

# 評稅職責

## Assessing Functions

本局根據有關法例，徵收稅款及收費。過去一年，評定的入息及利得稅，較上一年增加109億元(16%)，而收費則與上一年度相若。

The Department raises revenue through taxes, duties and fees in accordance with the relevant legislation. In 2000-01, the Earnings and Profits Tax assessed increased by \$10.9 billion (16%), as compared with the previous year. On the other hand, the total of duties and fees collected during the year was much the same as the previous year.

### 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 2000-01, the Profits Tax rates for corporations and non-corporate persons remained unchanged at 16% and 15% respectively.



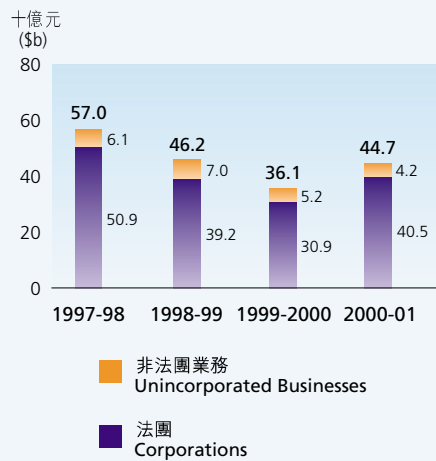
### 利得稅

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。2000至01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%。



隨著經濟好轉，本局在2000至01年度評定的利得稅額合共447億元(圖5)，較上一年度增加86億元(24%)。地產和銀行業的評稅額佔總額的37.6%(圖6)，而各行業的評稅額則載列於附表3及4。

圖5 利得稅評稅額  
Figure 5 Profits Tax assessed



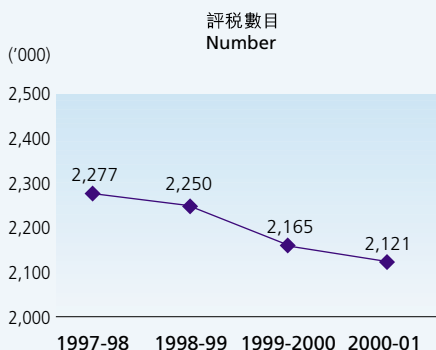
### 薪俸稅

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，稅項總額不會超過入息總額的15%(即標準稅率)。

本年度評稅數目較上一年度輕微下跌，不過，納稅人平均入息水平則上升，評稅額因此較上一年度增加7.9%(圖7)。

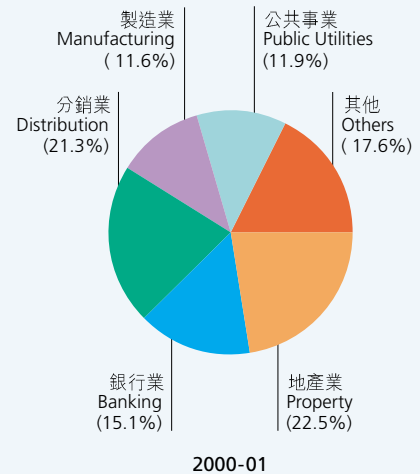
附表5及6詳載按入息水平劃分納稅人的評稅資料和所獲扣減的免稅額。

圖7 薪俸稅評稅  
Figure 7 Salaries Tax assessments



Reflecting an improvement in the state of the economy, Profits Tax of \$44.7 billion was assessed during the year, representing an increase of \$8.6 billion (24%) over the figure for the previous year (Figure 5). Of the total tax assessed, the property and banking sectors together contributed 37.6% (Figure 6). Further statistics relating to the tax assessed in respect of different business sectors are shown in Schedules 3 and 4.

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



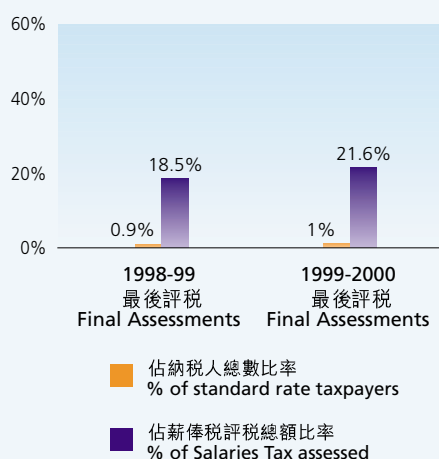
### Salaries Tax

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 total income of the individual concerned.

As compared with the previous year, the number of assessments made decreased slightly. However, as a result of an increase in the average level of income 7.9% more 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.

由於薪金水平上升，按標準稅率繳稅人士的數目由上一年度的10,316名增至本年度的11,602名，增幅為12.5%。他們的評稅額約佔評稅總額的21.6% (圖8)。

圖8 按標準稅率繳稅人士  
Figure 8 Standard rate taxpayers



### 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206,833名僱主向本局遞交其僱員薪酬及退休金報稅表。如往年一樣，本局繼續舉辦講座，協助新僱主填寫報稅表。本局在2001年2月發信邀請37,405名新僱主於4月11日參加在大會堂音樂廳舉辦的免費講座。

### 物業稅

物業擁有人須繳交物業稅，稅額按物業的應評稅淨值，以15%標準稅率計算。法團以外業務就其業務用途物業所繳付的物業稅，可用來抵銷他們應付的利得稅。法團須為物業收入課繳利得稅，而不是物業稅，稅率按公司利得稅稅率計算。附表7載有本局所記錄的物業統計資料。本局在2000至01年度的評稅數目較上一年度增加3%，但全年的評稅總額則因租金下調而減少了6.2% (圖9)。

With the increase in the level of salaries, there was an increase of 12.5% in the number of standard rate taxpayers, from 10,316 last year to 11,602 this year. These taxpayers contributed 21.6% of the Salaries Tax assessed (Figure 8).

### 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. In 2000-01, 206,833 employers filed employer's returns with the Department. During the year, the Department continued its past practice of conducting seminars to assist new employers in completing the returns. In February 2001, letters were sent to 37,405 new employers inviting them to attend seminars which were held at the Concert Hall of the City Hall on 11 April 2001.

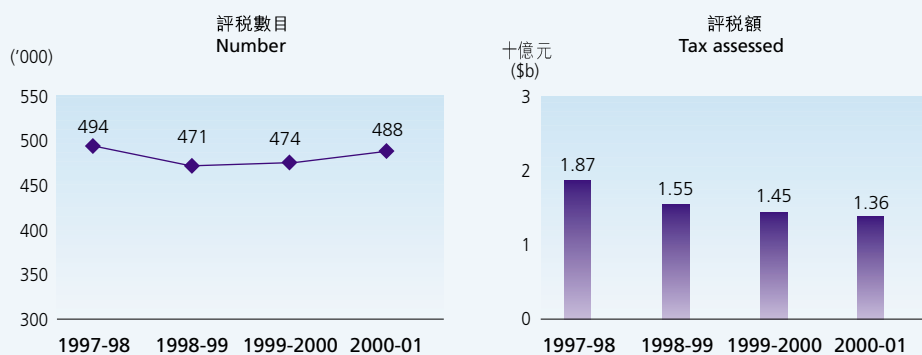
### Property Tax

Property owners are subject to Property Tax which is charged at the standard rate of 15% in respect of the net assessable value of the property. Unincorporated businesses that pay Property Tax in respect of their business premises can have such payments set off against their Profits Tax liabilities. Income arising from properties owned by corporations is subject to Profits Tax at the corporate rate in lieu of Property Tax. 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 3%, as compared with the previous year. Reflecting reduction in rental income, the amount of Property Tax assessed dropped by 6.2% (Figure 9).





圖9 物業稅評稅  
Figure 9 Property Tax assessments



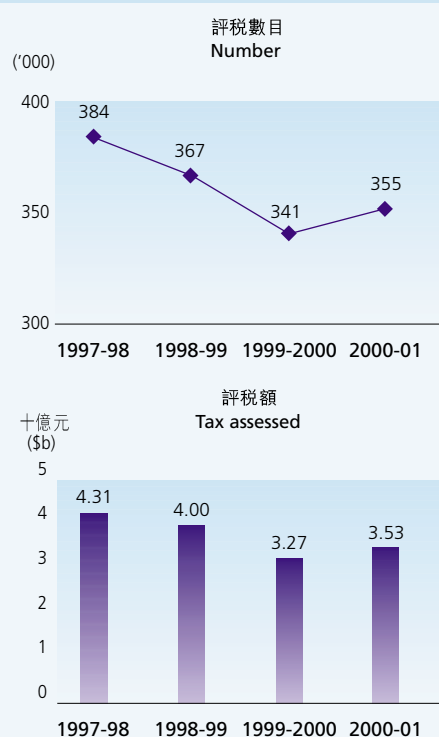
### 個人入息課稅

市民可選擇將其入息總額以個人入息課稅方式評稅。按這項評稅方式，納稅人和配偶的所有收入會合併計算，在扣除免稅額後，以適用於薪俸稅的邊際稅率評稅。如選擇適當，個人的稅務負擔總額會因而減少（例如每項入息和利潤都分別按標準稅率計稅的人士）。過去一年，選擇個人入息課稅的人數增加，本局評稅數目因此較上一年度多4.1%，而評稅總額亦增加了8%（圖10）。



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圖10 根據個人入息課稅作出的評稅  
Figure 10 Assessments made under Personal Assessment



### Personal Assessment

An individual may elect for 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 an increase in the number of elections, the number of assessments made in 2000-01 was 4.1% more than the previous year. The amount of tax assessed increased by 8% (Figure 10).

## 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92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 the way in which 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, 92 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

|  | 1999-2000<br>數目 Number | 2000-01<br>數目 Number |
|--|------------------------|----------------------|
| 承上一年度有待裁定的個案<br>Awaiting decision at the beginning of the year | 5                      | 17                   |
| 加： 該年內收到的申請個案<br>Add: Applications received during the year    | 69                     | 81                   |
|  | 74                     | 98                   |
| 減： 處理完畢的個案－<br>Less: Disposed of –                             |                        |                      |
| 作出裁定 Ruling made   | 44                     | 79                   |
| 撤消申請 Application withdrawn                                     | 7                      | 6                    |
| 拒絕裁定 Ruling declined   | 6                      | 7                    |
|  | 57                     | 92                   |
| 轉下年度有待裁定的個案<br>Awaiting decision at the end of the year        | 17                     | 6                    |

## 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。大部分的反對個案，是由於納稅人不依時遞交報稅表，本局不得不以估計方式評稅，因而引致的。反對估計評稅時，須同時呈上填妥的報稅表和帳目（如適用者）。這類反對個案，大多能依據遞交的報稅表迅速解決。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了結。只有少數反對個案最終須由局長作出決定。本局在2000至01年度共處理了約6萬9千宗反對個案（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 arise from estimated assessments issued to taxpayers who have failed to lodge their tax 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. Other objections are also generally settled by agreement between the taxpayers and assessors concerned. Relatively few objections are ultimately referred to the Commissioner for determination. During the year, the Department processed some 69,000 objections (Figure 12).

