

附表 1 入息及利得稅 — 截至2008年3月31日止的年度內評定的稅款及收取的款項

	物業稅	薪俸稅	利得稅 (法團)	利得稅 (非法團業務)	個人入息課稅	總額
	(元)	(元)	(元)	(元)	(元)	(元)
本年度就各課稅年度評定的稅款 —						
2005至06及之前的課稅年度	35,081,994	359,994,160	6,816,154,069	(267,122,028)	380,800,751	7,324,908,946
2006至07 (只限最後評稅)	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暫繳稅及最後評稅	1,202,261,399	38,085,749,980	86,944,136,810	3,320,199,352	2,481,885	129,554,829,426
<b>評定稅款總額</b>	<b>1,369,413,207</b>	<b>38,724,744,423</b>	<b>91,400,615,109</b>	<b>4,458,032,674</b>	<b>3,508,278,674</b>	<b>139,461,084,087</b>
加： 應收款項 —						
承2007年3月31日止未繳稅款	331,182,567	8,205,811,197	48,608,390,552	2,676,485,186	721,342,847	60,543,212,349
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	13,771,711	356,647,048	642,509,880	254,592,718	9,000,721	1,276,522,078
緩繳稅款的利息	3,734	7,914,625	50,101,963	1,638,141	951,360	60,609,823
撤帳收回	3,060,621	54,136,154	4,554,740	11,842,939	3,454,993	77,049,447
<b>評定稅款及應收款項總額 (a)</b>	<b>1,717,431,840</b>	<b>47,349,253,447</b>	<b>140,706,172,244</b>	<b>7,402,591,658</b>	<b>4,243,028,595</b>	<b>201,418,477,784</b>
本年度收取的款項 —						
稅收淨額	1,226,575,531	37,108,734,858	86,191,262,069	4,374,544,235	3,577,382,833	132,478,499,526
(已扣除退稅)	109,732,712	1,873,939,446	3,455,164,765	122,069,468	248,922,211	5,809,828,602
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	14,024,990	362,518,296	533,060,678	270,919,169	7,790,892	1,188,314,025
緩繳稅款的利息	4,906	8,222,608	51,301,207	1,618,838	1,400,446	62,548,005
<b>收款淨額 (b)</b>	<b>1,240,605,427</b>	<b>37,479,475,762</b>	<b>86,775,623,954</b>	<b>4,647,082,242</b>	<b>3,586,574,171</b>	<b>133,729,361,556</b>
應繳稅款、附加費等結餘 (a) - (b)	476,826,413	9,869,777,685	53,930,548,290	2,755,509,416	656,454,424	67,689,116,228
減： 因抵銷而不用收取	139,046,664	1,734,349,754	—	520,907,674	—	2,394,304,092
因無法追討而撇除	8,918,840	141,261,313	401,052,410	87,274,831	19,846,513	658,353,907
2008年3月31日結轉的未繳稅款、附加費等	328,860,909	7,994,166,618	53,529,495,880	2,147,326,911	636,607,911	64,636,458,229
減： 在反對或上訴中	9,571,007	1,126,011,135	39,820,352,308	1,099,922,706	215,645,773	42,271,502,929
列作撤帳但有待批准	834,166	904,326	11,841,805	3,773,237	711,630	18,065,164
已評定但未到期繳付	197,753,023	5,277,612,354	11,352,079,848	375,726,537	208,365,456	17,411,537,218
<b>截至2008年3月31日止欠繳的稅款、附加費等淨額</b>	<b>120,702,713</b>	<b>1,589,638,803</b>	<b>2,345,221,919</b>	<b>667,904,431</b>	<b>211,885,052</b>	<b>4,935,352,918</b>