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附表1 入息及利得稅 — 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 1 EARNINGS & PROFITS TAX – TAX ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2001

	物業稅 Property Tax	薪俸稅 Salaries Tax	利得稅(法團) Profits Tax (Corporations)	利得稅(非法團業務) Profits Tax (Unincorporated Businesses)	個人入息課稅 Personal Assessment	總額 Total	
	(元/\$)	(元/\$)	(元/\$)	(元/\$)	(元/\$)	(元/\$)	
本年度就各課稅年度評定的稅款 – 1998 至 99 及之前的課稅年度 1999 至 2000 (只限最後評稅) 2000 至 01 暫繳稅及最後評稅	Tax assessed during the year – 1998 - 99 and earlier years 1999-2000 Final Tax only 2000 - 01 Provisional Payments and Final Tax	133,937,936 41,581,844 1,182,698,561	475,213,856 261,572,784 27,842,902,077	2,001,632,489 (1,311,428,666) 39,840,103,051	488,726,976 (3,736,936) 3,721,819,788	882,135,853 2,647,351,436 639,309	3,981,647,110 1,635,340,462 72,588,162,786
<b>評定稅款總額</b>	<b>Total Tax Assessed</b>	<b>1,358,218,341</b>	<b>28,579,688,717</b>	<b>40,530,306,874</b>	<b>4,206,809,828</b>	<b>3,530,126,598</b>	<b>78,205,150,358</b>
加：應收款項 –	Add: Collectables –						
承2000年3月31日止未繳稅款	Tax outstanding as at 31 March 2000 b/f	272,056,482	5,969,889,025	15,921,191,703	1,991,066,661	478,051,636	24,632,255,507
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	Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review	15,004,340	242,673,270	417,406,528	350,516,000	15,211,227	1,040,811,365
緩繳稅款的利息	Interest on Tax Heldover	5,590	1,908,377	34,362,584	3,271,168	267,851	39,815,570
撤帳收回	Write-off re-opened	2,421,955	44,702,613	4,670,660	13,800,437	2,459,785	68,055,450
<b>評定稅款及應收款項總額</b>	<b>Total of Tax Assessed and Collectables (a)</b>	<b>1,647,706,708</b>	<b>34,838,862,002</b>	<b>56,907,938,349</b>	<b>6,565,464,094</b>	<b>4,026,117,097</b>	<b>103,986,088,250</b>
本年度收取的款項 – 稅收淨額	Collections during the year – Net Tax collected	1,131,505,791	26,102,949,076	38,570,679,729	3,685,931,820	3,445,609,331	72,936,675,747
(已扣除退稅)	(After allowing for refunds of tax)	97,454,921	1,178,779,111	3,273,661,908	173,244,237	304,873,671	5,028,013,848
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	Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review	11,560,443	198,359,400	358,637,076	320,776,845	9,015,836	898,349,600
緩繳稅款的利息	Interest on Tax Heldover	4,262	1,596,050	31,151,415	2,248,893	262,873	35,263,493
<b>收款淨額</b>	<b>Total Net Collections (b)</b>	<b>1,143,070,496</b>	<b>26,302,904,526</b>	<b>38,960,468,220</b>	<b>4,008,957,558</b>	<b>3,454,888,040</b>	<b>73,870,288,840</b>
應繳稅款、附加費等結餘	Balance of Tax, Surcharge, etc. payable (a) - (b)	504,636,212	8,535,957,476	17,947,470,129	2,556,506,536	571,229,057	30,115,799,410
減：因抵銷而不用收取	Less: Not collected by virtue of set-off	191,017,726	1,893,546,873	–	294,949,759	–	2,379,514,358
因無法追討而撇除	Written-off as irrecoverable	7,455,924	138,884,205	255,331,709	46,298,007	8,396,237	456,366,082
2001年3月31日結轉的 未繳稅款、附加費等	Tax, Surcharge, etc. outstanding as at 31 March 2001 carried forward	306,162,562	6,503,526,398	17,692,138,420	2,215,258,770	562,832,820	27,279,918,970
減：在反對或上訴中	Less: Under objection or appeal	20,439,678	616,808,545	9,174,472,789	638,950,319	145,094,109	10,595,765,440
列作撤帳但有待批准	Listed for write-off but awaiting approval	155,173	1,956,593	41,894,443	1,263,167	404,996	45,674,372
已評定但未到期繳付	Assessed but not yet due	92,462,850	4,195,562,277	5,615,724,877	633,282,695	179,681,176	10,716,713,875
<b>截至2001年3月31日止 欠繳的稅款、附加費等淨額</b>	<b>Net Tax, Surcharge, etc. in arrears as at 31 March 2001</b>	<b>193,104,861</b>	<b>1,689,198,983</b>	<b>2,860,046,311</b>	<b>941,762,589</b>	<b>237,652,539</b>	<b>5,921,765,283</b>