圖12 反對個案數字  
Figure 12 Objection statistics

|  | 1999-2000<br>數目 Number | 2000-01<br>數目 Number |
|--|------------------------|----------------------|
| 承上一年度有待了結的個案<br>Awaiting settlement at the beginning of the year | 21,412                 | 20,762               |
| 加： 該年內收到的個案<br>Add: Received during the year                     | 73,380                 | 69,822               |
|  | 94,792                 | 90,584               |
| 減： 處理完畢的個案－<br>Less: Disposed of –                               |                        |                      |
| 協議解決 Settled or withdrawn  | 73,091                 | 67,848               |
| 確認評稅 Assessment confirmed  | 452                    | 502                  |
| 調低評稅 Assessment reduced  | 299                    | 276                  |
| 調高評稅 Assessment increased  | 163                    | 164                  |
| 取消評稅 Assessment annulled   | 25                     | 13                   |
|  | <u>74,030</u>          | <u>68,803</u>        |
| 轉下年度有待了結的個案<br>Awaiting settlement at the end of the year        | <u>20,762</u>          | <u>21,781</u>        |

### 向稅務上訴委員會提出上訴

納稅人如不滿意局長就其反對個案作出的決定，可向稅務上訴委員會提出上訴。在2001年3月31日，委員會成員包括1名主席、9名副主席及127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2000至01年度共處理了277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 determination reviewed. As at 31 March 2001, the Board consisted of a chairman and 9 deputy chairmen (who have legal training and experience) and 127 other members. During the year, the Board processed 277 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<br>Number |
|---|---------|--------------|
| 在2000年4月1日有待聆訊或裁決的個案<br>Awaiting hearing or decision as at 1 April 2000   |         | 157          |
| 加： 本年內提出上訴的個案<br>Add: Lodged during the year                              |         | 265          |
|   |         | <hr/> 422    |
| 減： 處理完畢的個案－<br>Less: Disposed of –  |         |              |
| 撤消上訴 Withdrawn  | 89      |              |
| 確認評稅 Assessment confirmed   | 106     |              |
| 調低評稅（全部） Assessment reduced in full                                       | 17      |              |
| 調低評稅（部分） Assessment reduced in part                                       | 32      |              |
| 調高評稅 Assessment increased   | 27      |              |
| 取消評稅 Assessment annulled  | 4       |              |
| 其他 Others   | <hr/> 2 | <hr/> 277    |
| 在2001年3月31日有待聆訊或裁決的個案<br>Awaiting hearing or decision as at 31 March 2001 |         | <hr/> 145    |

## 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2000至01年度，原訟法庭就3宗上訴個案作了裁決，所考慮的問題包括出售某些物業利潤是否須徵稅、上訴委員會不採用上訴人或局長對物業的估價而自行作估價的權力，以及有關收入屬資本性質還是營業性質的事宜。



終審法院裁定局長勝訴的個案有兩宗，案件都是關於利息開支轉化為存貨成本後，能否扣除的問題。

圖14 列載在2000至01年度向法院提出上訴的統計資料。

## Appeals to the Courts

An appellant or the Commissioner may appeal to the Courts against a decision of the Board of Review. During the year, the Court of First Instance ruled on 3 appeal cases. The issues considered included the taxability of profits on the sale of certain properties; the Board's jurisdiction to substitute its own valuation on a property, rather than use that of the Appellant or the Commissioner; and whether certain receipt was capital in nature.

The Court of Final Appeal decided in favour of the Commissioner in relation to 2 cases which were concerned with the deductibility of interest expenses which had been capitalised as part of the cost of trading stock.

Figure 14 sets out statistics concerning appeals to the Courts for 2000-01.

圖14 向法院提出的上訴  
Figure 14 Appeals to the Courts

|   | 原訟法庭<br>Court of<br>First<br>Instance | 終審法院<br>Court of<br>Final<br>Appeal | 總數<br>Total |
|---|---------------------------------------|-------------------------------------|-------------|
| 在2000年4月1日有待聆訊或裁決的個案<br>Awaiting hearing or decision as at 1 April 2000   | 8                                     | 2                                   | 10          |
| 加： 本年內提出上訴的個案<br>Add: Lodged during the year                              | 15                                    | —                                   | 15          |
|   | 23                                    | 2                                   | 25          |
| 減： 處理完畢的個案－<br>Less: Disposed of –  |                                       |                                     |             |
| 裁決 Decided  | 3                                     | 2                                   | 5           |
| 中止 Discontinued   | 8                                     | —                                   | 8           |
|   | 11                                    | 2                                   | 13          |
| 在2001年3月31日有待聆訊或裁決的個案<br>Awaiting hearing or decision as at 31 March 2001 | 12                                    | 0                                   | 12          |



## 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。每年換領商業登記證須繳納的商業登記費和破產欠薪保障基金徵費分別為2,000元和250元，而每三年換領商業登記證一次的登記費和徵費則為5,200元和750元。截至2001年3月31日止，有7,098間商號選擇三年有效期的商業登記證。

由於經濟好轉，本年度新登記和重開的業務較上一年度增加5,631宗，而取消商業登記的宗數則減少了2,086宗（附表8）。已登記商號的數目全年出現1.5%的增長（圖15）。

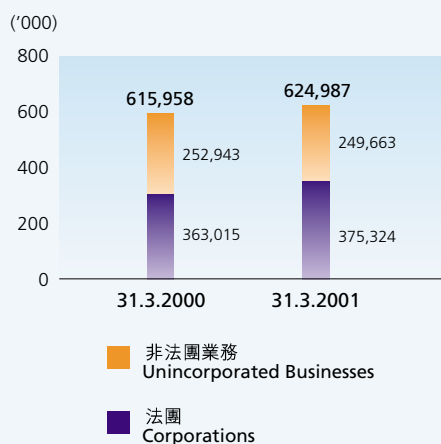


## Business Registration

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. The registration fee and levy for the Protection of Wages on Insolvency Fund are respectively \$2,000 and \$250 if paid annually, or \$5,200 and \$750 if paid every three years. Up to 31 March 2001, 7,098 businesses had taken the 3-year certificates.

Reflecting improvement in the economy, the total of new and re-opened registrations in the year was 5,631 higher than that of the previous year. Moreover, the number of cancelled business registrations fell by 2,086 (Schedule 8). The total number of active registrations recorded a growth of 1.5% for the year (Figure 15).

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



本年度發出的商業登記證數目亦較上一年度上升，全年收得的商業登記費增加了2,450餘萬元(圖16)。

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。過去一年獲豁免繳費的個案有9,039宗，較上一年度增加17%。

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2000至01年度共接獲5宗上訴個案，其中4宗後來由上訴人撤回(圖17)。

There was a corresponding increase in the number of certificates issued, resulting in an increase of \$24.5 million in the amount of business registration fees collected (Figure 16).

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) may apply for exemption from payment of the fee and levy. The number of exemptions granted during the year was 9,039. This represents an increase of 17% over the previous year.

Where an application for exemption is not allowed, the business operator may appeal to the Administrative Appeals Board. During the year, 5 appeals were received by the Board, 4 of which were subsequently withdrawn by the appellants concerned (Figure 17).

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

|  | 1999-2000 | 2000-01 | 增幅<br>Increase |
|--|-----------|---------|----------------|
| 發出的商業登記證數目(總行及分行)<br>Number of certificates issued (Main and Branch) | 687,150   | 703,075 | 2.3%           |
| 商業登記費〔包括罰款〕(百萬元)<br>Fees (inclusive of penalties) (\$m)              | 1,276.2   | 1,300.7 | 1.9%           |

圖17 向行政上訴委員會提出的上訴  
Figure 17 Appeals to the Administrative Appeal Board

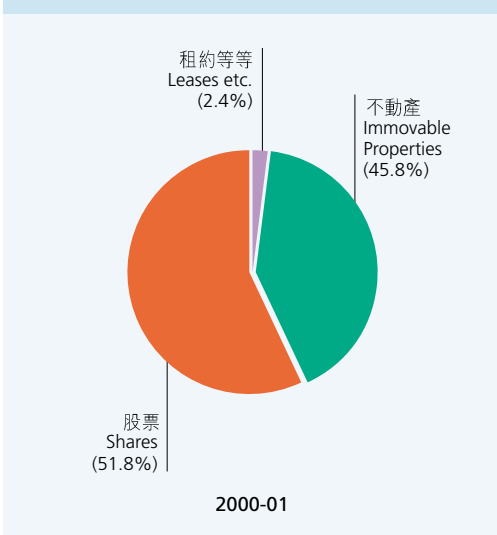
|  | 數目<br>Number |
|--|--------------|
| 在2000年4月1日有待聆訊的個案<br>Awaiting hearing as at 1 April 2000   | 0            |
| 加： 本年內提出上訴的個案<br>Add : Lodged during the year              | 5            |
|  | 5            |
| 減： 撤銷上訴<br>Less: Appeal withdrawn                          | 4            |
|  | 1            |
| 在2001年3月31日有待聆訊的個案<br>Awaiting hearing as at 31 March 2001 |              |

## 印花稅

### 收入

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）。

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



## Stamp Duty

### Collections

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



在2000至01年度，物業市場趨穩，從物業交易收得的印花稅較上一年度微升1.6%。股票市場的交投量則較去年遜色，加上股票交易印花稅率下調10%，股票交易印花稅因此退減18.6%。整體而言，本年度印花稅收入較上一年度下跌10%（圖19及附表9），而加蓋印花的文件數目則上升4.7%（附表10）。

During the year, the property market was relatively stable and the duty collected from property transactions increased slightly by 1.6%. The stock market was less active than the preceding year. This, coupled with a 10% reduction in the stamp duty rate on stock transactions, resulted in a reduction of 18.6% in duty collected from stock transactions. Overall, stamp duty collected during the year decreased by 10%, as compared with the previous year (Figure 19 and Schedule 9). However, there was an increase of 4.7% in the number of documents stamped (Schedule 10).

