

3 評稅職責

Assessing Functions

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，較上一年減少79億元(9%)，收費亦較上一年度下跌15%。

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。2002至03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%。

受2001年下半年本港經濟下調的影響，本局在2002至03年度評定的利得稅合共413億元(圖5)，較上年度減少75億元(15%)。地產和銀行業的評稅額佔總額的36.3%(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 2002-03, the Earnings and Profits Tax assessed dropped by \$7.9 billion (9%), as compared with the previous year. The total of duties and fees collected also fell by 15%.

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 2002-03, the Profits Tax rates for corporations and non-corporate persons remained unchanged at 16% and 15% respectively.

Reflecting a downward adjustment of the economy towards the latter half of 2001, Profits Tax of \$41.3 billion was assessed during the year 2002-03, representing a decline of \$7.5 billion (15%) from that assessed in the previous year (Figure 5). Of the total tax assessed, the property and banking sectors together contributed 36.3% (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

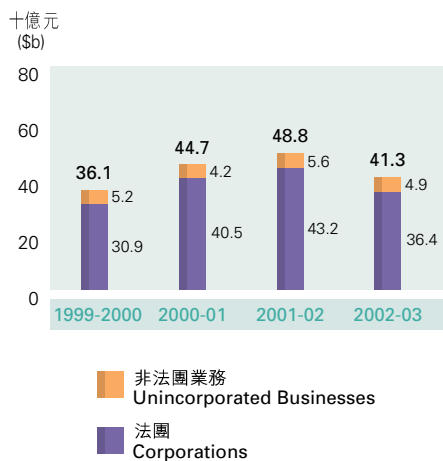
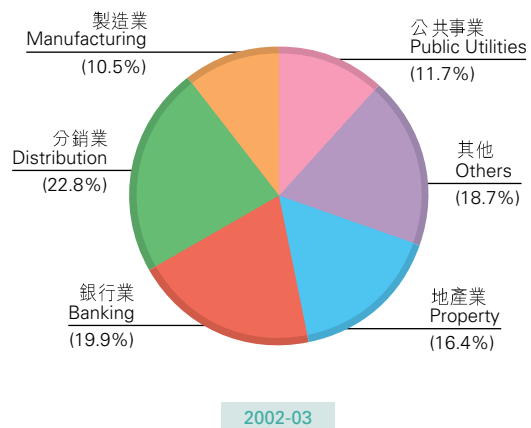


圖6 按業務類別劃分的利得稅評稅額比率
Figure 6 Profits Tax assessed ratio by business sectors



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)。

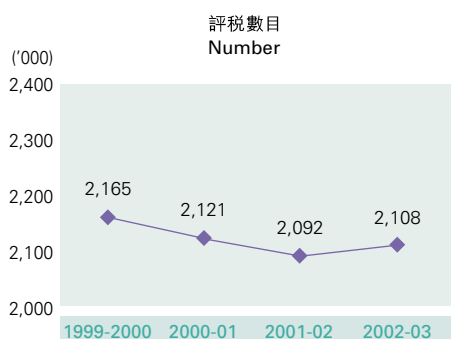
本年度評稅數目較上一年度輕微上升，不過，評稅額較上一年度輕微下降0.2%(圖7)。附表5及6詳載按入息水平劃分納稅人的評稅資料和所獲扣減的免稅額。

Salaries Tax

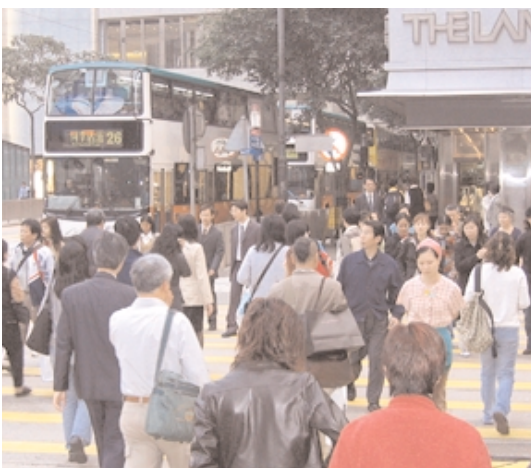
Salaries Tax is charged on all income arising in or derived from Hong Kong from any office (e.g. a directorship), employment or pension. The total tax payable is restricted to an amount not exceeding 15% (i.e. the standard rate of Salaries Tax) of the net total income (without allowances) of the individual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

As compared with the previous year, the number of assessments made increased slightly. However, 0.2% less 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.