附表2 入息及利得稅 — 發出的稅單、評定的稅款及收取的款項  
 SCHEDULE 2 EARNINGS & PROFITS TAX – DEMAND NOTES ISSUED, TAX ASSESSED AND COLLECTIONS

	1997-98		1998-99		1999-2000		2000-01	
	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)
利得稅— Profits Tax								
法團 Corporations	63,113	50,875,138	62,827	39,217,548	62,135	30,911,464	64,922	40,530,307
非法團業務 Unincorporated Businesses	38,262	6,083,256	38,011	7,006,574	34,454	5,175,985	30,103	4,206,810
薪俸稅 Salaries Tax	1,227,147	32,739,265	1,213,026	26,769,526	1,125,555	26,498,315	1,121,853	28,579,689
物業稅* Property Tax *	95,239	1,865,641	85,937	1,557,162	86,064	1,445,105	82,703	1,358,218
個人入息課稅 Personal Assessment	186,089	4,306,494	158,269	4,000,264	155,137	3,268,277	166,520	3,530,126
總數 Total	1,609,850	95,869,794	1,558,070	78,551,074	1,463,345	67,299,146	1,466,101	78,205,150

	1997-98		1998-99		1999-2000		2000-01	
	收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)	
利得稅— Profits Tax								
法團 Corporations	49,447,871		37,686,271		32,333,243		38,960,468	
非法團業務 Unincorporated Businesses	5,899,110		7,565,616		5,365,289		4,008,958	
薪俸稅 Salaries Tax	30,158,794		25,062,713		24,831,479		26,302,905	
物業稅 Property Tax	1,585,249		1,333,587		1,167,939		1,143,070	
個人入息課稅 Personal Assessment	4,432,743		4,098,362		3,216,259		3,454,888	
總數 Total	91,523,767		75,746,549		66,914,209		73,870,289	