圖19 印花稅收入  
Figure 19 Stamp Duty collections

|      |                      | 1999-2000<br>(百萬元 \$m) | 2000-01<br>(百萬元 \$m) | 增/減<br>Increase/Decrease |
|------|----------------------|------------------------|----------------------|--------------------------|
| 不動產  | Immovable Properties | 4,917                  | 4,997                | +1.6%                    |
| 股票   | Shares               | 6,949                  | 5,654                | -18.6%                   |
| 租約等等 | Leases etc.          | 250                    | 260                  | +4.0%                    |
| 總額   | Total                | 12,116                 | 10,911               | -9.9%                    |



### 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.

### 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。





圖 20 及 21 展示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 15 億元（附表 11），較上一年度增加 2.31 億元（18%）。

由於遺產稅須在遞交遺產稅申報誓章時繳納（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的付款合共 12.58 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 \$1.5 billion was collected during the year (Schedule 11), an increase of \$231 million (18%) over 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), \$1,258 million 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

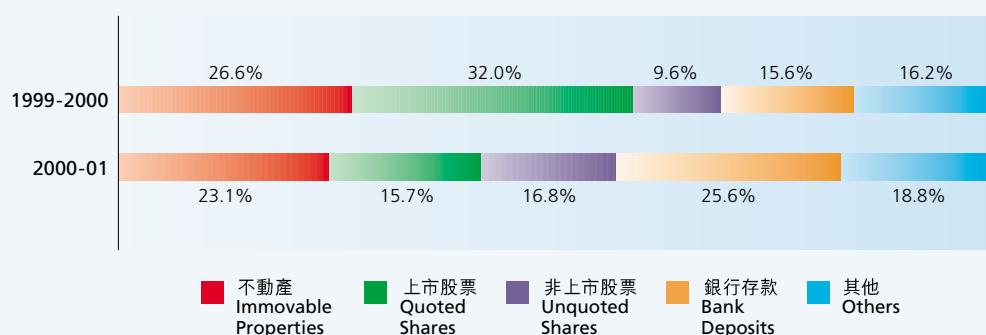


圖 21 遺產稅個案  
Figure 21 Estate Duty cases

|       |                 | 1999-2000     | 2000-01       |
|-------|-----------------|---------------|---------------|
| 新個案數目 | New cases       | <u>14,157</u> | <u>13,880</u> |
| 完成個案  | Cases finalised |               |               |
| 須徵稅個案 | Dutiable        | 354           | 318           |
| 豁免個案  | Exempt          | 13,889        | 13,246        |
|       |                 | <u>14,243</u> | <u>13,564</u> |

在1999年，有納稅人向終審法院提出上訴，終審法院須判決案中死者去世前3年內已處置的某些財產是否須繳遺產稅，結果裁定納稅人勝訴。

### 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。

2000至01年度博彩稅稅率如下(圖22)。

過去一年，賽馬投注額及六合彩銷售額均有所增加(附表13)，博彩稅收入因此較上一年度上升了5.8%(圖23)。

In respect of an appeal case lodged by a dutypayer in 1999, the Court of Final Appeal handed down a decision in favour of the dutypayer. The case concerned the issue of whether certain property disposed of by the deceased within 3 years prior to his death was liable to Estate Duty.

### 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.

The rates of duty for 2000-01 are shown below (Figure 22).

Compared to last year, there were increases in respect of both the amounts placed on racing bets and lottery ticket sales (Schedule 13). As a result, the total betting duty collected in 2000-01 was 5.8% more than that of the previous year (Figure 23).

圖22 2000至01年度博彩稅稅率  
Figure 22 Rates of Betting Duty in 2000-01

|                       |  | 稅率<br>Rate |
|-----------------------|--|------------|
| 普通彩池<br>Standard Bets | 獨贏、位置、孖寶、連贏及位置連贏<br>win, place, double, quinella and quinella place              | 12%        |
| 特別彩池<br>Exotic Bets   | 六環彩、三寶、三重彩、單T、孖T及三T<br>six up, treble, tierce, trio, double trio and triple trio | 19%        |
| 六合彩<br>Lotteries      |  | 25%        |

圖23 博彩稅收入  
Figure 23 Betting Duty collections

|                    | 1999-2000<br>(百萬元 \$m) | 2000-01<br>(百萬元 \$m) | 增幅<br>Increase |
|--------------------|------------------------|----------------------|----------------|
| 賽馬<br>Horse Racing | 10,748.1               | 11,382.5             | +5.9%          |
| 六合彩<br>Lotteries   | 1,189.7                | 1,247.6              | +4.9%          |
| 總數<br>Total        | 11,937.8               | 12,630.1             | +5.8%          |

## 酒店房租稅

酒店和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%。

2000至01年度，雖然在港營業的酒店和賓館數目減少，但由於入住率上升4.7%（圖24），引致應課稅住房的數目較上一年度增加4.4%（圖25），加上酒店房租微升（附表14），全年的酒店房租稅收入較上一年度增加22%（圖26）。

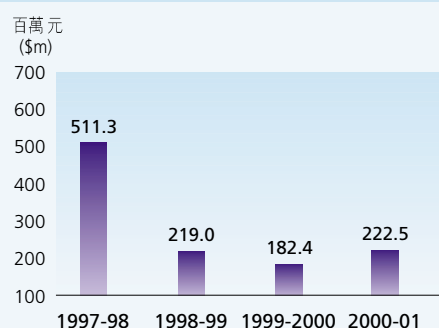
圖24 房間入住率  
Figure 24 Room occupancy rates

|                       | 1999-2000 | 2000-01    | 增幅<br>Increase |
|-----------------------|-----------|------------|----------------|
| 住房日數<br>Room Days     | 9,779,071 | 11,141,928 | +13.9%         |
| 入住率<br>Occupancy Rate | 79.4%     | 84.1%      | +4.7%          |

圖25 酒店、賓館、應課稅住房及免稅住房  
Figure 25 Hotels, boarding houses, taxable rooms and exempted rooms

|                                     | 1999-2000 | 2000-01 | 增/減<br>Increase/Decrease |
|-------------------------------------|-----------|---------|--------------------------|
| 酒店及賓館<br>Hotels and Boarding Houses | 168       | 156     | -7.1%                    |
| 應課稅住房<br>Taxable Rooms              | 36,339    | 37,932  | +4.4%                    |
| 免稅住房<br>Exempted Rooms              | 5,475     | 5,483   | +0.1%                    |

圖26 酒店房租稅收入  
Figure 26 Hotel Accommodation Tax collections



## 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. The tax is collected quarterly in arrears.

In 2000-01, there was a drop in the number of hotels and boarding houses operating in Hong Kong. However, due to a rise in room occupancy rate of 4.7% (Figure 24), the number of taxable rooms increased by 4.4% (Figure 25). This factor, together with a slight increase in hotel room charges (Schedule 14), resulted in an increase of 22% in the tax collected, as compared with the previous year (Figure 26).

## 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、公眾資訊服務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。

2000至01年度，在「電子儲稅券計劃」和「即賺即儲」計劃買券的數目均較上一年度增加(附表15)。但款額則較上一年度為低(圖27)，原因相信與利率下降有關。

第二種情況是本局要求對評稅提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。

## Tax Reserve Certificates

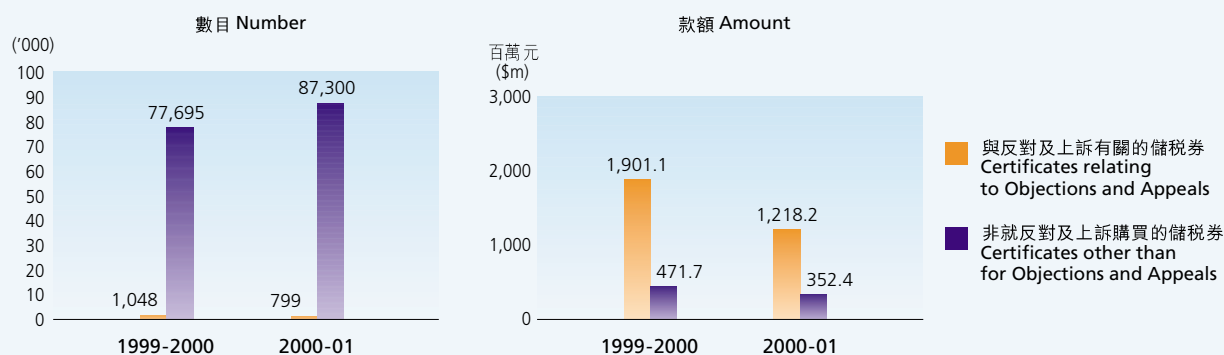
There are two sets of circumstances under which Tax Reserve Certificates are purchased.

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 or 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.

In 2000-01, there was an increase in the number of certificates sold under both the Electronic Tax Reserve Certificates Scheme and the SAYE Scheme (Schedule 15). However, reflecting the reduction in interest rate during the year, the amount of certificates sold dropped (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 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





附表3 法團 — 各行業所付利得稅  
SCHEDULE 3 CORPORATIONS  
PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