圖7 薪俸稅評稅
Figure 7 Salaries Tax assessments



由於薪金水平下降，本年度按標準稅率繳稅人士有12,328名，較上一年度的13,343名減少7.6%。他們的評稅額加起來約佔評稅總額的21.5%，較上年度的24.0%為少（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215,471名僱主向本局提交其僱員薪酬及退休金報稅表。

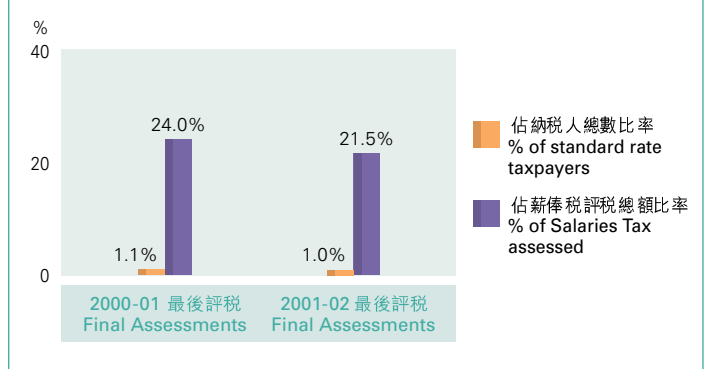
在促進僱主自願遵守稅務規定方面，本局相信在互聯網上提供稅務資料會比在社區會堂舉辦講座更具效益。「網上講座」的好處是：

- 可讓無限量人士隨時隨地閱覽，
- 新舊僱主職員均可學習何時和如何填報僱員薪酬資料，並且
- 現行程序和新做法均可詳細說明並附上實例。

首次的「僱主網上講座」已於2003年4月上網。

With the decrease in the level of salaries, there was a decrease of 7.6% in the number of standard rate taxpayers, from 13,343 last year to 12,328 this year. These taxpayers together contributed 21.5% of the Salaries Tax assessed, compared to 24.0% last year (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. During the year, 215,471 employers filed employer's returns with the Department.

The Department perceives seminars on the Internet as a more effective means to promote tax compliance by employers than holding seminars in community halls. Merits are :

- e-Seminar permits 24-hour access by unlimited number of viewers;
- staff of new and old employers can learn the fundamentals of when and what to report employees' remuneration; and
- old procedures and new practices can be explained in details and illustrated by lively examples.

The first "e-Seminar for Employers" was uploaded in April 2003.

物業稅

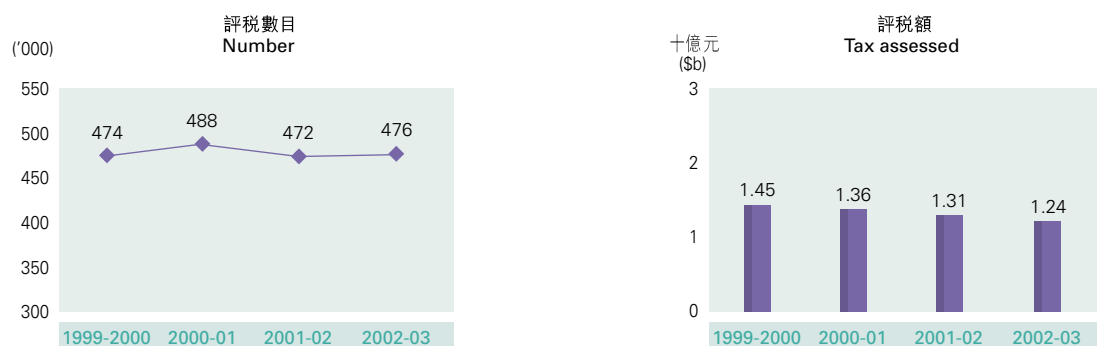
物業擁有人(包括法團)須繳交物業稅，稅款按物業的應評稅淨值，以15%標準稅率計算。法團及非法團業務如就業務用途物業繳付了物業稅，可以用該稅款抵銷他們應付的利得稅。以法團來說，他們亦須為物業收入課繳利得稅，稅率按公司利得稅稅率計算。為免每年須用物業稅抵銷利得稅，法團可申請豁免繳交有關物業的物業稅。附表7載有本局所記錄的物業統計資料。本局在2002至03年度的評稅數目較上一年度輕微增加1.0%，而全年的評稅總額因租金普遍下調而減少了5.1% (圖9)。



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 increased by 1.0%, as compared with the previous year. Reflecting a general reduction in rental income, the amount of Property Tax assessed dropped by 5.1% (**Figure 9**).