\* 數字調整至不包括「沒有稅款」的稅單  
 Figures adjusted to exclude 'Nil' demand notes

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 Business Sectors	下列年度的最後評稅 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：－ Distribution：－						
零售 Retail	777,250	1.8	454,555	1.2	607,426	1.7
批發、出入口 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 Foreign Corporations carrying on Import and Export	129,765	0.3	91,687	0.2	96,187	0.3
公共事業 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) Estate Development, Investment and Finance (other than Banking)	14,024,954	31.7	12,125,076	32.6	7,935,717	22.5
銀行業 Banking	8,913,920	20.2	5,754,688	15.5	5,336,349	15.1
製造業：－ Manufacturing：－						
成衣及製衣 Clothing and Textiles	672,065	1.5	634,331	1.7	904,825	2.6
飲食產品 Food and Beverage Products	246,034	0.6	188,666	0.5	218,725	0.6
鋼鐵及其他金屬 Steel and Other Metals	205,288	0.5	222,701	0.6	264,295	0.7
印刷及出版 Printing and Publishing	440,731	1.0	320,752	0.9	327,767	0.9
其他 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、 空運代理及機位訂票代理) Shipping (including Shipping Agents, Shipbuilding, Docking, Travel Agents, Air Forwarding Agents 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 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 Stevedoring, Wharfing and Godowns	782,613	1.8	876,696	2.4	974,714	2.8
會所及社團 Clubs and Associations	457,346	1.0	475,455	1.3	399,443	1.1
保險公司及保險經紀 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) Non-resident Corporations Trading through Agents (including Consignment Tax)	176,732	0.4	202,024	0.5	221,505	0.6
建築承建商及工程 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 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 Taxis, Hire Cars, Public Light Buses and Motor Boats	29,478	0.1	29,402	0.1	36,357	0.1
雜項 Miscellaneous	2,350,971	5.3	1,857,298	5.0	2,085,687	5.9
總額 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 Business Sectors	下列年度的最後評稅 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 Estate Developers, Property Dealers, 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 Finance and Securities including Brokers, 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 Builders, Decorators and Civil Engineering Works	67,388	2.5	64,186	3.0	49,069	2.4
分銷業：－ Distribution：－						
出入口 Import and Export	152,928	5.6	118,877	5.6	126,074	6.2
批發 Wholesale	82,172	3.0	56,543	2.7	49,639	2.4
零售 Retail	140,034	5.2	101,228	4.8	110,418	5.4
製造業：－ Manufacturing：－						
農作物行業及飲食產品製造商 Agricultural Trades and Food & Beverage Products Manufacturers	4,265	0.2	3,029	0.1	3,180	0.2
布料及成衣 Cloth and Clothing	33,311	1.2	23,505	1.1	20,272	1.0
化學品及機械工程 Chemical Products and Mechanical Engineering	46,820	1.7	35,632	1.7	36,636	1.8
印刷及出版 Printing and Publishing	22,107	0.8	14,203	0.7	14,353	0.7
其他 Others	62,565	2.3	49,081	2.3	47,399	2.3
酒店、酒樓及娛樂中心 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） Transport (including Wharfing and Godowns)	38,004	1.4	29,443	1.4	27,589	1.4
專業：－ Professions：－						
會計師 Accountants	234,668	8.7	251,930	11.8	230,211	11.4
建築師、工程師、測量師等 Architects, Engineers, Surveyors etc.	28,032	1.0	27,314	1.3	18,614	0.9
醫生及牙醫 Doctors and Dentists	615,077	22.7	584,736	27.5	535,701	26.4
律師及大律師 Solicitors and Barristers	609,015	22.4	476,129	22.4	459,673	22.7
其他專業 Other Professions	79,496	2.9	68,250	3.2	67,723	3.3
雜項 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） Non-resident Businesses (Note)	155	－	49	－	48	－
<b>總額 Total</b>	<b>2,713,585</b>	<b>100.0</b>	<b>2,127,382</b>	<b>100.0</b>	<b>2,027,542</b>	<b>100.0</b>