| 行業<br>Business Sectors  | 下列年度的最後評稅<br>Final Tax Assessed for Year of Assessment |       |             |       |             |       |
|---|--|-------|-------------|-------|-------------|-------|
|   | 1997-98  |       | 1998-99     |       | 1999-2000   |       |
|   | (千元/\$'000)  | (%)   | (千元/\$'000) | (%)   | (千元/\$'000) | (%)   |
| 分銷業：－<br>Distribution：－   |  |       |             |       |             |       |
| 零售<br>Retail  | 777,250  | 1.8   | 454,555     | 1.2   | 607,426     | 1.7   |
| 批發、出入口<br>Wholesale, Import and Export  | 6,805,946  | 15.4  | 5,568,802   | 14.9  | 6,805,640   | 19.3  |
| 香港以外地方的法團經營出入口業務<br>Foreign Corporations carrying on Import and Export  | 129,765  | 0.3   | 91,687      | 0.2   | 96,187      | 0.3   |
| 公共事業<br>Public Utilities  | 2,789,153  | 6.3   | 3,948,746   | 10.6  | 4,208,967   | 11.9  |
| 地產發展、投資及財務（銀行業除外）<br>Estate Development, Investment and Finance<br>(other than Banking)   | 14,024,954   | 31.7  | 12,125,076  | 32.6  | 7,935,717   | 22.5  |
| 銀行業<br>Banking  | 8,913,920  | 20.2  | 5,754,688   | 15.5  | 5,336,349   | 15.1  |
| 製造業：－<br>Manufacturing：－  |  |       |             |       |             |       |
| 成衣及製衣<br>Clothing and Textiles  | 672,065  | 1.5   | 634,331     | 1.7   | 904,825     | 2.6   |
| 飲食產品<br>Food and Beverage Products  | 246,034  | 0.6   | 188,666     | 0.5   | 218,725     | 0.6   |
| 鋼鐵及其他金屬<br>Steel and Other Metals   | 205,288  | 0.5   | 222,701     | 0.6   | 264,295     | 0.7   |
| 印刷及出版<br>Printing and Publishing  | 440,731  | 1.0   | 320,752     | 0.9   | 327,767     | 0.9   |
| 其他<br>Others  | 2,467,264  | 5.6   | 2,098,263   | 5.6   | 2,399,590   | 6.8   |
| 船務（包括船務代理、造船、船塢、旅遊代理、<br>空運代理及機位訂票代理）<br>Shipping (including Shipping Agents, Shipbuilding,<br>Docking, Travel Agents, Air Forwarding Agents<br>and Airline Booking Agents) | 496,570  | 1.1   | 432,966     | 1.2   | 505,218     | 1.4   |
| 酒店、酒樓及娛樂中心<br>Hotels, Restaurants and Amusement Centres   | 944,740  | 2.1   | 603,709     | 1.6   | 606,310     | 1.7   |
| 貨物裝卸、碼頭及貨倉<br>Stevedoring, Wharfing and Godowns   | 782,613  | 1.8   | 876,696     | 2.4   | 974,714     | 2.8   |
| 會所及社團<br>Clubs and Associations   | 457,346  | 1.0   | 475,455     | 1.3   | 399,443     | 1.1   |
| 保險公司及保險經紀<br>Insurance Companies and Insurance Agents   | 263,409  | 0.6   | 237,800     | 0.6   | 197,551     | 0.6   |
| 非寓居於香港法團透過代理人經營行業（包括寄銷稅）<br>Non-resident Corporations Trading through Agents<br>(including Consignment Tax)   | 176,732  | 0.4   | 202,024     | 0.5   | 221,505     | 0.6   |
| 建築承建商及工程<br>Building Contractors and Engineering Works  | 1,166,994  | 2.6   | 1,072,469   | 2.9   | 1,139,245   | 3.2   |
| 飛機擁有人及操作人<br>Aircraft Owners and Operators  | 59,558   | 0.1   | 49,833      | 0.1   | 58,902      | 0.2   |
| 的士、出租汽車、公共小型巴士及汽船<br>Taxis, Hire Cars, Public Light Buses and Motor Boats   | 29,478   | 0.1   | 29,402      | 0.1   | 36,357      | 0.1   |
| 雜項<br>Miscellaneous   | 2,350,971  | 5.3   | 1,857,298   | 5.0   | 2,085,687   | 5.9   |
| 總額<br>Total   | 44,200,781   | 100.0 | 37,245,919  | 100.0 | 35,330,420  | 100.0 |

附表4 非法團業務 — 各行業所付利得稅  
SCHEDULE 4 UNINCORPORATED BUSINESSES  
PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

| 行業<br>Business Sectors  | 下列年度的最後評稅<br>Final Tax Assessed for Year of Assessment |       |             |       |             |       |
|---|--|-------|-------------|-------|-------------|-------|
|   | 1997-98  |       | 1998-99     |       | 1999-2000   |       |
|   | (千元/\$'000)  | (%)   | (千元/\$'000) | (%)   | (千元/\$'000) | (%)   |
| 地產發展商、炒賣物業人士、地產經紀及分租業務<br>Estate Developers, Property Dealers,<br>Estate Agents and Subletting Businesses | 160,725  | 5.9   | 22,346      | 1.0   | 33,893      | 1.7   |
| 財務及證券業，包括股票經紀、證券商及保險經紀<br>Finance and Securities including Brokers,<br>Dealers and Insurance Agents       | 256,345  | 9.5   | 130,099     | 6.1   | 149,426     | 7.4   |
| 建築商、裝修商及土木工程<br>Builders, Decorators and Civil Engineering Works  | 67,388   | 2.5   | 64,186      | 3.0   | 49,069      | 2.4   |
| 分銷業：－<br>Distribution：－   |  |       |             |       |             |       |
| 出入口<br>Import and Export  | 152,928  | 5.6   | 118,877     | 5.6   | 126,074     | 6.2   |
| 批發<br>Wholesale   | 82,172   | 3.0   | 56,543      | 2.7   | 49,639      | 2.4   |
| 零售<br>Retail  | 140,034  | 5.2   | 101,228     | 4.8   | 110,418     | 5.4   |
| 製造業：－<br>Manufacturing：－  |  |       |             |       |             |       |
| 農作物行業及飲食產品製造商<br>Agricultural Trades and Food & Beverage<br>Products Manufacturers                        | 4,265  | 0.2   | 3,029       | 0.1   | 3,180       | 0.2   |
| 布料及成衣<br>Cloth and Clothing   | 33,311   | 1.2   | 23,505      | 1.1   | 20,272      | 1.0   |
| 化學品及機械工程<br>Chemical Products and Mechanical Engineering  | 46,820   | 1.7   | 35,632      | 1.7   | 36,636      | 1.8   |
| 印刷及出版<br>Printing and Publishing  | 22,107   | 0.8   | 14,203      | 0.7   | 14,353      | 0.7   |
| 其他<br>Others  | 62,565   | 2.3   | 49,081      | 2.3   | 47,399      | 2.3   |
| 酒店、酒樓及娛樂中心<br>Hotels, Restaurants and Amusement Centres   | 68,121   | 2.5   | 60,070      | 2.8   | 36,453      | 1.8   |
| 運輸（包括碼頭及貨倉）<br>Transport (including Wharving and Godowns)   | 38,004   | 1.4   | 29,443      | 1.4   | 27,589      | 1.4   |
| 專業：－<br>Professions：－   |  |       |             |       |             |       |
| 會計師<br>Accountants  | 234,668  | 8.7   | 251,930     | 11.8  | 230,211     | 11.4  |
| 建築師、工程師、測量師等<br>Architects, Engineers, Surveyors etc.   | 28,032   | 1.0   | 27,314      | 1.3   | 18,614      | 0.9   |
| 醫生及牙醫<br>Doctors and Dentists   | 615,077  | 22.7  | 584,736     | 27.5  | 535,701     | 26.4  |
| 律師及大律師<br>Solicitors and Barristers   | 609,015  | 22.4  | 476,129     | 22.4  | 459,673     | 22.7  |
| 其他專業<br>Other Professions   | 79,496   | 2.9   | 68,250      | 3.2   | 67,723      | 3.3   |
| 雜項<br>Miscellaneous   | 12,357   | 0.5   | 10,732      | 0.5   | 11,171      | 0.6   |
| 非居住於香港人士經營的業務（註）<br>Non-resident Businesses (Note)  | 155  | －     | 49          | －     | 48          | －     |
| 總額<br>Total   | 2,713,585  | 100.0 | 2,127,382   | 100.0 | 2,027,542   | 100.0 |

註：根據《稅務條例》第20A(3)條徵收的寄銷稅  
Note: Consignment Tax under Section 20A(3) of the Ordinance

附表5  
SCHEDULE 5按入息類別分析1999-2000 課稅年度的薪俸稅評稅  
ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 1999-2000 BY INCOME GROUP