圖9 物業稅評稅
Figure 9 Property Tax assessments



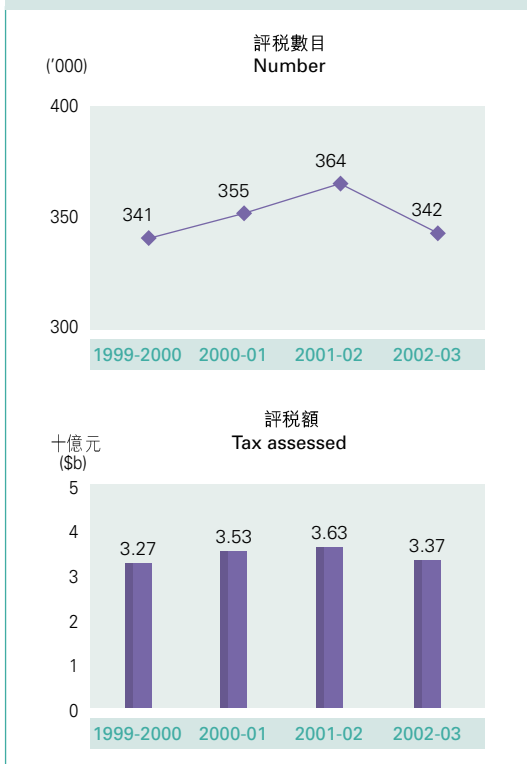
個人入息課稅

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，納稅人和配偶的一切收入會合併計算，扣除免稅額，然後以與薪俸稅相同的邊際稅率評稅。如選擇適當，這個方法可為某類納稅人（例如每項入息和利潤都分別按標準稅率計稅的人士）減輕他們的個人稅務負擔。過去一年，選擇個人入息課稅的人數下降，因此本局評稅數目較上一年度減少5.9%，而評稅總額亦減少7.0%（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 a decrease in the number of elections, the number of assessments made in 2002-03 was 5.9% less than the previous year. The amount of tax assessed decreased by 7.0% (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68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, 68 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

	2001-02 數目 Number	2002-03 數目 Number
承上一年度有待裁定的個案 Awaiting decision at the beginning of the year	6	7
加： 該年內收到的申請個案 Add: Applications received during the year	78	70
	84	77
減： 處理完畢的個案 – Less: Disposed of –		
作出裁定 Ruling made	66	56
撤消申請 Application withdrawn	8	6
拒絕裁定 Ruling declined	3	6
	77	68
轉下年度有待裁定的個案 Awaiting decision at the end of the year	7	9

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。大部份的反對個案，是源於納稅人未有依時提交報稅表，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，大多能依據提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解決。只有少數反對個案最終須由局長作出決定。本局在2002至03年度共處理了超過77,000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 arises from estimated assessments issued to taxpayers who have failed 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 taxpayer and the assessor. Only a small percentage of objections are ultimately referred to the Commissioner for determination. During the year, the Department processed over 77,000 objections (Figure 12).

圖12 反對個案數字
Figure 12 Objection statistics

	2001-02 數目 Number	2002-03 數目 Number
承上一年度有待了結的個案 Awaiting settlement at the beginning of the year	21,781	22,598
加： 該年內收到的個案 Add: Received during the year	70,203	79,548
	91,984	102,146
減： 處理完畢的個案 – Less: Disposed of –		
協議解決 Settled or withdrawn	68,407	76,723
確認評稅 Assessment confirmed	534	482
調低評稅 Assessment reduced	252	265
調高評稅 Assessment increased	175	164
取消評稅 Assessment annulled	18	13
	69,386	77,647
轉下年度有待了結的個案 Awaiting settlement at the end of the year	22,598	24,499

