

附表 1 入息及利得税 — 截至 2009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 —						
2006至07 及之前的课税年度	73,366,380	317,717,210	967,909,277	177,966,343	405,986,333	1,942,945,543
2007至08 (只限最后评税)	85,995,447	210,223,448	(2,445,882,251)	1,195,647,168	1,736,109,709	782,093,521
2008至09 暂缴税及最后评税	717,486,373	38,820,285,446	99,931,991,828	3,764,542,488	1,057,770	143,235,363,905
评定税款总额	876,848,200	39,348,226,104	98,454,018,854	5,138,155,999	2,143,153,812	145,960,402,969
加：						
应收款项 —						
承2008年3月31日止未缴税款	328,860,909	7,994,166,618	53,529,495,880	2,147,326,911	636,607,911	64,636,458,229
征收的附加费、	10,175,985	232,487,147	682,873,620	190,166,505	8,766,089	1,124,469,346
代替起诉罚款及补加税						
及税务上诉委员会判给的堂费						
缓缴税款的利息	56,988	11,058,175	246,611,884	4,096,334	696,551	262,519,932
撇帐收回	2,618,708	47,610,247	70,316,130	12,014,261	3,379,797	135,939,143
评定税款及应收款项总额 (a)	1,218,560,790	47,633,548,291	152,983,316,368	7,491,760,010	2,792,604,160	212,119,789,619
本年度收取的款项 —						
税收净额	821,880,679	38,763,514,184	98,611,258,017	4,662,432,089	2,142,934,011	145,002,018,980
(已扣除退税)	121,863,225	2,346,348,194	4,875,635,466	144,289,234	201,297,723	7,689,433,842
附加费、代替起诉罚款，补加税	10,609,164	231,572,273	542,166,051	190,138,536	7,395,279	981,881,303
及税务上诉委员会判给的堂费						
缓缴税款的利息	56,988	12,785,444	141,009,502	4,487,719	781,208	159,120,861
收款净额 (b)	832,546,831	39,007,871,901	99,294,433,570	4,857,058,344	2,151,110,498	146,143,021,144
应缴税款、附加费等结余	386,013,959	8,625,676,390	53,688,882,798	2,634,701,666	641,493,662	65,976,768,475
减：						
因抵销而不用收取	71,544,820	840,559,700	-	356,468,039	-	1,268,572,559
因无法追讨而撇除	4,452,878	106,896,075	408,027,737	62,909,493	17,351,624	599,637,807
2009年3月31日结转的未缴税款、附加费等	310,016,261	7,678,220,615	53,280,855,061	2,215,324,134	624,142,038	64,108,558,109
减：						
在反对或上诉中	6,840,798	1,130,560,834	37,130,739,439	1,122,090,308	236,616,802	39,626,848,181
列作撇帐但有待批准	663,094	343,526	8,024,512	3,574,012	555,209	13,160,353
已评定但未到期缴付	191,561,141	4,740,429,000	11,686,757,350	446,218,857	179,934,838	17,244,901,186
截至2009年3月31日止欠缴的税款、附加费等净额	110,951,228	1,806,887,255	4,455,333,760	643,440,957	207,035,189	7,223,648,389