| 每年入息<br>Annual Income  | 納稅人<br>數目<br>No. of<br>Taxpayers | 納稅人<br>百分率<br>Percentage<br>of<br>Taxpayers | 選擇合併<br>評稅的數目<br>No. of<br>Elections<br>for Joint<br>Assessment | 入息總額<br>(已作出個人進修<br>開支及特惠扣除<br>以外的扣除)<br>Total Income<br>(After Deductions<br>other than<br>Self Education<br>Expenses and<br>Concessionary<br>Deductions) | 總免稅額<br>(見附表6<br>的分析表)<br>Total<br>Allowances<br>(See analysis<br>per<br>Schedule 6) | 個人進修<br>開支<br>Self<br>Education<br>Expenses | 特惠扣除<br>Concessionary Deductions                           |  |  | 總應課稅<br>入息實額<br>Total<br>Net<br>Chargeable<br>Income | 最後稅款<br>Final<br>Tax | 最後稅款<br>總額<br>百分率<br>Percentage<br>of<br>Total<br>Final Tax | 每名<br>納稅人<br>平均稅款<br>Average<br>Tax per<br>Taxpayer |
|------------------------|----------------------------------|---|---|--|--|---|--|--|--|--|----------------------|---|---|
|                        |                                  |   |   |  |  |   | 捐贈慈善<br>機構的<br>總額<br>Total<br>Donations<br>to<br>Charities | 居所貸款<br>利息<br>Home<br>Loan<br>Interest | 長者住宿<br>照顧開支<br>Elderly<br>Residential<br>Care<br>Expenses |  |                      |   |   |
| (元)<br>(\$)            |                                  | (%)   |   | (千元)<br>(\$'000)   | (千元)<br>(\$'000)   | (千元)<br>(\$'000)                            | (千元)<br>(\$'000)   | (千元)<br>(\$'000)                       | (千元)<br>(\$'000)   | (千元)<br>(\$'000)                                     | (千元)<br>(\$'000)     | (%)   | (元)<br>(\$)   |
| 108,001 – 110,000      | 9,721                            | 0.83  | 0   | 1,060,594  | 1,049,868  | 49  | 67   | 1                                      | 0  | 10,609   | 209                  | 0.00  | 21  |
| 110,001 – 120,000      | 56,513                           | 4.84  | 0   | 6,515,815  | 6,103,515  | 8,369                                       | 3,816  | 824                                    | 4  | 399,287  | 7,966                | 0.03  | 140   |
| 120,001 – 130,000      | 57,545                           | 4.93  | 0   | 7,200,684  | 6,214,890  | 23,269                                      | 13,922   | 7,095                                  | 104  | 941,404  | 18,808               | 0.07  | 326   |
| 130,001 – 140,000      | 50,494                           | 4.33  | 0   | 6,814,302  | 5,475,777  | 34,196                                      | 15,900   | 20,284                                 | 319  | 1,267,826  | 25,338               | 0.09  | 501   |
| 140,001 – 150,000      | 49,862                           | 4.27  | 0   | 7,222,200  | 5,517,591  | 46,775                                      | 16,917   | 42,089                                 | 388  | 1,598,440  | 36,301               | 0.14  | 728   |
| 150,001 – 180,000      | 127,278                          | 10.91                                       | 0   | 20,988,616   | 14,686,186   | 153,893                                     | 60,832   | 346,546                                | 2,504  | 5,738,655  | 206,892              | 0.77  | 1,625   |
| 180,001 – 210,000      | 108,351                          | 9.28  | 0   | 21,021,565   | 13,568,719   | 159,218                                     | 79,376   | 523,257                                | 4,830  | 6,686,165  | 336,822              | 1.25  | 3,108   |
| 210,001 – 240,000      | 96,101                           | 8.23  | 4,958   | 21,605,470   | 13,642,037   | 154,396                                     | 88,672   | 635,026                                | 5,641  | 7,079,698  | 456,154              | 1.70  | 4,746   |
| 240,001 – 270,000      | 94,486                           | 8.09  | 9,624   | 23,979,520   | 15,223,055   | 166,372                                     | 104,577  | 735,722                                | 7,918  | 7,741,876  | 578,695              | 2.16  | 6,124   |
| 270,001 – 300,000      | 82,381                           | 7.06  | 12,437  | 23,433,459   | 14,972,362   | 158,808                                     | 103,925  | 700,438                                | 8,091  | 7,489,835  | 623,737              | 2.32  | 7,571   |
| 300,001 – 400,000      | 176,836                          | 15.15                                       | 29,861  | 60,890,506   | 34,867,731   | 362,436                                     | 303,383  | 2,502,160                              | 32,945   | 22,821,851   | 2,284,948            | 8.51  | 12,921  |
| 400,001 – 500,000      | 86,663                           | 7.42  | 12,676  | 38,550,822   | 17,815,579   | 203,040                                     | 216,821  | 1,988,148                              | 23,809   | 18,303,425   | 2,237,693            | 8.34  | 25,820  |
| 500,001 – 600,000      | 48,516                           | 4.16  | 5,354   | 26,458,881   | 9,937,419  | 108,414                                     | 148,627  | 1,286,938                              | 15,830   | 14,961,653   | 2,035,941            | 7.58  | 41,964  |
| 600,001 – 700,000      | 29,048                           | 2.49  | 2,592   | 18,771,601   | 5,855,546  | 63,933                                      | 102,782  | 783,154                                | 9,395  | 11,956,791   | 1,726,212            | 6.43  | 59,426  |
| 700,001 – 800,000      | 20,304                           | 1.74  | 1,480   | 15,095,459   | 4,044,297  | 38,434                                      | 82,335   | 531,447                                | 6,597  | 10,392,349   | 1,552,342            | 5.78  | 76,455  |
| 800,001 – 900,000      | 14,239                           | 1.22  | 989   | 12,064,309   | 2,815,178  | 25,584                                      | 59,477   | 417,628                                | 4,262  | 8,742,180  | 1,335,989            | 4.98  | 93,826  |
| 900,001 – 1,000,000    | 11,398                           | 0.98  | 749   | 10,771,821   | 2,227,790  | 20,042                                      | 51,917   | 349,160                                | 2,822  | 8,120,090  | 1,260,145            | 4.69  | 110,558   |
| 1,000,001 – 1,500,000  | 28,667                           | 2.46  | 1,985   | 34,398,038   | 5,539,956  | 38,800                                      | 159,898  | 856,992                                | 7,752  | 27,794,640   | 4,414,210            | 16.45   | 153,982   |
| 1,500,001 – 2,000,000  | 9,153                            | 0.78  | 641   | 15,655,346   | 1,325,937  | 9,365                                       | 75,997   | 241,817                                | 2,295  | 13,999,935   | 2,194,073            | 8.17  | 239,710   |
| 2,000,001 – 3,000,000  | 5,875                            | 0.50  | 169   | 14,036,427   | 599,541  | 3,548                                       | 58,081   | 106,514                                | 1,052  | 13,267,691   | 2,055,926            | 7.66  | 349,944   |
| 3,000,001 – 5,000,000  | 2,434                            | 0.21  | 6   | 9,099,078  | 15,408   | 549   | 37,941   | 26,233                                 | 195  | 9,018,752  | 1,354,675            | 5.05  | 556,563   |
| 5,000,001 – 7,500,000  | 797                              | 0.07  | 1   | 4,742,258  | 936  | 199   | 16,097   | 4,438                                  | 0  | 4,720,588  | 708,086              | 2.64  | 888,439   |
| 7,500,001 – 10,000,000 | 268                              | 0.02  | 1   | 2,263,916  | 567  | 99  | 6,054  | 1,569                                  | 60   | 2,255,567  | 338,323              | 1.26  | 1,262,397   |
| 10,000,001 & 以上/over   | 361                              | 0.03  | 0   | 7,070,667  | 0  | 7   | 39,613   | 1,393                                  | 0  | 7,029,654  | 1,054,448            | 3.93  | 2,920,908   |
| 總額 / Total             | 1,167,291                        | 100.00                                      | 83,523  | 409,711,354  | 181,499,885  | 1,779,795                                   | 1,847,027  | 12,108,873                             | 136,813  | 212,338,961  | 26,843,933           | 100.00  | 22,996  |

附表6  
SCHEDULE 6

按入息類別分析1999-2000 課稅年度的免稅額  
ANALYSIS OF ALLOWANCES FOR THE YEAR OF ASSESSMENT 1999-2000 BY INCOME GROUP

| 每年入息                   | 基本<br>免稅額          | 已婚人士<br>免稅額                      | 子女<br>免稅額          | 供養兄弟<br>姊妹<br>免稅額                            | 單親<br>免稅額                     | 供養父母<br>免稅額                      | 供養父母<br>額外<br>免稅額                              | 供養祖父母<br>或外祖父母<br>免稅額                 | 供養祖父母<br>額外免稅額                                      | 傷殘<br>配偶<br>免稅額                 | 傷殘<br>父母<br>免稅額                 | 傷殘祖父母<br>或外祖父母<br>免稅額                | 傷殘<br>子女<br>免稅額                | 傷殘兄弟<br>姊妹<br>免稅額                           | 總免稅額                |
|------------------------|--------------------|----------------------------------|--------------------|--|-------------------------------|----------------------------------|--|---------------------------------------|---|---------------------------------|---------------------------------|--------------------------------------|--------------------------------|---|---------------------|
| Annual<br>Income       | Basic<br>Allowance | Married<br>Person's<br>Allowance | Child<br>Allowance | Dependent<br>Brother/<br>Sister<br>Allowance | Single<br>Parent<br>Allowance | Dependent<br>Parent<br>Allowance | Additional<br>Dependent<br>Parent<br>Allowance | Dependent<br>Grandparent<br>Allowance | Additional<br>Dependent<br>Grandparent<br>Allowance | Spouse<br>Disabled<br>Allowance | Parent<br>Disabled<br>Allowance | Grandparent<br>Disabled<br>Allowance | Child<br>Disabled<br>Allowance | Brother/<br>Sister<br>Disabled<br>Allowance | Total<br>Allowances |
| (元)<br>(\$)            | (千元)<br>(\$'000)   | (千元)<br>(\$'000)                 | (千元)<br>(\$'000)   | (千元)<br>(\$'000)                             | (千元)<br>(\$'000)              | (千元)<br>(\$'000)                 | (千元)<br>(\$'000)                               | (千元)<br>(\$'000)                      | (千元)<br>(\$'000)                                    | (千元)<br>(\$'000)                | (千元)<br>(\$'000)                | (千元)<br>(\$'000)                     | (千元)<br>(\$'000)               | (千元)<br>(\$'000)                            | (千元)<br>(\$'000)    |
| 108,001 – 110,000      | 1,049,868          | 0                                | 0                  | 0  | 0                             | 0                                | 0  | 0                                     | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 1,049,868           |
| 110,001 – 120,000      | 6,103,404          | 0                                | 111                | 0  | 0                             | 0                                | 0  | 0                                     | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 6,103,515           |
| 120,001 – 130,000      | 6,214,860          | 0                                | 0                  | 30   | 0                             | 0                                | 0  | 0                                     | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 6,214,890           |
| 130,001 – 140,000      | 5,453,352          | 0                                | 10,695             | 4,830  | 0                             | 6,120                            | 0  | 780                                   | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 5,475,777           |
| 140,001 – 150,000      | 5,385,096          | 0                                | 59,235             | 29,760                                       | 0                             | 37,650                           | 30   | 5,820                                 | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 5,517,591           |
| 150,001 – 180,000      | 13,746,024         | 0                                | 281,872            | 111,330                                      | 0                             | 329,940                          | 168,390  | 37,620                                | 10,830  | 0                               | 120                             | 60                                   | 0                              | 0   | 14,686,186          |
| 180,001 – 210,000      | 11,701,908         | 0                                | 457,537            | 128,220                                      | 54                            | 711,090                          | 469,680  | 62,130                                | 29,340  | 0                               | 3,540                           | 840                                  | 420                            | 3,960                                       | 13,568,719          |
| 210,001 – 240,000      | 9,175,032          | 2,407,752                        | 473,849            | 131,280                                      | 54                            | 793,740                          | 525,780  | 70,200                                | 31,830  | 0                               | 19,080                          | 3,300                                | 1,680                          | 8,460                                       | 13,642,037          |
| 240,001 – 270,000      | 7,987,032          | 4,434,912                        | 809,105            | 104,220                                      | 55,296                        | 999,780                          | 670,560  | 69,510                                | 33,000  | 0                               | 42,420                          | 4,260                                | 2,760                          | 10,200                                      | 15,223,055          |
| 270,001 – 300,000      | 5,961,708          | 5,870,880                        | 1,261,006          | 91,440                                       | 85,008                        | 956,130                          | 597,630  | 61,050                                | 27,390  | 480                             | 41,100                          | 3,660                                | 3,360                          | 11,520                                      | 14,972,362          |
| 300,001 – 400,000      | 11,893,824         | 14,408,928                       | 3,386,486          | 159,360                                      | 218,023                       | 2,782,830                        | 1,594,980                                      | 138,750                               | 58,410  | 5,880                           | 141,120                         | 13,740                               | 27,300                         | 38,100                                      | 34,867,731          |
| 400,001 – 500,000      | 5,926,392          | 6,866,424                        | 1,771,765          | 72,660                                       | 119,988                       | 1,786,470                        | 991,770  | 75,480                                | 32,730  | 4,260                           | 109,260                         | 9,960                                | 20,760                         | 27,660                                      | 17,815,579          |
| 500,001 – 600,000      | 3,419,496          | 3,640,464                        | 1,047,699          | 32,100                                       | 66,150                        | 1,032,810                        | 540,090  | 36,510                                | 15,180  | 1,740                           | 70,740                          | 4,560                                | 13,860                         | 16,020                                      | 9,937,419           |
| 600,001 – 700,000      | 2,053,836          | 2,166,696                        | 632,000            | 16,770                                       | 39,744                        | 573,420                          | 286,350  | 20,580                                | 8,310   | 960                             | 36,540                          | 3,180                                | 7,500                          | 9,660                                       | 5,855,546           |
| 700,001 – 800,000      | 1,403,892          | 1,577,880                        | 455,996            | 8,730  | 25,969                        | 355,890                          | 164,520  | 10,920                                | 4,260   | 780                             | 24,360                          | 1,200                                | 5,460                          | 4,440                                       | 4,044,297           |
| 800,001 – 900,000      | 963,684            | 1,148,256                        | 317,960            | 6,030  | 20,358                        | 224,160                          | 102,180  | 7,410                                 | 2,400   | 240                             | 14,460                          | 960                                  | 3,540                          | 3,540                                       | 2,815,178           |
| 900,001 – 1,000,000    | 771,876            | 918,216                          | 253,766            | 4,290  | 13,932                        | 169,380                          | 73,950   | 5,040                                 | 1,860   | 240                             | 9,420                           | 900                                  | 2,460                          | 2,460                                       | 2,227,790           |
| 1,000,001 – 1,500,000  | 1,776,600          | 2,554,632                        | 655,950            | 7,410  | 37,584                        | 332,640                          | 132,420  | 8,820                                 | 2,880   | 660                             | 19,920                          | 1,200                                | 4,260                          | 4,980                                       | 5,539,956           |
| 1,500,001 – 2,000,000  | 126,144            | 906,768                          | 195,735            | 810  | 10,260                        | 58,050                           | 21,660   | 990                                   | 300   | 0                               | 3,000                           | 240                                  | 1,200                          | 780   | 1,325,937           |
| 2,000,001 – 3,000,000  | 13,500             | 460,728                          | 93,525             | 120  | 4,968                         | 17,610                           | 6,810  | 480                                   | 120   | 120                             | 780                             | 120                                  | 600                            | 60  | 599,541             |
| 3,000,001 – 5,000,000  | 108                | 9,720                            | 2,340              | 60   | 0                             | 1,620                            | 1,020  | 90                                    | 90  | 0                               | 240                             | 0                                    | 0                              | 120   | 15,408              |
| 5,000,001 – 7,500,000  | 108                | 648                              | 180                | 0  | 0                             | 0                                | 0  | 0                                     | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 936                 |
| 7,500,001 – 10,000,000 | 0                  | 432                              | 135                | 0  | 0                             | 0                                | 0  | 0                                     | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 567                 |
| 10,000,001 & 以上/over   | 0                  | 0                                | 0                  | 0  | 0                             | 0                                | 0  | 0                                     | 0   | 0                               | 0                               | 0                                    | 0                              | 0   | 0                   |
| 總額 / Total             | 101,127,744        | 47,373,336                       | 12,166,947         | 909,450                                      | 697,388                       | 11,169,330                       | 6,347,820                                      | 612,180                               | 258,930   | 15,360                          | 536,100                         | 48,180                               | 95,160                         | 141,960                                     | 181,499,885         |



