,713	3,581,361	2,602,576	3,032,805	2,479,307
單T: #	場內 Trio: # on-course	171,421	98,471	278,744	167,228	283,716	176,434
	場外 off-course	1,211,150	960,502	1,907,622	1,562,210	1,941,229	1,762,127
孖T:	場內 Double Trio: on-course	267,709	239,121	262,380	227,213	166,956	167,592
	場外 off-course	526,185	616,108	461,020	532,857	395,398	496,227
三T:	場內 Triple Trio: on-course	278,701	172,422	359,965	267,906	317,771	255,648
	場外 off-course	819,594	626,790	1,093,155	1,133,994	1,038,634	1,048,153
總投注額	Total Bets	<u>44,285,803</u>	<u>36,562,108</u>	<u>47,867,608</u>	<u>36,933,809</u>	<u>42,136,430</u>	<u>36,195,135</u>
從賽馬收得稅款	Duty collected from Horse Racing	5,891,926	4,856,118	6,411,889	4,970,608	5,654,228	4,873,556

		(千元/\$'000)	(千元/\$'000)	(千元/\$'000)
六合彩	Lotteries			
彩票銷售	Lottery ticket sales	4,798,188	4,990,372	4,174,013
從六合彩收得稅款	Duty collected from Lotteries	1,189,712	1,247,593	1,043,503

		(千元/\$'000)	(千元/\$'000)	(千元/\$'000)
收得稅款總額	Total duty collected	11,937,756	12,630,090	11,571,287

各項稅收 / Duty collected on –	(千元/\$'000 稅率/Rate)	2001-02 (千元/\$'000)
獨贏、位置、孖寶、連贏、位置連贏 / Win, Place, Double, Quinella, Quinella Place:	(62,217,333 @ 12%)	7,466,080
六環彩、三寶、三重彩、單T、孖T、三T / Six-up, Treble, Tierce, Trio, Double Trio, Triple Trio:	(16,114,232 @ 19%)	3,061,704
所有賽馬投注 / All bets		10,527,784
六合彩 / Lotteries:	(4,174,013 @ 25%)	1,043,503
總稅收 / Total duty collected		<u>11,571,287</u>

註 / Note: #單T於1999年9月5日開始舉辦。
Trio was introduced on 5 September 1999.

附表14 酒店房租稅
SCHEDULE 14 HOTEL ACCOMMODATION TAX

財政年度 Fiscal Year	1998-99	1999-2000	2000-01	2001-02
酒店 Hotels				
住房日數 Room occupancy (No. of room-days)	8,464,168	9,226,179	10,562,803	10,113,511
入住率 (%) Room occupancy rate (%)	74.2	78.2	82.9	78.2
平均房租 (元) Average room charge (\$)	716	641	690	654
評稅額 (百萬元) Tax assessed (\$m)	213.5	177.4	218.5	198.7
賓館 Boarding Houses				
住房日數 Room occupancy (No. of room-days)	540,520	552,892	579,125	568,214
入住率 (%) Room occupancy rate (%)	101.5	106.3	114.8	115.5
平均房租 (元) Average room charge (\$)	299	272	269	239
評稅額 (百萬元) Tax assessed (\$m)	5.7	4.5	4.7	4.3
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
總評稅額 Total tax assessed	219.2	181.9	223.2	203.0
總稅收 Total tax collected	219.0	182.4	222.5	202.9

附表15 儲稅券
SCHEDULE 15 TAX RESERVE CERTIFICATES

財政年度 Fiscal Year	銷售 Sales		贖回 Redemption		
	儲稅券數目 Number of Certificates	價值 Value (千元/\$'000)	儲稅券數目 Number of Certificates	價值 Value (千元/\$'000)	利息 Interest (千元/\$'000)
1998-99					
一般 (為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	25,158	1,328,552	21,281	691,686	9,846
• 「即賺即付」計劃 * Pay-As-You-Earn Scheme	50,691	106,093	34,796	88,506	2,908
反對/上訴 Objections / Appeals	1,030	2,848,756	1,078	1,677,468	52,391
總數 Total	<u>76,879</u>	<u>4,283,401</u>	<u>57,155</u>	<u>2,457,660</u>	<u>65,145</u>
1999-2000					
一般 (為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	8,786	266,130	16,447	467,531	16,176
• 「即賺即儲」計劃 * Save-As-You-Earn Scheme	60,834	131,588	53,371	121,253	3,584
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	8,075	73,998	4,230	51,992	404
反對/上訴 Objections / Appeals	1,048	1,901,142	1,065	2,377,478	96,129
總數 Total	<u>78,743</u>	<u>2,372,858</u>	<u>75,113</u>	<u>3,018,254</u>	<u>116,293</u>
2000-01					
一般 (為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	929	36,629	4,294	180,913	23,216
• 「即賺即儲」計劃 * Save-As-You-Earn Scheme	61,317	130,142	58,438	124,966	3,594
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	25,054	185,605	20,378	168,926	3,194
反對/上訴 Objections / Appeals	799	1,218,217	889	1,646,986	52,709
總數 Total	<u>88,099</u>	<u>1,570,593</u>	<u>83,999</u>	<u>2,121,791</u>	<u>82,713</u>
2001-02					
一般 (為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	509	73,133	3,193	489,368	94,762
• 「即賺即儲」計劃 * Save-As-You-Earn Scheme	59,904	127,774	56,251	123,338	2,880
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	30,876	209,439	27,278	203,202	2,758
反對/上訴 Objections / Appeals	794	2,531,702	805	1,162,695	32,246
總數 Total	<u>92,083</u>	<u>2,942,048</u>	<u>87,527</u>	<u>1,978,603</u>	<u>132,646</u>

* 「即賺即付」計劃已於1999年9月1日正式改名為「即賺即儲」計劃。

The "Pay-As-You-Earn" Scheme was renamed as the "Save-As-You-Earn" Scheme on 1 September 1999.

