

附表 1 入息及利得税 — 截至2008年3月31日止的年度内评定的税款及收取的款项

	物业税	薪俸税	利得税 (法团)	利得税 (非法团业务)	个人入息课税	总额
	(元)	(元)	(元)	(元)	(元)	(元)
本年度就各课税年度评定的税款 —						
2005至06及之前的课税年度	35,081,994	359,994,160	6,816,154,069	(267,122,028)	380,800,751	7,324,908,946
2006至07 (只限最后评税)	132,069,814	279,000,283	(2,359,675,770)	1,404,955,350	3,124,996,038	2,581,345,715
2007至08暂缴税及最后评税	1,202,261,399	38,085,749,980	86,944,136,810	3,320,199,352	2,481,885	129,554,829,426
评定税款总额	1,369,413,207	38,724,744,423	91,400,615,109	4,458,032,674	3,508,278,674	139,461,084,087
加： 应收款项 —						
承2007年3月31日止未缴税款	331,182,567	8,205,811,197	48,608,390,552	2,676,485,186	721,342,847	60,543,212,349
征收的附加费、代替起诉罚款及补加税 及税务上诉委员会判给的堂费	13,771,711	356,647,048	642,509,880	254,592,718	9,000,721	1,276,522,078
缓缴税款的利息	3,734	7,914,625	50,101,963	1,638,141	951,360	60,609,823
撤帐收回	3,060,621	54,136,154	4,554,740	11,842,939	3,454,993	77,049,447
评定税款及应收款项总额 (a)	1,717,431,840	47,349,253,447	140,706,172,244	7,402,591,658	4,243,028,595	201,418,477,784
本年度收取的款项 —						
税收净额	1,226,575,531	37,108,734,858	86,191,262,069	4,374,544,235	3,577,382,833	132,478,499,526
(已扣除退税)	109,732,712	1,873,939,446	3,455,164,765	122,069,468	248,922,211	5,809,828,602
附加费、代替起诉罚款、补加税及 税务上诉委员会判给的堂费	14,024,990	362,518,296	533,060,678	270,919,169	7,790,892	1,188,314,025
缓缴税款的利息	4,906	8,222,608	51,301,207	1,618,838	1,400,446	62,548,005
收款净额 (b)	1,240,605,427	37,479,475,762	86,775,623,954	4,647,082,242	3,586,574,171	133,729,361,556
应缴税款、附加费等结余 (a) - (b)	476,826,413	9,869,777,685	53,930,548,290	2,755,509,416	656,454,424	67,689,116,228
减： 因抵销而不用收取	139,046,664	1,734,349,754	—	520,907,674	—	2,394,304,092
因无法追讨而撇除	8,918,840	141,261,313	401,052,410	87,274,831	19,846,513	658,353,907
2008年3月31日结转的未缴税款、附加费等	328,860,909	7,994,166,618	53,529,495,880	2,147,326,911	636,607,911	64,636,458,229
减： 在反对或上诉中	9,571,007	1,126,011,135	39,820,352,308	1,099,922,706	215,645,773	42,271,502,929
列作撤帐但有待批准	834,166	904,326	11,841,805	3,773,237	711,630	18,065,164
已评定但未到期缴付	197,753,023	5,277,612,354	11,352,079,848	375,726,537	208,365,456	17,411,537,218
截至2008年3月31日止欠缴的税款、附加费等净额	120,702,713	1,589,638,803	2,345,221,919	667,904,431	211,885,052	4,935,352,918