附表7 物業統計資料 (2001 年3 月31 日狀況)  
SCHEDULE 7 PROPERTY STATISTICS (as at 31 March 2001)

| 物業分類<br>Classification of Properties  | 物業數目<br>No. of Properties | 百分比<br>%             |
|---|---------------------------|----------------------|
| 由個別人士全權擁有〔租金(如有的話)在綜合報稅表內申報〕<br>Solely owned by individuals (with rental income, if any, reported in Composite tax returns) | 627,984                   | 32.99                |
| 聯名擁有、分權共有或由非個別人士全權擁有－<br>Jointly owned, owned by tenants-in-common, or solely owned other than by individuals –             |                           |                      |
| 出租<br>Letting   | 98,438                    |                      |
| 業務用途及/或免租者<br>Business use and/or rent free   | 33,250                    |                      |
| 完全由業主作住宅用途<br>Wholly occupied by owners for residential use   | 456,403                   |                      |
| 空置<br>Vacant  | 21,824                    |                      |
| 出租但根據個人入息課稅無須繳稅<br>Letting but no liability under Personal Assessment   | <u>72</u>                 | 609,987 32.04        |
| 由法團擁有而根據稅務條例可豁免物業稅<br>Owned by corporations and exempt from Property Tax under the Inland Revenue Ordinance                 | 339,350                   | 17.83                |
| 居者有其屋計劃或私人機構參與發展計劃單位<br>Home Ownership Scheme or Private Sector Participation Scheme  | 207,137                   | 10.88                |
| 政府擁有<br>Government owned  | 897                       | 0.05                 |
| 新業權－有待分類<br>New Ownership – awaiting classification   | 118,309                   | 6.21                 |
| 總數<br>Total   | <u><u>1,903,664</u></u>   | <u><u>100.00</u></u> |

| 業權分類<br>Classification of Ownership         | 物業數目<br>No. of Properties | 百分比<br>%             |
|---|---------------------------|----------------------|
| 物業有：1 個擁有人<br>Properties owned by : 1 owner | 1,108,693                 | 58.24                |
| 2 個擁有人<br>2 owners                          | 747,810                   | 39.28                |
| 3 個擁有人<br>3 owners                          | 33,256                    | 1.75                 |
| 4 個擁有人<br>4 owners                          | 8,114                     | 0.42                 |
| 5 個擁有人<br>5 owners                          | 2,667                     | 0.14                 |
| 6 至10 個擁有人<br>6 to 10 owners                | 2,641                     | 0.14                 |
| 11 至20 個擁有人<br>11 to 20 owners              | 329                       | 0.02                 |
| 超過20 個擁有人<br>Over 20 owners                 | 154                       | 0.01                 |
| 總數<br>Total                                 | <u><u>1,903,664</u></u>   | <u><u>100.00</u></u> |

附表8 商業登記統計資料  
SCHEDULE 8 BUSINESS REGISTRATION STATISTICS

| 財政年度<br>Fiscal Year | 1997-98 | 1998-99 | 1999-2000 | 2000-01 |
|---------------------|---------|---------|-----------|---------|
|---------------------|---------|---------|-----------|---------|

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| 新商業登記的宗數<br>New registrations                           | 85,544  | 73,164  | 81,689  | 87,553  |
| 重開商業登記的宗數<br>Re-opened registrations                    | 13,436  | 3,749   | 7,337   | 7,104   |
| 取消商業登記的宗數<br>Cancelled registrations                    | 104,158 | 95,338  | 87,714  | 85,628  |
| 截至3月31日止商業登記的數目<br>Current registrations as at 31 March | 633,071 | 614,646 | 615,958 | 624,987 |

|  |         |         |         |         |
|--|---------|---------|---------|---------|
| 發出商業登記證的數目<br>Certificates issued                        | 725,187 | 685,841 | 687,150 | 703,075 |
| 豁免繳交商業登記費的宗數<br>Businesses exempted from payment of fees | 4,084   | 5,501   | 7,704   | 9,039   |
| 發出摘錄核證印本的數目<br>Certified extracts issued                 | 199,711 | 228,521 | 238,831 | 256,851 |

|  | (千元)<br>(\$'000) | (千元)<br>(\$'000) | (千元)<br>(\$'000) | (千元)<br>(\$'000) |
|--|------------------|------------------|------------------|------------------|
| 收取的商業登記費及罰款<br>(不包括破產欠薪保障基金徵費)<br>Fees and penalties collected<br>(excluding levy)                         | 1,341,070        | 1,275,703        | 1,276,238        | 1,300,714        |
| 法庭罰款<br>Court fines  | 15,481           | 14,703           | 10,697           | 10,320           |
| 截至3月31日止欠繳的商業登記費及罰款<br>(不包括破產欠薪保障基金徵費)<br>Fees and penalties in arrears as at 31 March<br>(excluding levy) | 60,127           | 56,215           | 45,309           | 41,192           |

附表9 印花稅收入  
SCHEDULE 9 STAMP DUTY COLLECTIONS

| 財政年度<br>Fiscal Year                                   | 1997-98         | 1998-99         | 1999-2000       | 2000-01         |
|---|-----------------|-----------------|-----------------|-----------------|
|   | (百萬元)<br>(\$m)  | (百萬元)<br>(\$m)  | (百萬元)<br>(\$m)  | (百萬元)<br>(\$m)  |
| 徵稅文件－<br>Duties on –                                  |                 |                 |                 |                 |
| • 轉讓契約及須課稅合約<br>Assignments and Chargeable Agreements | 17,278.3        | 6,335.8         | 4,917.4         | 4,996.9         |
| • 成交單據<br>Contract notes                              | 11,485.5        | 3,588.1         | 6,948.7         | 5,653.7         |
| • 租約<br>Leases  | 299.7           | 246.9           | 228.1           | 237.2           |
| • 轉讓書<br>Transfer deeds                               | 4.2             | 1.5             | 3.4             | 6.4             |
| • 其他文件<br>Other documents                             | 2.4             | 1.7             | 2.4             | 2.1             |
| 罰款<br>Penalties                                       | 25.7            | 13.9            | 15.1            | 14.2            |
| 因遲交而加徵的稅款<br>Additional duties for delays in payment  | 1.1             | 0.8             | 0.8             | 0.7             |
| 印花稅收入總額<br>Total duty collections                     | <u>29,096.9</u> | <u>10,188.7</u> | <u>12,115.9</u> | <u>10,911.2</u> |