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

按入息類別分析1999-2000 課稅年度的薪俸稅評稅

SCHEDULE 5

ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 1999-2000 BY INCOME GROUP

每年入息 Annual Income	納稅人 數目 No. of Taxpayers	納稅人 百分率 Percentage of Taxpayers	選擇合併 評稅的數目 No. of Elections for Joint Assessment	入息總額 (已作出個人進修 開支及特惠扣除 以外的扣除) Total Income (After Deductions other than Self Education Expenses and Concessionary Deductions)	總免稅額 (見附表6 的分析表) Total Allowances (See analysis per Schedule 6)	個人進修 開支 Self Education Expenses	特惠扣除 Concessionary Deductions			總應課稅 入息實額 Total Net Chargeable Income	最後稅款 Final Tax	最後稅款 總額 百分率 Percentage of Total Final Tax	每名 納稅人 平均稅款 Average Tax per Taxpayer
							捐贈慈善 機構的 總額 Total Donations to Charities	居所貸款 利息 Home Loan Interest	長者住宿 照顧開支 Elderly Residential Care Expenses				
(元) (\$)		(%)		(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(%)	(元) (\$)
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 免稅額	已婚人士 免稅額	子女 免稅額	供養兄弟 姊妹 免稅額	單親 免稅額	供養父母 免稅額	供養父母 額外 免稅額	供養祖父母 或外祖父母 免稅額	供養祖父母 或外祖父母 額外免稅額	傷殘 配偶 免稅額	傷殘 父母 免稅額	傷殘祖父母 或外祖父母 免稅額	傷殘 子女 免稅額	傷殘兄弟 姊妹 免稅額	總免稅額
Annual Income	Basic Allowance	Married Person's Allowance	Child Allowance	Dependent Brother/ Sister Allowance	Single Parent Allowance	Dependent Parent Allowance	Additional Dependent Parent Allowance	Grandparent Allowance	Additional Grandparent Allowance	Spouse Allowance	Parent Allowance	Grandparent Allowance	Child Allowance	Brother/ Sister Allowance	Total Allowances
(元) (\$)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'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 Classification of Properties	物業數目 No. of Properties	百分比 %
由個別人士全權擁有〔租金(如有的話)在綜合報稅表內申報〕 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 – Jointly owned, owned by tenants-in-common, or solely owned other than by individuals –		
出租 Letting	98,438	
業務用途及/或免租者 Business use and/or rent free	33,250	
完全由業主作住宅用途 Wholly occupied by owners for residential use	456,403	
空置 Vacant	21,824	
出租但根據個人入息課稅無須繳稅 Letting but no liability under Personal Assessment	<u>72</u>	32.04
由法團擁有而根據稅務條例可豁免物業稅 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 Home Ownership Scheme or Private Sector Participation Scheme	207,137	10.88
政府擁有 Government owned	897	0.05
新業權 – 有待分類 New Ownership – awaiting classification	118,309	6.21
<b>總數 Total</b>	<b><u>1,903,664</u></b>	<b><u>100.00</u></b>

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

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

財政年度 Fiscal Year	1997-98	1998-99	1999-2000	2000-01
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新商業登記的宗數 New registrations	85,544	73,164	81,689	87,553
重開商業登記的宗數 Re-opened registrations	13,436	3,749	7,337	7,104
取消商業登記的宗數 Cancelled registrations	104,158	95,338	87,714	85,628
截至3月31日止商業登記的數目 Current registrations as at 31 March	633,071	614,646	615,958	624,987

發出商業登記證的數目 Certificates issued	725,187	685,841	687,150	703,075
豁免繳交商業登記費的宗數 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 Certified extracts issued	199,711	228,521	238,831	256,851