向稅務上訴委員會提出上訴

納稅人如不接受局長就其反對個案所作出的決定，可向稅務上訴委員會提出上訴。在2003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2002至03年度共處理了225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 2003, 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 225 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2002年4月1日有待聆訊或裁決的個案 Awaiting hearing or decision as at 1 April 2002	111
加： 本年內提出上訴的個案 Add: Lodged during the year	212
	<u>323</u>
減： 處理完畢的個案 – Less: Disposed of –	
撤消上訴 Withdrawn	61
確認評稅 Assessment confirmed	103
調低評稅(全部) Assessment reduced in full	14
調低評稅(部分) Assessment reduced in part	28
調高評稅 Assessment increased	13
取消評稅 Assessment annulled	4
其他 Others	<u>2</u>
	<u>225</u>
在2003年3月31日有待聆訊或裁決的個案 Awaiting hearing or decision as at 31 March 2003	<u>98</u>

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2002至03年度，原訟法庭及上訴法庭分別就4宗及2宗上訴個案作出裁決，所涉及的問題包括出售物業的利潤是否應課利得稅；僱主是否支付僱員現金津貼或是發還住所租金；一項有關促銷及保證位於國內房產銷售的收益是否應課利得稅；納稅人申索已婚人士免稅額與單親免稅額的條件及個別人士經服務公司安排下所得的入息是否應課薪俸稅。原訟法庭就4宗個案皆裁定稅務局局長勝訴。上訴法庭亦確實2宗先前由原訟法庭判決稅務局局長勝訴的個案。

圖14列載了在2002至03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	上訴法庭 Court of Appeal	終審法院 Court of Final Appeal	總數 Total
在2002年4月1日有待聆訊或裁決的個案 Awaiting hearing or decision as at 1 April 2002	14	1	–	15
加： 本年內提出上訴的個案 Add: Lodged during the year	9	2	–	11
	<u>23</u>	<u>3</u>	<u>–</u>	<u>26</u>
減： 處理完畢的個案 – Less: Disposed of –				
裁決 Decided	4	2	–	
中止 Discontinued	<u>12</u>	<u>16</u>	<u>–</u>	<u>18</u>
在2003年3月31日有待聆訊或裁決的個案 Awaiting hearing or decision as at 31 March 2003	<u>7</u>	<u>1</u>	<u>–</u>	<u>8</u>

Appeals to the Courts

The appellant or the Commissioner may appeal to the Courts against a decision of the Board of Review. During 2002-03, the Court of First Instance and the Court of Appeal ruled on 4 cases and 2 cases respectively. The issues considered by the Courts included whether profits received from disposal of properties were taxable; whether payment to an employee was an allowance or rent reimbursement; whether fees in respect of an underwriting contract relating to the sales of properties located in the PRC were taxable; whether the taxpayer could claim a married person allowance and a single parent allowance; and whether income received by an individual from service company arrangement was chargeable to Salaries Tax. The Court of First Instance ruled the 4 cases in favour of the Commissioner. The Court of Appeal also confirmed the 2 decisions in favour of the Commissioner as previously decided by the Court of First Instance.

Figure 14 sets out statistics concerning appeals to the Courts for 2002-03.

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。截至2003年3月31日止，共有8,755間商號選擇三年有效期的商業登記證。

2002至03年度財政預算案建議免收商業登記費一年，以減輕營商人士的經營成本。商業登記證及分行登記證一年證的登記費獲豁免；三年的商業登記證及分行登記證登記費獲依次扣減2,000元及73元，即分別為3,200元及116元。寬免適用於在2002年4月1日至2003年3月31日期間開始生效的商業登記證及分行登記證。

已就2002至03年度繳付商業登記費而無需在該年內換領登記證的業務，可以在2003年9月30日前申請退還按有關登記證在2002至03年度的有效期以比例計算的已繳費用。合符申請條件的業務包括持有三年證而其屆滿日期在2003年3月31日或以後的業務，以及持有登記證其屆滿日期在2002年4月1日至2003年3月31日的已結束業務或分行。截至2003年3月31日止，本局已向合乎申請條件的商號，發出49,806張申請表格，並收回其中的13,482張。10,343間成功申請的商號，經已收到退款共1,203萬元。



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. Up to 31 March 2003, 8,755 businesses had taken the 3-year certificates.

