

附表 1 入息及利得税 — 截至2004年3月31日止的年度内评定的税款及收取的款项

	物业税	薪俸税	利得税(法团)	利得税(非法团业务)	个人入息课税	总额
	(元)	(元)	(元)	(元)	(元)	(元)
本年度就各课税年度评定的税款 —						
2001至02及之前的课税年度	85,650,151	(1,532,662,072)	4,287,691,930	328,585,886	303,787,926	3,473,053,821
2002至03(只限最后评税)	75,792,142	58,462,298	(1,118,856,592)	(69,459,677)	2,463,197,903	1,409,136,074
2003至04暂缴税及最后评税	1,051,635,957	30,732,932,717	44,343,675,536	5,362,697,580	405,461	81,491,347,251
评定税款总额	1,213,078,250	29,258,732,943	47,512,510,874	5,621,823,789	2,767,391,290	86,373,537,146
加：应收款项 —						
承2003年3月31日止未缴税款	254,873,878	6,604,579,564	24,682,165,173	2,269,421,667	649,135,099	34,460,175,381
征收的附加费、代替起诉罚款	8,155,232	282,454,004	406,814,404	243,553,367	12,781,993	953,759,000
及补加税及税务上诉委员会判						
给的堂费						
缓缴税款的利息	8,528	3,257,750	40,616,689	3,327,296	585,885	47,796,148
撇帐收回	1,845,934	42,579,698	5,070,919	10,176,507	3,864,100	63,537,158
评定税款及应收款项总额 (a)	1,477,961,822	36,191,603,959	72,647,178,059	8,148,302,626	3,433,758,367	121,898,804,833
本年度收取的款项 —						
税收净额	975,244,644	27,710,551,622	43,259,635,913	4,890,749,669	2,735,801,923	79,571,983,771
(已扣除退税)	80,136,632	3,225,285,219	2,496,481,776	143,541,644	315,372,570	6,260,817,841
附加费、代替起诉罚款、补加税及	7,776,181	263,538,649	366,422,893	211,624,861	8,147,763	857,510,347
税务上诉委员会判给的堂费						
缓缴税款的利息	18,053	2,767,727	40,241,300	1,268,888	469,905	44,765,873
收款净额 (b)	983,038,878	27,976,857,998	43,666,300,106	5,103,643,418	2,744,419,591	80,474,259,991
应缴税款、附加费等结余	494,922,944	8,214,745,961	28,980,877,953	3,044,659,208	689,338,776	41,424,544,842
减：因抵销而不用收取	109,778,211	1,316,309,355	—	321,581,208	—	1,747,668,774
因无法追讨而撇除	14,529,091	165,394,955	505,728,582	75,168,424	25,877,021	786,698,073
2004年3月31日结转的	370,615,642	6,733,041,651	28,475,149,371	2,647,909,576	663,461,755	38,890,177,995
未缴税款、附加费等						
减：在反对或上诉中	18,943,128	1,011,578,749	19,635,853,253	985,736,891	213,114,545	21,865,226,566
列作撇帐但有待批准	814,856	1,984,305	81,104,237	4,324,457	576,713	88,804,568
已评定但未到期缴付	165,846,778	3,787,633,701	6,835,065,513	731,321,631	160,340,926	11,680,208,549
截至2004年3月31日止						
欠缴的税款、附加费等净额	185,010,880	1,931,844,896	1,923,126,368	926,526,597	289,429,571	5,255,938,312