	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
收取的商業登記費及罰款 (不包括破產欠薪保障基金徵費) Fees and penalties collected (excluding levy)	1,341,070	1,275,703	1,276,238	1,300,714
法庭罰款 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 (不包括破產欠薪保障基金徵費) Fees and penalties in arrears as at 31 March (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 Fiscal Year	1997-98	1998-99	1999-2000	2000-01
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
徵稅文件 – Duties on –				
• 轉讓契約及須課稅合約 Assignments and Chargeable Agreements	17,278.3	6,335.8	4,917.4	4,996.9
• 成交單據 Contract notes	11,485.5	3,588.1	6,948.7	5,653.7
• 租約 Leases	299.7	246.9	228.1	237.2
• 轉讓書 Transfer deeds	4.2	1.5	3.4	6.4
• 其他文件 Other documents	2.4	1.7	2.4	2.1
罰款 Penalties	25.7	13.9	15.1	14.2
因遲交而加徵的稅款 Additional duties for delays in payment	1.1	0.8	0.8	0.7
印花稅收入總額 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 Fiscal Year	1997-98	1998-99	1999-2000	2000-01
每日平均的到訪者數目 Average number of callers per day				
• 印花稅署 Stamp Office	1,834	1,455	1,371	1,448
• 九龍分局 Kowloon Sub-Office	195	211	185	205
• 荃灣分局 Tsuen Wan Sub-Office	123	141	131	130
加蓋印花的文件數目 Number of documents stamped				
• 印花稅署 Stamp Office	1,140,721	903,334	891,259	929,456
• 九龍分局 Kowloon Sub-Office	104,383	112,916	100,686	109,249
• 荃灣分局 Tsuen Wan Sub-Office	44,365	51,728	47,923	50,312
<b>總數 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 Contract note duty				
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
• 由香港聯合交易所有限公司代收 Collected through Stock Exchange 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 Collected by Stamp Office & Sub-Offices	480.2	213.8	401.4	429.3
<b>總數 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 Duty collections				
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
• 印花稅署收得稅款* Stamp Office*	28,908.3	10,078.0	12,035.8	10,827.1
• 九龍分局收得稅款 Kowloon Sub-Office	174.8	97.7	68.7	72.2
• 荃灣分局收得稅款 Tsuen Wan Sub-Office	11.8	12.8	11.0	11.9
• 地政總署收得稅款# Lands Department #	2.0	0.2	0.4	0.0
<b>總數 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 前發出的評稅 Assessments issued before 1 April 2000	2000 至 01 年度發出的評稅 Assessments issued in 2000-01						補加評稅 Additional Assessments	總額 Total
		原本評稅 Original Assessments							
		遺產價值 低過 200 萬元 Estates valued under \$2m	遺產價值 200 萬至 400 萬元 Estates valued \$2m to \$4m	遺產價值 400 萬至 1,000 萬元 Estates valued \$4m to \$10m	遺產價值 1,000 萬至 2,000 萬元 Estates valued \$10m to \$20m	遺產價值 超過 2,000 萬元 Estates valued over \$20m			
(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'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 日前預繳的款項	Less: Amount paid on account before 1 April 2000	—	—	471	27,141	171,321	725,436	1,306	925,675
2000 至 01 年度應繳稅款、罰款及利息淨額	Net duty, penalties and interest payable 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 2001 至 02 年度	Less: Outstanding charges carried 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、罰款及利息淨額	Net duty, penalties and interest paid 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評稅而預繳的稅款及利息	Add: Duty and interest paid on account in respect of assessments to be 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 Fiscal Year	1997-98	1998-99	1999-2000	2000-01
	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
<b>評稅 Assessment</b>				
評定稅款 Duty assessed	1,124,063	1,167,991	1,358,871	1,081,384
罰款及利息 Penalties and interest	191,778	212,960	185,722	128,482
<b>總數 Total</b>	<b><u>1,315,841</u></b>	<b><u>1,380,951</u></b>	<b><u>1,544,593</u></b>	<b><u>1,209,866</u></b>
<b>稅收 Collection</b>				
收到評稅前付款 Payment before assessment	1,087,058	866,162	893,776	1,258,343
收到評稅後付款 Payment after assessment	501,006	370,504	377,854	244,233
<b>總數 Total</b>	<b><u>1,588,064</u></b>	<b><u>1,236,666</u></b>	<b><u>1,271,630</u></b>	<b><u>1,502,576</u></b>
<b>欠款 Arrears</b>				
截至3月31日止的欠款 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 Day Meeting	夜間賽事 Night Meeting	日間賽事 Day Meeting	夜間賽事 Night Meeting	日間賽事 Day Meeting	夜間賽事 Night Meeting
<b>賽馬入場人數</b>	<b>Racing Attendances</b>						
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
<b>賽馬投注</b>	<b>Bets</b>						
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
<b>各項彩池投注</b>	<b>Pari-mutuel bets</b>	(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	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：	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：	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：	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：*	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：	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：	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
<b>六合彩</b>	<b>Lotteries</b>	(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	
<b>收得稅款總額</b>	<b>Total duty collected</b>	(千元\$'000) 12,228,644		(千元\$'000) 11,937,756		(千元\$'000) 12,630,090	

