

4 收取稅款

Collection

本局收取的稅款，包括應繳稅款，補加稅、附加費和罰款等，附表 16 及 17 詳列出本局在 2002 至 03 年度就入息及利得稅所徵收的補加稅、附加費和各類罰款。

收稅

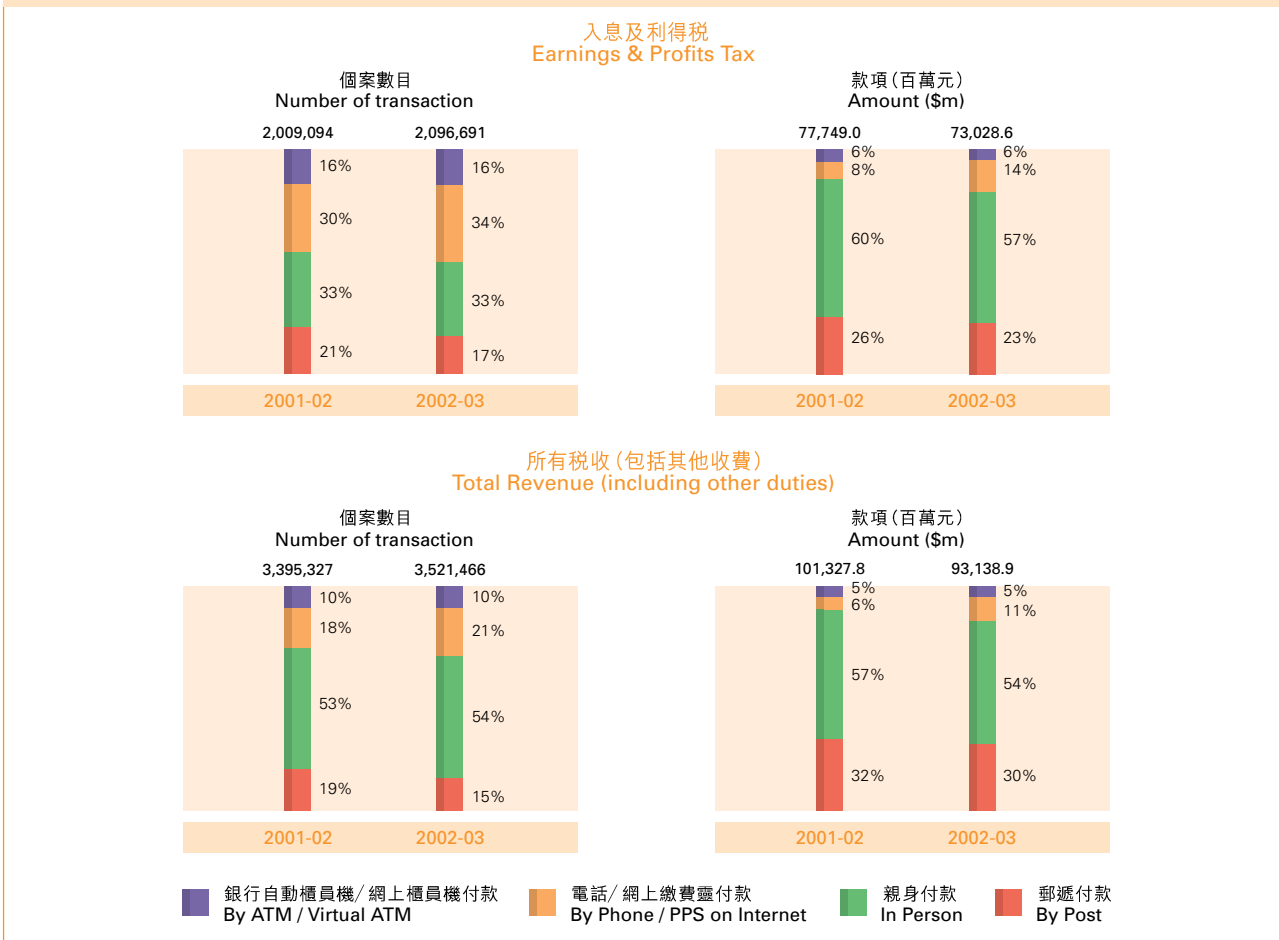
本局提供多種繳稅方法供納稅人選擇。圖 28 展示納稅人在 2002 至 03 年度所選用的繳稅方法。電子方式繳稅(包括電話、銀行自動櫃員機及互聯網)獲廣泛使用。2002 至 03 年度入息及利得稅個案當中，電子付款佔總數的 50%。

Revenue collected by the Department includes tax, additional tax, surcharge and fines. Schedules 16 and 17 provide details of additional tax, surcharge and fines imposed by the Department in respect of Earnings and Profits Tax during 2002-03.