As a budgetary measure to reduce the operating cost of

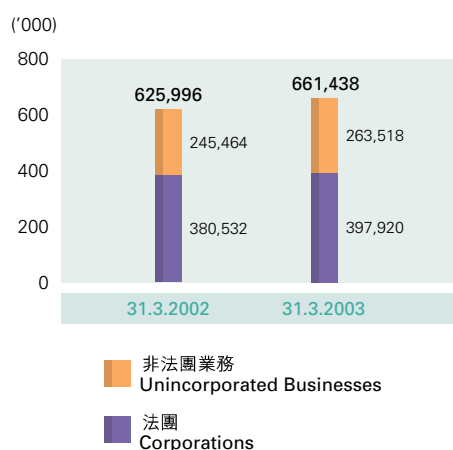
business, the business registration fee was waived in 2002-03. For those who elected for 1-year certificates, the business and branch registration fees were waived. For 3-year certificates, registration fees were reduced by \$2,000 and \$73 to \$3,200 and \$116 respectively. The concessionary rates applied to certificates commencing during the period 1 April 2002 to 31 March 2003.

Businesses which had already paid registration fees for 2002-03 and were not required to renew their registration certificates during the year could apply for concessionary refund on a pro-rata basis before 30 September 2003. They included businesses holding 3-year certificates with expiry dates on or before 31 March 2003 and ceased businesses or ceased branches, which last held a registration certificate with an expiry date between 1 April 2002 and 31 March 2003. Up to 31 March 2003, the Department had issued a total of 49,806 application forms to businesses eligible to make the application, of which 13,482 had been returned. 10,343 successful applicants had been issued with refunds totaling \$12.03 million.

商號雖獲得豁免繳付登記費，但仍須就換領2002至03年度的商業登記證繳納破產欠薪保障基金徵費。徵費由2002年5月16日起向上調整，一年有效期的登記證由250元增加至600元，三年證則由750元增加至1,800元。這次調整是自1991年7月以來的首次，每年可望為基金帶來超過2億元的額外收入。

豁免徵收商業登記費帶來積極的效應，在2002至03年度新登記的業務較上年度顯著增加25,924宗。取消商業登記的宗數亦較去年減少8,827宗(附表8)。已登記商號的數目全年錄得35,442宗的大幅增長(圖15)。本年度發出的商業登記證數目較上年度增加超過8.6%，但由於豁免商業登記費一年，全年收得的商業登記費只有1.27億元(圖16)。

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



Despite the waiver of registration fees in 2002-03, business operators were still required to pay the levy for the Protection of Wages on Insolvency Fund when they renewed their registration certificates. For the first time since 1991, the levy was adjusted upward on 16 May 2002, from \$250 to \$600 for 1-year certificates and from \$750 to \$1,800 for 3-year certificates. It was expected that the adjustment could bring in more than \$200 million a year for the Fund.

The waiver of business registration fee had brought the number of new registrations in 2002-03 up by 25,924. The number of cancelled registrations during the year also fell by 8,827 (Schedule 8). The total number of active registrations recorded a significant growth of 35,442 for the year (Figure 15). Whilst the number of certificates issued increased by 8.6%, the total amount of business registration fees collected in the year dropped to \$127 million (Figure 16), in consequence of the waiver.



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

	2001-02	2002-03	增/減 Increase/Decrease
發出的商業登記證數目(總行及分行) Number of certificates issued (Main and Branch)	685,140	743,880	8.6%
商業登記費(包括罰款)(百萬元) Fees (inclusive of penalties) (\$m)	1,240.2	127.7	-89.7%

根據《商業登記條例》的規定，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。過去一年獲豁免繳納全部費用的個案有8,381宗，較上一年度減少21%。

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2002至03年度共接獲2宗上訴個案，其中一宗被駁回，另一宗隨後由上訴人撤銷(圖17)。

Under the Business Registration Ordinance, 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) could apply for exemption from payment of the fee and levy. The number of total exemptions granted during the year was 8,381, representing a decrease of 21% from the previous year.

