

# 2 稅收概況

## Revenue

雖然去年本港經濟實質增長較2001年輕微回升，本局在2002至03年度的稅收仍受2001年的不景氣所影響；加上2002至03年度財政預算案免收商業登記證費用一年的寬減措施，全年的入息及利得稅較上一年度減少47億元（圖1，附表1及2），印花稅收入亦因物業及股票市場持續淡靜而下跌近12億元。

Whilst the economic growth in real terms did pick up slightly in 2002, revenue collections were nonetheless adversely affected by the previous year's downturn. Coupled with the effect of the waiver of Business Registration fees in the 2002-03 Budget, there was a decrease in collections of \$4.7 billion in Earnings and Profits Tax (Figure 1, Schedules 1 and 2). Stamp Duty collections also dropped by almost \$1.2 billion as a result of the sluggish property and stock markets.

圖1 各項稅款

Figure 1 Revenue collected by tax type

| 稅項<br>Type of tax                        | 1999-2000<br>(百萬元)<br>(\$m) | 2000-01<br>(百萬元)<br>(\$m) | 2001-02<br>(百萬元)<br>(\$m) | 2002-03<br>(百萬元)<br>(\$m) |
|--|-----------------------------|---------------------------|---------------------------|---------------------------|
| 利得稅 –<br>Profits Tax –                   |                             |                           |                           |                           |
| 法團<br>Corporations                       | 32,333.2                    | 38,960.5                  | 39,272.4                  | 33,692.9                  |
| 非法團業務<br>Unincorporated Businesses       | 5,365.3                     | 4,008.9                   | 5,103.3                   | 5,106.6                   |
| 薪俸稅<br>Salaries Tax                      | 24,831.5                    | 26,302.9                  | 28,634.6                  | 29,733.1                  |
| 物業稅<br>Property Tax                      | 1,167.9                     | 1,143.1                   | 1,135.7                   | 1,180.1                   |
| 個人入息課稅<br>Personal Assessment            | 3,216.3                     | 3,454.9                   | 3,603.0                   | 3,315.9                   |
| 入息及利得稅總額<br>Total Earnings & Profits Tax | 66,914.2                    | 73,870.3                  | 77,749.0                  | 73,028.6                  |
| 遺產稅<br>Estate Duty                       | 1,271.6                     | 1,502.6                   | 1,927.8                   | 1,402.7                   |
| 印花稅<br>Stamp Duty                        | 12,115.9                    | 10,911.2                  | 8,636.6                   | 7,458.2                   |
| 博彩稅<br>Betting Duty                      | 11,937.8                    | 12,630.1                  | 11,571.3                  | 10,920.7                  |
| 商業登記費<br>Business Registration Fees      | 1,276.2                     | 1,300.7                   | 1,240.2                   | 127.7                     |
| 酒店房租稅<br>Hotel Accommodation Tax         | 182.4                       | 222.5                     | 202.9                     | 201.0                     |
| 稅收總額<br>Total revenue collected          | 93,698.1                    | 100,437.4                 | 101,327.8                 | 93,138.9                  |
| 比對去年的變動<br>% change over previous year   | -7.1%                       | 7.2%                      | 0.9%                      | -8.1%                     |

總的來說，本局在過去一年共收得931億元稅款〔約佔政府一般收入的六成（圖2）〕，較上一年度減少82億元，跌幅8.1%。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74%（圖3）。

Overall, revenue collected by the Department during 2002-03 totalled \$93.1 billion (about 60% of the Government General Revenue, see Figure 2). This represents a decrease of \$8.2 billion, or 8.1%, from that collected in the previous year. The major part of revenue collected came from Profits Tax and Salaries Tax, which together contributed some 74% (Figure 3).

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

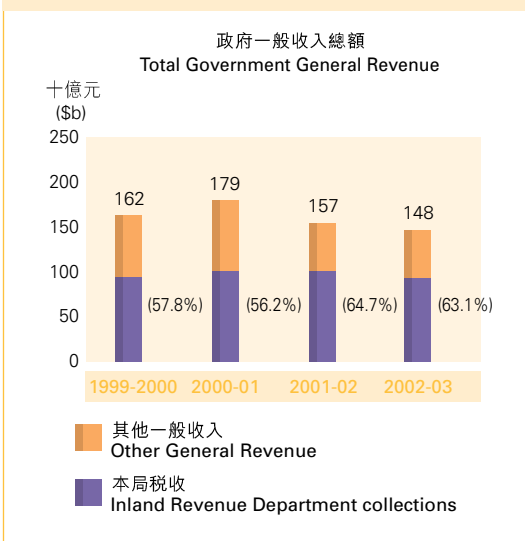
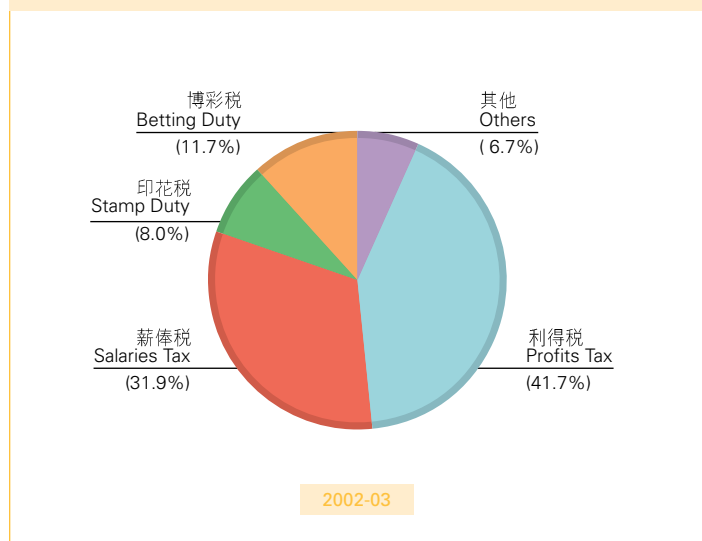


圖3 稅收組合  
Figure 3 Composition of the revenue collection



本局在2002至03年度繼續縮減部門開支。雖然整體稅收下跌，稅收成本仍由上年度的1.39%輕微下調至1.38%（圖4）。

Productivity savings were achieved during the year. Despite the drop in overall revenue collections, the cost of collection of revenue decreased slightly from 1.39% to 1.38% (Figure 4).

圖4 稅收成本  
Figure 4 Cost of collection