Collection of tax

There are various payment methods by which a taxpayer can choose to settle a tax liability. Figure 28 shows the payment methods used by taxpayers in 2002-03. Electronic payments (by phone, bank ATM or the Internet) are gaining popularity. For Earnings and Profits Tax, 50% of the payment transactions made during the year were through electronic means.

圖 28 繳稅方法
Figure 28 Payment methods



退稅

本局會就不同原因退還稅款給納稅人，例如納稅人多繳應付稅款，或因修訂評稅而需退還稅款。退稅事宜會盡快安排。在2002至03年度，本局退還的款項合共約68億元(圖29)。



Refund of tax

Refunds are made to taxpayers for various reasons, such as in respect of an overpayment of tax or arising from revision of an assessment. They are issued as expeditiously as possible. During 2002-03, tax refunds totalling \$6.8 billion were made (Figure 29).



圖29 退稅
Figure 29 Tax refunds

稅項種類 Type of Tax	2001-02		2002-03	
	數目 Number	款項(百萬元) Amount (\$m)	數目 Number	款項(百萬元) Amount (\$m)
利得稅 Profits Tax	25,747	3,278.8	26,822	3,492.2
薪俸稅 Salaries Tax	298,929	1,344.3	290,963	1,396.4
物業稅 Property Tax	13,857	108.1	14,481	110.7
個人入息課稅 Personal Assessment	31,133	286.4	27,014	251.5
其他 Others	11,928	1,040.9	21,217	1,593.4
總額 Total	381,594	6,058.5	380,497	6,844.2