Where an application for exemption is not allowed, the business operator may appeal to the Administrative Appeals Board. 2 appeals were received by the Board in 2002-03, of which 1 was dismissed and the other was subsequently withdrawn by the appellant (Figure 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2002年4月1日有待聆訊的個案 Awaiting hearing as at 1 April 2002	0
加： 本年內提出上訴的個案 Add: Lodged during the year	2
	2
減： 處理完畢的個案 Less: Disposed of	
上訴駁回 Appeal dismissed	1
上訴撤銷 Appeal withdrawn	1
	2
在2003年3月31日有待聆訊的個案 Awaiting hearing as at 31 March 2003	0



印花稅

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2002至03年度，物業和股票市場持續淡靜。從物業及股票交易收得的印花稅較上一年度，分別退減了5.9%及22.6%。印花稅總收入下跌了13.7%（圖19及附表9），然而，加蓋印花的文件數目則輕微上升5.4%（附表10）。

圖19 印花稅收入
Figure 19 Stamp Duty collections

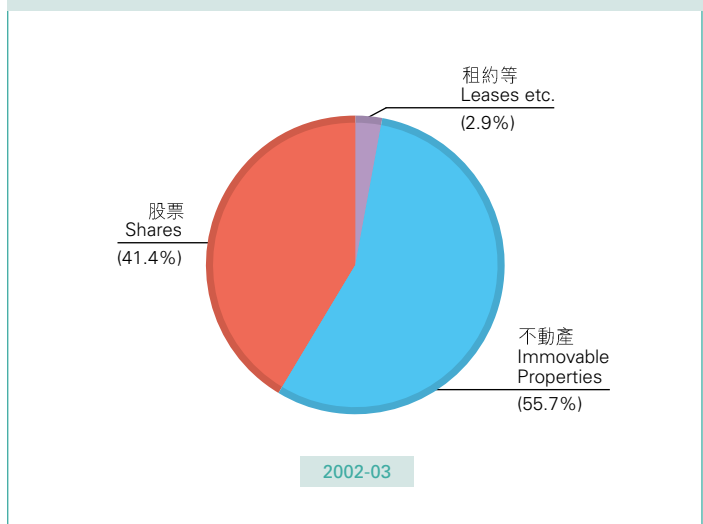
	2001-02 (百萬元 \$m)	2002-03 (百萬元 \$m)	減幅 Decrease
不動產 Immovable Properties	4,410	4,151	-5.9%
股票 Shares	3,989	3,088	-22.6%
租約等 Leases etc.	238	219	-8.0%
總額 Total	8,637	7,458	-13.7%

Stamp Duty

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

Both the property and stock markets remained sluggish during 2002-03. The Stamp Duty collection from property and share transactions decreased by 5.9% and 22.6% respectively as compared with the previous year. Overall, there was a 13.7% drop in total Stamp Duty collection (Figure 19 and Schedule 9). The number of documents stamped, however, increased slightly by 5.4% (Schedule 10).

圖18 印花稅收入組合
Figure 18 Composition of Stamp Duty collections



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。



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.

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。

本年度的遺產稅收入為 14.02 億元(附表 11)，較上一年度減少 5.25 億元(27%)。

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 11.47 億元(附表 12)。

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

Estate Duty of \$1.402 billion was collected during the year (Schedule 11), a decrease of \$525 million (27%) compared with 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), \$1.147 billion was received during the year in advance of the issue of formal assessments (Schedule 12).