附表 10 印花稅署的工作及稅收  
SCHEDULE 10 STAMP OFFICE ACTIVITIES AND COLLECTIONS

| 財政年度<br>Fiscal Year  | 1997-98                 | 1998-99                 | 1999-2000               | 2000-01                 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| 每日平均的到訪者數目<br>Average number of callers per day                              |                         |                         |                         |                         |
| • 印花稅署<br>Stamp Office   | 1,834                   | 1,455                   | 1,371                   | 1,448                   |
| • 九龍分局<br>Kowloon Sub-Office   | 195                     | 211                     | 185                     | 205                     |
| • 荃灣分局<br>Tsuen Wan Sub-Office   | 123                     | 141                     | 131                     | 130                     |
| 加蓋印花的文件數目<br>Number of documents stamped                                     |                         |                         |                         |                         |
| • 印花稅署<br>Stamp Office   | 1,140,721               | 903,334                 | 891,259                 | 929,456                 |
| • 九龍分局<br>Kowloon Sub-Office   | 104,383                 | 112,916                 | 100,686                 | 109,249                 |
| • 荃灣分局<br>Tsuen Wan Sub-Office   | 44,365                  | 51,728                  | 47,923                  | 50,312                  |
| <b>總數<br/>Total</b>  | <b><u>1,289,469</u></b> | <b><u>1,067,978</u></b> | <b><u>1,039,868</u></b> | <b><u>1,089,017</u></b> |
| 成交單據印花稅<br>Contract note duty  |                         |                         |                         |                         |
|  | (百萬元)<br>(\$m)          | (百萬元)<br>(\$m)          | (百萬元)<br>(\$m)          | (百萬元)<br>(\$m)          |
| • 由香港聯合交易所有限公司代收<br>Collected through Stock Exchange<br>of Hong Kong Limited | 11,005.3                | 3,374.3                 | 6,547.3                 | 5,224.4                 |
| • 由印花稅署及其他分局收取<br>Collected by Stamp Office & Sub-Offices                    | 480.2                   | 213.8                   | 401.4                   | 429.3                   |
| <b>總數<br/>Total</b>  | <b><u>11,485.5</u></b>  | <b><u>3,588.1</u></b>   | <b><u>6,948.7</u></b>   | <b><u>5,653.7</u></b>   |
| 稅收<br>Duty collections   |                         |                         |                         |                         |
|  | (百萬元)<br>(\$m)          | (百萬元)<br>(\$m)          | (百萬元)<br>(\$m)          | (百萬元)<br>(\$m)          |
| • 印花稅署收得稅款*<br>Stamp Office*   | 28,908.3                | 10,078.0                | 12,035.8                | 10,827.1                |
| • 九龍分局收得稅款<br>Kowloon Sub-Office   | 174.8                   | 97.7                    | 68.7                    | 72.2                    |
| • 荃灣分局收得稅款<br>Tsuen Wan Sub-Office   | 11.8                    | 12.8                    | 11.0                    | 11.9                    |
| • 地政總署收得稅款#<br>Lands Department #  | 2.0                     | 0.2                     | 0.4                     | 0.0                     |
| <b>總數<br/>Total</b>  | <b><u>29,096.9</u></b>  | <b><u>10,188.7</u></b>  | <b><u>12,115.9</u></b>  | <b><u>10,911.2</u></b>  |

\* 包括香港聯合交易所有限公司代收的成交單據稅款  
Including contract note duty collected through Stock Exchange of Hong Kong Limited

# 地政總署已於2000年4月1日停收稅款  
Lands Department ceased to collect duty on 1.4.2000

附表 11 遺產稅 — 截至 2001 年 3 月 31 日止的年度內評定的稅款及收取的款項  
 SCHEDULE 11 ESTATE DUTY — DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2001

|                                |   | 2000 年 4 月 1 日<br>前發出的評稅<br>Assessments<br>issued before<br>1 April 2000 | 2000 至 01 年度發出的評稅<br>Assessments issued in 2000-01 |   |  |   |   |                                   | 總額<br>Total      |
|--------------------------------|---|--|--|---|--|---|---|-----------------------------------|------------------|
|                                |   |  | 原本評稅<br>Original Assessments                       |   |  |   |   | 補加評稅<br>Additional<br>Assessments |                  |
|                                |   |  | 遺產價值<br>低過 200 萬元<br>Estates valued<br>under \$2m  | 遺產價值<br>200 萬至 400 萬元<br>Estates valued<br>\$2m to \$4m | 遺產價值<br>400 萬至 1,000 萬元<br>Estates valued<br>\$4m to \$10m | 遺產價值<br>1,000 萬至 2,000 萬元<br>Estates valued<br>\$10m to \$20m | 遺產價值<br>超過 2,000 萬元<br>Estates valued<br>over \$20m |                                   |                  |
|                                |   | (千元)<br>(\$'000)   | (千元)<br>(\$'000)                                   | (千元)<br>(\$'000)  | (千元)<br>(\$'000)   | (千元)<br>(\$'000)  | (千元)<br>(\$'000)                                    | (千元)<br>(\$'000)                  | (千元)<br>(\$'000) |
| 承 1999 至 2000 年度未繳稅款           | Outstanding charges brought forward from 1999-2000  | 261,031  | —  | —   | —  | —   | —   | —                                 | 261,031          |
| 減：取消的款項                        | Less: Amount discharged   | 17,427   | —  | —   | —  | —   | —   | —                                 | 17,427           |
| 承 1999 至 2000 年度<br>未繳稅款淨額     | Net outstanding charges brought forward from 1999-2000  | 243,604  | —  | —   | —  | —   | —   | —                                 | 243,604          |
| 評定稅款淨額                         | Net duty assessed   | —  | 503  | 241   | 48,459   | 213,614   | 814,588   | 3,979                             | 1,081,384        |
| 加徵罰款                           | Penalties charged   | —  | 55   | 0   | 789  | 4,589   | 5,781   | —                                 | 11,214           |
| 加徵利息                           | Interest charged  | 8,298  | 547  | 253   | 8,641  | 21,827  | 70,331  | 7,371                             | 117,268          |
| 應繳款項總額                         | Total amount payable  | 251,902  | 1,105  | 494   | 57,889   | 240,030   | 890,700   | 11,350                            | 1,453,470        |
| 減：2000 年 4 月 1 日前<br>預繳的款額     | Less: Amount paid on account before<br>1 April 2000   | —  | —  | 471   | 27,141   | 171,321   | 725,436   | 1,306                             | 925,675          |
| 2000 至 01 年度應繳稅款、<br>罰款及利息淨額   | Net duty, penalties and interest payable<br>in 2000-01  | 251,902  | 1,105  | 23  | 30,748   | 68,709  | 165,264   | 10,044                            | 527,795          |
| 減：未繳稅款轉入<br>2001 至 02 年度       | Less: Outstanding charges carried<br>forward to 2001-02   | 177,689  | 745  | 0   | 12,490   | 21,973  | 70,497  | 168                               | 283,562          |
| 2000 至 01 年度繳付的稅款、<br>罰款及利息淨額  | Net duty, penalties and interest paid<br>in 2000-01   | 74,213   | 360  | 23  | 18,258   | 46,736  | 94,767  | 9,876                             | 244,233          |
| 加：就以後年度將發出的<br>評稅而預繳的稅款及<br>利息 | Add: Duty and interest paid on account<br>in respect of assessments to be<br>issued in subsequent years | —  | —  | 968   | 26,591   | 173,651   | 1,057,008   | 125                               | 1,258,343        |
| 2000 至 01 年度總稅收                | Total collections in 2000-01  | 74,213   | 360  | 991   | 44,849   | 220,387   | 1,151,775   | 10,001                            | 1,502,576        |



附表 12 遺產稅統計資料  
SCHEDULE 12 ESTATE DUTY STATISTICS

| 財政年度<br>Fiscal Year | 1997-98 | 1998-99 | 1999-2000 | 2000-01 |
|---------------------|---------|---------|-----------|---------|
|---------------------|---------|---------|-----------|---------|

|  | (千元)<br>(\$'000) | (千元)<br>(\$'000) | (千元)<br>(\$'000) | (千元)<br>(\$'000) |
|--|------------------|------------------|------------------|------------------|
|--|------------------|------------------|------------------|------------------|

|                                 |                         |                         |                         |                         |
|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>評稅<br/>Assessment</b>        |                         |                         |                         |                         |
| 評定稅款<br>Duty assessed           | 1,124,063               | 1,167,991               | 1,358,871               | 1,081,384               |
| 罰款及利息<br>Penalties and interest | 191,778                 | 212,960                 | 185,722                 | 128,482                 |
| <b>總數<br/>Total</b>             | <u><b>1,315,841</b></u> | <u><b>1,380,951</b></u> | <u><b>1,544,593</b></u> | <u><b>1,209,866</b></u> |

|                                      |                         |                         |                         |                         |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>稅收<br/>Collection</b>             |                         |                         |                         |                         |
| 收到評稅前付款<br>Payment before assessment | 1,087,058               | 866,162                 | 893,776                 | 1,258,343               |
| 收到評稅後付款<br>Payment after assessment  | 501,006                 | 370,504                 | 377,854                 | 244,233                 |
| <b>總數<br/>Total</b>                  | <u><b>1,588,064</b></u> | <u><b>1,236,666</b></u> | <u><b>1,271,630</b></u> | <u><b>1,502,576</b></u> |

|                                       |         |         |         |         |
|---------------------------------------|---------|---------|---------|---------|
| <b>欠款<br/>Arrears</b>                 |         |         |         |         |
| 截至3月31日止的欠款<br>Arrears as at 31 March | 198,406 | 238,998 | 261,031 | 283,562 |

附表 13 賽馬入場人數、投注額及博彩稅收入  
SCHEDULE 13 RACING ATTENDANCE, BETS AND BETTING DUTY COLLECTED

| 財政年度 / Fiscal Year  |   | 1998-99             |                       | 1999-2000           |                       | 2000-01             |                       |
|---------------------|---|---------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|
|                     |   | 日間賽事<br>Day Meeting | 夜間賽事<br>Night Meeting | 日間賽事<br>Day Meeting | 夜間賽事<br>Night Meeting | 日間賽事<br>Day Meeting | 夜間賽事<br>Night Meeting |
| 賽馬入場人數              | Racing Attendances                                      |                     |                       |                     |                       |                     |                       |
| 賽馬次數                | Number of race meetings                                 | 35                  | 40                    | 36                  | 40                    | 41                  | 39                    |
| 入場人數 -              | Attendances -   |                     |                       |                     |                       |                     |                       |
| 公眾席                 | Public  | 1,035,671           | 895,080               | 983,675             | 764,899               | 870,272             | 584,077               |
| 會員席                 | Members' Stand  | 83,168              | 82,603                | 79,239              | 76,349                | 55,798              | 53,305                |
| 中場席                 | Infield Enclosure                                       | 2,659               | 38,309                | 2,997               | 21,931                | 0                   | 7,259                 |
| 總數                  | Total   | <u>1,121,498</u>    | <u>1,015,992</u>      | <u>1,065,911</u>    | <u>863,179</u>        | <u>926,070</u>      | <u>644,641</u>        |
| 每次賽馬平均入場人數          | Average per meeting                                     | 32,043              | 25,400                | 29,609              | 21,579                | 22,587              | 16,529                |
| 賽馬投注                | Bets  |                     |                       |                     |                       |                     |                       |
| 平均場內投注              | Average on-course bets                                  |                     |                       |                     |                       |                     |                       |
| 每次賽事(千元)            | per meeting (\$'000)                                    | 198,136             | 136,877               | 181,635             | 108,984               | 166,215             | 109,188               |
| 每次賽事的每名入場者(元)       | per race-goer per meeting (\$)                          | 6,183               | 5,389                 | 6,134               | 5,050                 | 7,359               | 6,606                 |
| 各項彩池投注              | Pari-mutuel bets  | (千元\$'000)          | (千元\$'000)            | (千元\$'000)          | (千元\$'000)            | (千元\$'000)          | (千元\$'000)            |
| 獨贏、位置、孖寶、連贏、位置連贏：場內 | Win, Place, Double, Quinella, Quinella Place: on-course | 5,036,618           | 3,941,787             | 4,769,980           | 3,155,978             | 4,905,356           | 2,984,260             |
| 場外                  | off-course  | 29,685,901          | 29,391,889            | 30,901,104          | 26,349,501            | 33,422,607          | 26,255,958            |
| 六環彩：場內              | Six-up: on-course                                       | 35,691              | 39,089                | 30,263              | 30,291                | 43,645              | 37,130                |
| 場外                  | off-course  | 371,107             | 499,627               | 319,581             | 389,919               | 363,761             | 387,621               |
| 三寶：場內               | Treble: on-course                                       | 28,607              | 24,680                | 25,239              | 19,519                | 28,580              | 20,894                |
| 場外                  | off-course  | 199,745             | 216,871               | 190,232             | 186,227               | 223,286             | 200,255               |
| 三重彩：場內              | Tierce: on-course                                       | 1,226,042           | 953,826               | 995,541             | 643,546               | 936,126             | 553,707               |
| 場外                  | off-course  | 4,499,285           | 4,184,830             | 3,779,103           | 3,073,713             | 3,581,361           | 2,602,576             |
| 單T：* 場內             | Trio: * on-course                                       | -                   | -                     | 171,421             | 98,471                | 278,744             | 167,228               |
| 場外                  | off-course  | -                   | -                     | 1,211,150           | 960,502               | 1,907,622           | 1,562,210             |
| 孖T：場內               | Double Trio: on-course                                  | 275,919             | 265,500               | 267,709             | 239,121               | 262,380             | 227,213               |
| 場外                  | off-course  | 628,627             | 830,747               | 526,185             | 616,108               | 461,020             | 532,857               |
| 三T：場內               | Triple Trio: on-course                                  | 331,891             | 250,209               | 278,701             | 172,422               | 359,965             | 267,906               |
| 場外                  | off-course  | 935,971             | 833,035               | 819,594             | 626,790               | 1,093,155           | 1,133,994             |
| 總投注額                | Total Bets  | <u>43,255,404</u>   | <u>41,432,090</u>     | <u>44,285,803</u>   | <u>36,562,108</u>     | <u>47,867,608</u>   | <u>36,933,809</u>     |
| 從賽馬收得稅款             | Duty collected from Horse Racing                        | 5,702,621           | 5,457,756             | 5,891,926           | 4,856,118             | 6,411,889           | 4,970,608             |