「電子儲稅券計劃」已於1999年9月1日正式推出，取替有票據儲稅券。

The Electronic Tax Reserve Certificates Scheme was introduced on 1 September 1999 to replace the paper certificates.

附表 16 入息及利得稅 - 所犯罪行及法院判處的罰款
 SCHEDULE 16 EARNINGS AND PROFITS TAX - OFFENCES COMMITTED AND COURT FINES IMPOSED
 2001-02

	《稅務條例》 Inland Revenue Ordinance										總數 Total	
	不提交報稅表及其他罪行 [第80(1)及(2)(d)條] Failure to submit return and other offences [Section 80(1)&(2)(d)]		不遵守法院命令 [第80(2B)條] Failure to comply with Court Order [Section 80(2B)]		提供不正確的報稅表、陳述書或資料 [第80(2)(a)、(b)及(c)條] Furnishing incorrect return, statement or information [Section 80(2)(a),(b)&(c)]		蓄意圖逃稅或協助他人逃稅 [第82條] Wilfully with intent to evade tax or to assist other persons to evade tax [Section 82]		不遵守《稅務條例》第52條第4、5及6款的要求 [第80(1)(c)條] Failure to comply with the requirements of Section 52(4), (5) & (6) [Section 80(1)(c)]			
	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines		
利得稅 Profits Tax		(元 / \$)		(元 / \$)		(元 / \$)		(元 / \$)		(元 / \$)		(元 / \$)
• 法團 Corporations	3,959	9,860,500	359	1,951,300	0	0	4	200,000	0	0	4,322	12,011,800
• 非法團業務 Unincorporated Businesses	487	940,500	24	94,200	4	812,000	0	0	0	0	515	1,846,700
薪俸稅 Salaries Tax												
• 僱員 Employees	1,029	1,967,600	102	368,200	1	53,427	0	0	0	0	1,132	2,389,227
• 僱主 Employers	399	1,027,500	57	305,500	3	113,000	0	0	3	19,500	462	1,465,500
物業稅 Property Tax												
• 個別人士 Individuals	6	12,000	2	12,500	2	51,153	0	0	0	0	10	75,653
總數 Total	5,880	13,808,100	544	2,731,700	10	1,029,580	4	200,000	3	19,500	6,441	17,788,880

註一：法院判處的罰款並不屬於稅務局的收入。

Note 1: Fines do not form part of the revenue collected by the Inland Revenue Department.

註二：在2002年3月31日有待聆訊的傳票有3,925宗。

Note 2: The number of summonses pending hearing as at 31 March 2002 is 3,925.

附表 17 入息及利得稅 - 所徵收的附加費、代替起訴罰款及補加稅
 SCHEDULE 17 EARNINGS & PROFITS TAX - SURCHARGES ADDED, OFFENCES COMPOUNDED AND ADDITIONAL TAX IMPOSED
 2001-02

	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		總數 Total	
	徵收宗數 No. of Impositions	款額 Amount (元 / \$)	徵收宗數 No. of Impositions	款額 Amount (元 / \$)	徵收宗數 No. of Impositions	款額 Amount (元 / \$)	徵收宗數 No. of Impositions	款額 Amount (元 / \$)	徵收宗數 No. of Impositions	款額 Amount (元 / \$)	徵收宗數 No. of Impositions	款額 Amount (元 / \$)
因遲交稅款而徵收的附加費 Surcharge for late payment of tax	12,448	6,818,284	138,543	103,864,300	7,578	65,792,208	4,795	26,566,507	16,086	11,682,356	179,450	214,723,655
因違反《稅務條例》而徵收的 代替起訴罰款 Compound Penalties for offences under the Inland Revenue Ordinance												
• 第51(4B)條* Section 51(4B)*	—	—	20	93,600	13	49,200	13	92,800	—	—	46	235,600
• 第80(1)條 Section 80(1)	—	—	854	2,464,800	17	815,950	76	5,396,450	—	—	947	8,677,200
• 第80(2)條 Section 80(2)	624	7,098,846	4,406	88,048,928	4,937	263,242,448	2,214	243,858,487	101	348,700	12,282	602,597,409
• 第82(1)條 Section 82(1)	1	820,000	34	6,753,686	18	44,621,843	44	24,318,853	—	—	97	76,514,382
根據《稅務條例》第82A條 徵收的補加稅 Additional Tax imposed under Section 82A of the Inland Revenue Ordinance	86	346,600	2,113	51,340,611	537	41,606,382	472	45,588,540	33	1,032,850	3,241	139,914,983
總數 Total	13,159	15,083,730	145,970	252,565,925	13,100	416,128,031	7,614	345,821,637	16,220	13,063,906	196,063	1,042,663,229

* 包括法院徵收的罰款
Including penalties imposed by the Court