圖20 遺產組合
Figure 20 Composition of Estates

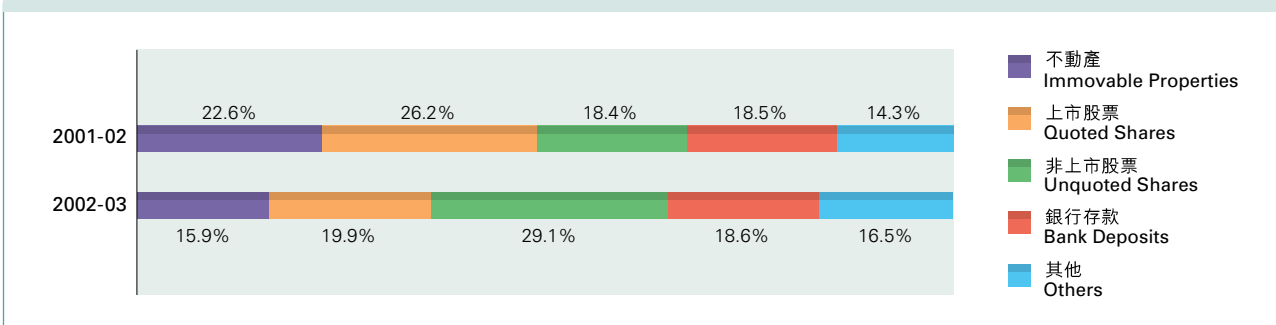


圖21 遺產稅個案
Figure 21 Estate Duty cases

		2001-02	2002-03
新個案數目	New cases	<u>14,574</u>	<u>15,227</u>
完成個案	Cases finalised		
須徵稅個案	Dutiable	302	298
豁免個案	Exempt	14,399	15,047
		<u>14,701</u>	<u>15,345</u>

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2002至03年度，博彩稅稅率維持不變（圖22）。

過去一年賽馬入場人數有所增加，但投注總額卻比前減少（附表13），從賽馬活動收取的博彩稅也減少了7.6%；雖然從六合彩徵收的稅款增加了14.5%，但博彩稅總額仍較上一年度下跌了5.6%（圖23）。

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 2002-03, the rates of duty remained unchanged (Figure 22).

During the year, racing bets were on the decline despite an increase in racing attendances (Schedule 13), resulting in a drop of 7.6% in the duty collected from horse racing. Although lotteries duty collection increased by 14.5%, the total Betting Duty collected in 2002-03 was 5.6% less than that of the previous year (Figure 23).

圖22 2002至03年度博彩稅稅率
Figure 22 Rates of Betting Duty in 2002-03

		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%

圖23 博彩稅收入
Figure 23 Betting Duty collections

	2001-02 (百萬元 \$m)	2002-03 (百萬元 \$m)	增/減 Increase/Decrease
賽馬 Horse Racing	10,527.8	9,725.7	-7.6%
六合彩 Lotteries	1,043.5	1,195.0	+14.5%
總數 Total	11,571.3	10,920.7	-5.6%

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2002至03年度，由於在香港營業的酒店及賓館數目有所增加，應課稅住房的數目上升3.6% (圖24)。雖然房間入住率亦上升4.4% (圖25)，但因酒店房租下調 (附表14)，全年的酒店房租稅收入較上一年度輕微減少了0.9% (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 and is collected quarterly in arrears.

In 2002-03, there was an increase in the number of hotels and boarding houses operating in Hong Kong, resulting in an increase of 3.6% in the number of taxable rooms (Figure 24). The room occupancy rate also increased by 4.4% (Figure 25), but the tax collected was 0.9% less than that collected in the previous year (Figure 26). This was mainly due to the reduction in room charges (Schedule 14).

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

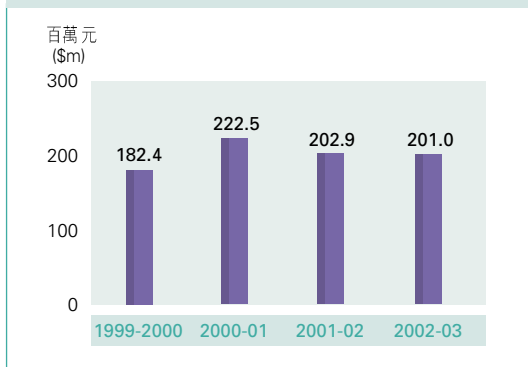
	2001-02	2002-03	增/減 Increase/Decrease
酒店及賓館 Hotels and Boarding Houses	158	161	+1.9%
應課稅住房 Taxable Rooms	37,733	39,101	+3.6%
免稅住房 Exempted Rooms	5,519	5,315	-3.7%

圖25 房間入住率

Figure 25 Room occupancy rates

	2001-02	2002-03	增幅 Increase
住房日數 Room Days	10,681,725	11,057,669	+3.5%
入住率 Occupancy Rate	79.5%	83.9%	+4.4%

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.



2002至03年度，在「電子儲稅券計劃」買券的數目較上一年度增加25%，而在「即賺即儲」計劃買券的數目則輕微下降3%（附表15），總款額較上一年度下降12%（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 2002-03, while there was an increase of 25% in the number of certificates sold under the Electronic Tax Reserve Certificates Scheme, there was a slight drop of 3% in the sale of certificates under the SAYE Scheme (Schedule 15). The total amount involved decreased by 12% (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