|          |                               |            |            |            |
|----------|-------------------------------|------------|------------|------------|
| 六合彩      | Lotteries                     | (千元\$'000) | (千元\$'000) | (千元\$'000) |
| 彩票銷售     | Lottery ticket sales          | 5,341,335  | 4,798,188  | 4,990,372  |
| 從六合彩收得稅款 | Duty collected from Lotteries | 1,068,267  | 1,189,712  | 1,247,593  |

|        |                      |                          |                          |                          |
|--------|----------------------|--------------------------|--------------------------|--------------------------|
| 收得稅款總額 | Total duty collected | (千元\$'000)<br>12,228,644 | (千元\$'000)<br>11,937,756 | (千元\$'000)<br>12,630,090 |
|--------|----------------------|--------------------------|--------------------------|--------------------------|

|   |                    |                       |
|---|--------------------|-----------------------|
| 各項稅收 / Duty collected on -  | (千元\$'000 稅率/Rate) | 2000-01<br>(千元\$'000) |
| 獨贏、位置、孖寶、連贏、位置連贏 / Win, Place, Double, Quinella, Quinella Place:              | (67,568,181 @ 12%) | 8,108,182             |
| 六環彩、三寶、三重彩、單T、孖T、三T / Six-up, Treble, Tierce, Trio, Double Trio, Triple Trio: | (17,233,236 @ 19%) | 3,274,315             |
| 所有賽馬投注 / All bets   |                    | 11,382,497            |
| 六合彩 / Lotteries:  | (4,990,372 @ 25%)  | 1,247,593             |
| 總稅收 / Total duty collected  |                    | <u>12,630,090</u>     |

註 / Note: \* 單T 於1999年9月5日開始舉辦。  
Trio was introduced on 5 September 1999.

附表 14 酒店房租稅  
SCHEDULE 14 HOTEL ACCOMMODATION TAX

| 財政年度<br>Fiscal Year                       | 1997-98        | 1998-99        | 1999-2000      | 2000-01        |
|---|----------------|----------------|----------------|----------------|
| <b>酒店<br/>Hotels</b>                      |                |                |                |                |
| 住房日數<br>Room occupancy (No. of room-days) | 8,466,389      | 8,464,168      | 9,226,179      | 10,562,803     |
| 入住率(%)<br>Room occupancy rate (%)         | 75.3           | 74.2           | 78.2           | 82.9           |
| 平均房租(元)<br>Average room charge (\$)       | 1,181          | 716            | 641            | 690            |
| 評稅額(百萬元)<br>Tax assessed (\$m)            | 501.6          | 213.5          | 177.4          | 218.5          |
| <b>賓館<br/>Boarding Houses</b>             |                |                |                |                |
| 住房日數<br>Room occupancy (No. of room-days) | 549,505        | 540,520        | 552,892        | 579,125        |
| 入住率(%)<br>Room occupancy rate (%)         | 113.5          | 101.5          | 106.3          | 114.8          |
| 平均房租(元)<br>Average room charge (\$)       | 333            | 299            | 272            | 269            |
| 評稅額(百萬元)<br>Tax assessed (\$m)            | 9.2            | 5.7            | 4.5            | 4.7            |
|   |                |                |                |                |
|   | (百萬元)<br>(\$m) | (百萬元)<br>(\$m) | (百萬元)<br>(\$m) | (百萬元)<br>(\$m) |
| 總評稅額<br>Total tax assessed                | 510.8          | 219.2          | 181.9          | 223.2          |
| 總稅收<br>Total tax collected                | 511.3          | 219.0          | 182.4          | 222.5          |

附表 15 儲稅券  
SCHEDULE 15 TAX RESERVE CERTIFICATES

| 財政年度<br>Fiscal Year   | 銷售<br>Sales                        |                            | 贖回<br>Redemption                   |                            |                               |
|---|------------------------------------|----------------------------|------------------------------------|----------------------------|-------------------------------|
|   | 儲稅券數目<br>Number of<br>Certificates | 價值<br>Value<br>(千元/\$'000) | 儲稅券數目<br>Number of<br>Certificates | 價值<br>Value<br>(千元/\$'000) | 利息<br>Interest<br>(千元/\$'000) |
| <b>1997-98</b>  |                                    |                            |                                    |                            |                               |
| 一般(為交稅而儲備)<br>Normal (to save for tax)                        |                                    |                            |                                    |                            |                               |
| • 有票據儲稅券<br>Paper certificate                                 | 22,924                             | 207,017                    | 24,764                             | 300,715                    | 8,380                         |
| • 「即賺即付」計劃*<br>Pay-As-You-Earn Scheme                         | 34,547                             | 74,902                     | 25,034                             | 65,507                     | 1,468                         |
| 反對/上訴<br>Objections / Appeals                                 | 1,083                              | 1,286,820                  | 981                                | 1,380,124                  | 47,733                        |
| <b>總數<br/>Total</b>   | <b>58,554</b>                      | <b>1,568,739</b>           | <b>50,779</b>                      | <b>1,746,346</b>           | <b>57,581</b>                 |
| <b>1998-99</b>  |                                    |                            |                                    |                            |                               |
| 一般(為交稅而儲備)<br>Normal (to save for tax)                        |                                    |                            |                                    |                            |                               |
| • 有票據儲稅券<br>Paper certificate                                 | 25,158                             | 1,328,552                  | 21,281                             | 691,686                    | 9,846                         |
| • 「即賺即付」計劃*<br>Pay-As-You-Earn Scheme                         | 50,691                             | 106,093                    | 34,796                             | 88,506                     | 2,908                         |
| 反對/上訴<br>Objections / Appeals                                 | 1,030                              | 2,848,756                  | 1,078                              | 1,677,468                  | 52,391                        |
| <b>總數<br/>Total</b>   | <b>76,879</b>                      | <b>4,283,401</b>           | <b>57,155</b>                      | <b>2,457,660</b>           | <b>65,145</b>                 |
| <b>1999-2000</b>  |                                    |                            |                                    |                            |                               |
| 一般(為交稅而儲備)<br>Normal (to save for tax)                        |                                    |                            |                                    |                            |                               |
| • 有票據儲稅券<br>Paper certificate                                 | 8,786                              | 266,130                    | 16,447                             | 467,531                    | 16,176                        |
| • 「即賺即儲」計劃*<br>Save-As-You-Earn Scheme                        | 60,834                             | 131,588                    | 53,371                             | 121,253                    | 3,584                         |
| • 「電子儲稅券計劃」#<br>Electronic Tax Reserve<br>Certificates Scheme | 8,075                              | 73,998                     | 4,230                              | 51,992                     | 404                           |
| 反對/上訴<br>Objections / Appeals                                 | 1,048                              | 1,901,142                  | 1,065                              | 2,377,478                  | 96,129                        |
| <b>總數<br/>Total</b>   | <b>78,743</b>                      | <b>2,372,858</b>           | <b>75,113</b>                      | <b>3,018,254</b>           | <b>116,293</b>                |
| <b>2000-01</b>  |                                    |                            |                                    |                            |                               |
| 一般(為交稅而儲備)<br>Normal (to save for tax)                        |                                    |                            |                                    |                            |                               |
| • 有票據儲稅券<br>Paper certificate                                 | 929                                | 36,629                     | 4,294                              | 180,913                    | 23,216                        |
| • 「即賺即儲」計劃*<br>Save-As-You-Earn Scheme                        | 61,317                             | 130,142                    | 58,438                             | 124,966                    | 3,594                         |
| • 「電子儲稅券計劃」#<br>Electronic Tax Reserve<br>Certificates Scheme | 25,054                             | 185,605                    | 20,378                             | 168,926                    | 3,194                         |
| 反對/上訴<br>Objections / Appeals                                 | 799                                | 1,218,217                  | 889                                | 1,646,986                  | 52,709                        |
| <b>總數<br/>Total</b>   | <b>88,099</b>                      | <b>1,570,593</b>           | <b>83,999</b>                      | <b>2,121,791</b>           | <b>82,713</b>                 |

\* 「即賺即付」計劃已於1999年9月1日改名為「即賺即儲」計劃。

The "Pay-As-You-Earn" Scheme was renamed as the "Save-As-You-Earn" Scheme on 1 September 1999.

# 「電子儲稅券計劃」於1999年9月1日推出，以取替有票據儲稅券。

The Electronic Tax Reserve Certificates Scheme was introduced on 1 September 1999 to replace the paper certificates.