

附表 1 入息及利得稅 — 截至2004年3月31日止的年度內評定的稅款及收取的款項

	物業稅	薪俸稅	利得稅 (法團)	利得稅 (非法團業務)	個人入息課稅	總額
	(元)	(元)	(元)	(元)	(元)	(元)
本年度就各課稅年度評定的稅款 —						
2001至02及之前的課稅年度	85,650,151	(1,532,662,072)	4,287,691,930	328,585,886	303,787,926	3,473,053,821
2002至03 (只限最後評稅)	75,792,142	58,462,298	(1,118,856,592)	(69,459,677)	2,463,197,903	1,409,136,074
2003至04暫繳稅及最後評稅	1,051,635,957	30,732,932,717	44,343,675,536	5,362,697,580	405,461	81,491,347,251
評定稅款總額	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：應收款項 —						
承2003年3月31日止未繳稅款	254,873,878	6,604,579,564	24,682,165,173	2,269,421,667	649,135,099	34,460,175,381
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	8,155,232	282,454,004	406,814,404	243,553,367	12,781,993	953,759,000
緩繳稅款的利息	8,528	3,257,750	40,616,689	3,327,296	585,885	47,796,148
撇帳收回	1,845,934	42,579,698	5,070,919	10,176,507	3,864,100	63,537,158
評定稅款及應收款項總額 (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
本年度收取的款項 —						
稅收淨額	975,244,644	27,710,551,622	43,259,635,913	4,890,749,669	2,735,801,923	79,571,983,771
(已扣除退稅)	80,136,632	3,225,285,219	2,496,481,776	143,541,644	315,372,570	6,260,817,841
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	7,776,181	263,538,649	366,422,893	211,624,861	8,147,763	857,510,347
緩繳稅款的利息	18,053	2,767,727	40,241,300	1,268,888	469,905	44,765,873
收款淨額 (b)	983,038,878	27,976,857,998	43,666,300,106	5,103,643,418	2,744,419,591	80,474,259,991
應繳稅款、附加費等結餘	(a) – (b)	494,922,944	8,214,745,961	28,980,877,953	689,338,776	41,424,544,842
減：因抵銷而不用收取	109,778,211	1,316,309,355	–	321,581,208	–	1,747,668,774
因無法追討而撇除	14,529,091	165,394,955	505,728,582	75,168,424	25,877,021	786,698,073
2004年3月31日結轉的 未繳稅款、附加費等	370,615,642	6,733,041,651	28,475,149,371	2,647,909,576	663,461,755	38,890,177,995
減：在反對或上訴中 列作撇帳但有待批准	18,943,128	1,011,578,749	19,635,853,253	985,736,891	213,114,545	21,865,226,566
已評定但未到期繳付	814,856	1,984,305	81,104,237	4,324,457	576,713	88,804,568
	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 欠繳的稅款、附加費等淨額	185,010,880	1,931,844,896	1,923,126,368	926,526,597	289,429,571	5,255,938,312