各項稅收 / Duty collected on -	(千元\$'000 稅率/Rate)	2000-01 (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 Fiscal Year	1997-98	1998-99	1999-2000	2000-01
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酒店 Hotels				
住房日數 Room occupancy (No. of room-days)	8,466,389	8,464,168	9,226,179	10,562,803
入住率(%) Room occupancy rate (%)	75.3	74.2	78.2	82.9
平均房租(元) Average room charge (\$)	1,181	716	641	690
評稅額(百萬元) Tax assessed (\$m)	501.6	213.5	177.4	218.5

賓館 Boarding Houses				
住房日數 Room occupancy (No. of room-days)	549,505	540,520	552,892	579,125
入住率(%) Room occupancy rate (%)	113.5	101.5	106.3	114.8
平均房租(元) Average room charge (\$)	333	299	272	269
評稅額(百萬元) Tax assessed (\$m)	9.2	5.7	4.5	4.7

	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
總評稅額 Total tax assessed	510.8	219.2	181.9	223.2
總稅收 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 Fiscal Year	銷售 Sales		贖回 Redemption		
	儲稅券數目 Number of Certificates	價值 Value (千元/\$'000)	儲稅券數目 Number of Certificates	價值 Value (千元/\$'000)	利息 Interest (千元/\$'000)
<b>1997-98</b>					
一般(為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	22,924	207,017	24,764	300,715	8,380
• 「即賺即付」計劃* Pay-As-You-Earn Scheme	34,547	74,902	25,034	65,507	1,468
反對/上訴 Objections / Appeals	1,083	1,286,820	981	1,380,124	47,733
<b>總數 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) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	25,158	1,328,552	21,281	691,686	9,846
• 「即賺即付」計劃* Pay-As-You-Earn Scheme	50,691	106,093	34,796	88,506	2,908
反對/上訴 Objections / Appeals	1,030	2,848,756	1,078	1,677,468	52,391
<b>總數 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) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	8,786	266,130	16,447	467,531	16,176
• 「即賺即儲」計劃* Save-As-You-Earn Scheme	60,834	131,588	53,371	121,253	3,584
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	8,075	73,998	4,230	51,992	404
反對/上訴 Objections / Appeals	1,048	1,901,142	1,065	2,377,478	96,129
<b>總數 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) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	929	36,629	4,294	180,913	23,216
• 「即賺即儲」計劃* Save-As-You-Earn Scheme	61,317	130,142	58,438	124,966	3,594
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	25,054	185,605	20,378	168,926	3,194
反對/上訴 Objections / Appeals	799	1,218,217	889	1,646,986	52,709
<b>總數 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.

附表 16  
SCHEDULE 16

入息及利得稅 — 所犯罪行及法院判處的罰款  
EARNINGS & PROFITS TAX – OFFENCES COMMITTED AND COURT FINES IMPOSED

