

附表 1 入息及利得稅 — 截至 2009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—						
2006至07 及之前的課稅年度	73,366,380	317,717,210	967,909,277	177,966,343	405,986,333	1,942,945,543
2007至08 (只限最後評稅)	85,995,447	210,223,448	(2,445,882,251)	1,195,647,168	1,736,109,709	782,093,521
2008至09 暫繳稅及最後評稅	717,486,373	38,820,285,446	99,931,991,828	3,764,542,488	1,057,770	143,235,363,905
評定稅款總額	876,848,200	39,348,226,104	98,454,018,854	5,138,155,999	2,143,153,812	145,960,402,969
加：						
應收款項—						
承2008年3月31日止未繳稅款	328,860,909	7,994,166,618	53,529,495,880	2,147,326,911	636,607,911	64,636,458,229
徵收的附加費、	10,175,985	232,487,147	682,873,620	190,166,505	8,766,089	1,124,469,346
代替起訴罰款及補加稅						
及稅務上訴委員會判給的堂費						
緩繳稅款的利息	56,988	11,058,175	246,611,884	4,096,334	696,551	262,519,932
撇帳收回	2,618,708	47,610,247	70,316,130	12,014,261	3,379,797	135,939,143
評定稅款及應收款項總額 (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
本年度收取的款項—						
稅收淨額	821,880,679	38,763,514,184	98,611,258,017	4,662,432,089	2,142,934,011	145,002,018,980
(已扣除退稅)	121,863,225	2,346,348,194	4,875,635,466	144,289,234	201,297,723	7,689,433,842
附加費、代替起訴罰款，補加稅	10,609,164	231,572,273	542,166,051	190,138,536	7,395,279	981,881,303
及稅務上訴委員會判給的堂費						
緩繳稅款的利息	56,988	12,785,444	141,009,502	4,487,719	781,208	159,120,861
收款淨額 (b)	832,546,831	39,007,871,901	99,294,433,570	4,857,058,344	2,151,110,498	146,143,021,144
應繳稅款、附加費等結餘	386,013,959	8,625,676,390	53,688,882,798	2,634,701,666	641,493,662	65,976,768,475
減：						
因抵銷而不用收取	71,544,820	840,559,700	-	356,468,039	-	1,268,572,559
因無法追討而撇除	4,452,878	106,896,075	408,027,737	62,909,493	17,351,624	599,637,807
2009年3月31日結轉的未繳稅款、附加費等	310,016,261	7,678,220,615	53,280,855,061	2,215,324,134	624,142,038	64,108,558,109
減：						
在反對或上訴中	6,840,798	1,130,560,834	37,130,739,439	1,122,090,308	236,616,802	39,626,848,181
列作撇帳但有待批准	663,094	343,526	8,024,512	3,574,012	555,209	13,160,353
已評定但未到期繳付	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日止欠繳的稅款、附加費等淨額	110,951,228	1,806,887,255	4,455,333,760	643,440,957	207,035,189	7,223,648,389