追討欠稅

納稅人須在繳稅通知書所列明的繳稅日期或之前繳交稅款。絕大部分納稅人均準時交稅。

未如期繳稅的人士，一般會被徵收5%附加費，如拖欠稅款超過6個月，會再被徵收欠款總額的10%附加費。

對於欠繳稅款的個案，本局會立即採取各種追討行動，包括向僱主、銀行和其他拖欠稅人士金錢或代欠稅人士保管金錢的人士發出追稅通知書，以及在區域法院進

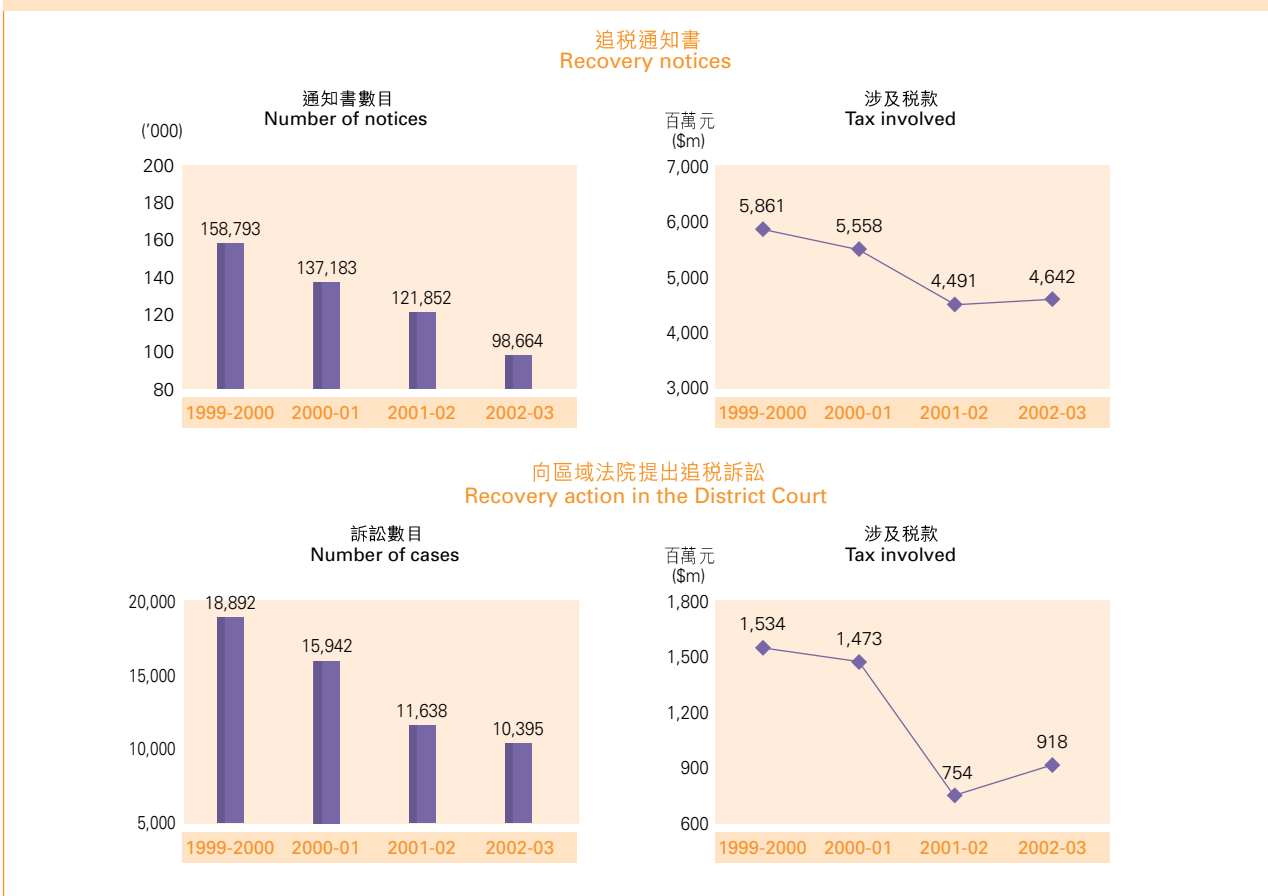
Recovery of tax in default

Taxpayers should pay tax on or before the due date shown on the demand notes issued to them. The vast majority of taxpayers settle their tax liabilities in a timely manner.

A late payment surcharge of 5% will generally be imposed where tax is in default. If tax debts remain outstanding for more than six months after the due date, the Department may impose a further surcharge of 10% on the total unpaid amount.

Any tax in default is immediately recoverable. Recovery notices can be issued to third parties (including employers, bankers and other parties owing money to or

圖30 追稅行動
Figure 30 Recovery action



行民事訴訟。圖30列出本局所採取的追稅行動的有關數字。欠稅人士除了須繳付法院裁定的欠稅外，還須負責繳付法庭訟費及由訴訟開始至債項全數清繳期間的利息。圖31列出本局在2002至03年度收取的法庭訟費和債項利息。

欠稅人士可能會被禁止離開香港。不過，這是需要局長向區域法院法官申請，而法官須在合理因由下相信該名人士意圖未有清繳稅款或未就清繳該筆稅款提交足夠保證而意圖離開或已離開香港往其他地方定居。有關法例亦訂明該名人士可就區域法院法官的判決向高等法院原訟法庭提出上訴的權利。

holding money on behalf of the defaulting taxpayers) to effect collection. Action may also be commenced in the District Court. Figure 30 summarizes the recovery actions taken by the Department. Upon entry of judgment, a defaulting taxpayer becomes liable to legal costs and interest on the judgment debt for the period from the date of commencement of proceedings to the date of full settlement in addition to the outstanding tax. Figure 31 shows the legal costs and judgment interest collected during 2002-03.

A person with tax in default may be prevented from leaving Hong Kong. This, however, requires the Commissioner to satisfy a District Court Judge that there are reasonable grounds for believing that the person intends to depart, or has departed, from Hong Kong to reside elsewhere without paying his tax or furnishing adequate security for payment of such tax. The relevant legislation also provides that the person concerned may appeal to the Court of First Instance of the High Court against a District Judge's decision.

圖31 2002至03年度收取的法庭訟費及債項利息
Figure 31 Legal Costs and Judgment Interest collected in 2002-03

	元 \$	元 \$
法庭訟費/Court Cost		
法庭費用/Court Fees	2,204,732	
執行費用/Execution Fees	<u>48,935</u>	2,253,667
定額訟費/Fixed Cost		813,852
債項利息/Judgment Interest		
判定債項前利息/Pre-judgment Interest	3,286,182	
判定債項後利息/Post-judgment Interest	<u>9,858,155</u>	<u>13,144,337</u>
訟費及利息總額/Total costs and interest collected		<u>16,211,856</u>