2000-01

	《稅務條例》 Inland Revenue Ordinance												總額 Total	
	不提交報稅表及其他罪行 〔第80(1)及(2)(d)條〕 Failure to submit return and other offences [Section 80(1) & (2)(d)]		不遵守法院命令 〔第80(2B)條〕 Failure to comply with Court Order [Section 80(2B)]		提供不正確的報稅表、陳述書或資料 〔第80(2)(a)、(b)及(c)條〕 Furnishing incorrect return, statement or information [Section 80(2)(a), (b) & (c)]		蓄意圖逃稅或協助他人逃稅 〔第82條〕 Wilfully with intent to evade tax or to assist other persons to evade tax [Section 82]		不遵守稅務條例第51C條 〔第80(1A)條〕 Failure to comply with the requirement of Section 51C [Section 80(1A)]		不遵守稅務條例第51條第2款的要求 通知其本人須課稅 〔第80(2)(e)條〕 Failure to comply with the requirement of Section 51(2) to notify the chargeability [Section 80(2)(e)]			
	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)	定罪數目 No. of Convictions	罰款額 Amount of Fines (元/\$)
<b>利得稅</b> <b>Profits Tax</b>														
• 法團 Corporations	4,192	10,913,300	379	1,836,850	4	130,000	5	2,152,048	0	0	0	0	4,580	15,032,198
• 非法團業務 Unincorporated Businesses	540	1,088,100	62	265,700	0	0	0	0	1	20,000	0	0	603	1,373,800
<b>薪俸稅</b> <b>Salaries Tax</b>														
• 僱員 Employees	757	1,462,350	113	400,200	5	34,000	2	500,000	–	–	0	0	877	2,396,550
• 僱主 Employers	394	1,156,800	82	436,500	0	0	0	0	–	–	–	–	476	1,593,300
<b>物業稅</b> <b>Property Tax</b>														
• 個別人士 Individuals	12	24,700	0	0	1	19,200	0	0	–	–	5	374,684	18	418,584
<b>總額</b> <b>Total</b>	<b>5,895</b>	<b>14,645,250</b>	<b>636</b>	<b>2,939,250</b>	<b>10</b>	<b>183,200</b>	<b>7</b>	<b>2,652,048</b>	<b>1</b>	<b>20,000</b>	<b>5</b>	<b>374,684</b>	<b>6,554</b>	<b>20,814,432</b>

註一：法院判處的罰款並不屬於稅務局的收入。

Note 1: Fines do not form part of the revenue collected by the Inland Revenue Department.

註二：在2001年3月31日有待聆訊的傳票有4,347宗。

Note 2: The number of summonses pending hearing as at 31 March 2001 is 4,347.

附表17 入息及利得稅 – 所徵收的附加費、代替起訴罰款及補加稅  
 SCHEDULE 17 EARNINGS & PROFITS TAX – SURCHARGES ADDED, OFFENCES COMPOUNDED AND ADDITIONAL TAX IMPOSED

2000-01

	物業稅 Property Tax		薪俸稅 Salaries Tax		利得稅(法團) Profits Tax (Corporations)		利得稅(非法團業務) Profits Tax (Unincorporated Businesses)		個人入息課稅 Personal Assessment		總額 Total	
	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)
因遲交稅款而徵收的附加費 Surcharge for late payment of tax	12,904	8,284,745	130,167	98,314,683	8,887	98,741,842	5,464	28,790,910	14,837	14,355,227	172,259	248,487,407
因違反《稅務條例》而徵收的 代替起訴罰款 Compound Penalties for offences under the Inland Revenue Ordinance												
• 第51(4B)條* Section 51(4B)*	–	–	16	32,100	9	23,200	8	32,200	–	–	33	87,500
• 第80(1)條 Section 80(1)	–	–	843	2,520,941	20	1,022,450	78	6,557,650	–	–	941	10,101,041
• 第80(2)條 Section 80(2)	599	4,073,495	4,731	90,983,164	5,010	233,126,386	2,295	211,625,117	89	71,400	12,724	539,879,562
• 第82(1)條 Section 82(1)	–	–	15	3,051,672	12	16,389,750	30	16,349,466	–	–	57	35,790,888
• 第82(2)條 Section 82(2)	–	–	–	–	–	–	1	272,000	–	–	1	272,000
根據《稅務條例》第82A條 徵收的補加稅 Additional Tax imposed under Section 82A of the Inland Revenue Ordinance	132	2,646,100	1,175	47,770,710	566	68,102,900	682	86,888,657	17	784,600	2,572	206,192,967
<b>總額 Total</b>	<b>13,635</b>	<b>15,004,340</b>	<b>136,947</b>	<b>242,673,270</b>	<b>14,504</b>	<b>417,406,528</b>	<b>8,558</b>	<b>350,516,000</b>	<b>14,943</b>	<b>15,211,227</b>	<b>188,587</b>	<b>1,040,811,365</b>

\* 包括法院徵收的罰款  
Including penalties imposed by the Court