

附表 1 入息及利得稅 — 截至 2010 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 —						
2007 至 08 及之前的課稅年度	54,828,750	449,356,177	474,115,666	573,883,252	323,538,613	1,875,722,458
2008 至 09 (只限最後評稅)	229,038,922	142,360,160	(2,832,848,977)	541,233,578	3,313,779,274	1,393,562,957
2009 至 10 暫繳稅及最後評稅	1,570,779,284	42,080,202,800	71,389,582,943	4,075,262,026	693,666	119,116,520,719
評定稅款總額	1,854,646,956	42,671,919,137	69,030,849,632	5,190,378,856	3,638,011,553	122,385,806,134
加：						
應收款項 —						
承2009年3月31日止未繳稅款	310,016,261	7,678,220,615	53,280,855,061	2,215,324,134	624,142,038	64,108,558,109
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	13,009,240	229,702,754	648,518,677	152,817,282	7,630,202	1,051,678,155
緩繳稅款的利息	8,873	3,007,831	174,139,377	1,360,169	679,620	179,195,870
撇帳收回	2,161,117	39,733,129	24,141,027	13,489,213	2,749,935	82,274,421
評定稅款及應收款項總額 (a)	2,179,842,447	50,622,583,466	123,158,503,774	7,573,369,654	4,273,213,348	187,807,512,689
本年度收取的款項 —						
稅收淨額	1,666,392,454	41,020,131,767	71,393,414,660	4,236,609,346	3,646,302,777	121,962,851,004
(已扣除退稅)	89,615,942	2,477,240,473	5,927,674,830	133,239,600	239,014,045	8,866,784,890
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	11,219,727	222,154,648	565,151,475	143,882,468	9,049,222	951,457,540
緩繳稅款的利息	8,873	3,128,782	265,743,877	560,854	494,901	269,937,287
收款淨額 (b)	1,677,621,054	41,245,415,197	72,224,310,012	4,381,052,668	3,655,846,900	123,184,245,831
應繳稅款、附加費等結餘 (a) — (b)	502,221,393	9,377,168,269	50,934,193,762	3,192,316,986	617,366,448	64,623,266,858
減：						
因抵銷而不用收取	138,287,627	1,647,296,410	-	513,409,171	-	2,298,993,208
因無法追討而撇除	4,245,155	71,856,766	432,605,943	37,041,471	10,954,654	556,703,989
2010年3月31日結轉的未繳稅款、附加費等	359,688,611	7,658,015,093	50,501,587,819	2,641,866,344	606,411,794	61,767,569,661
減：						
在反對或上訴中	7,268,581	994,334,136	36,988,456,203	1,259,545,252	248,287,573	39,497,891,745
列作撇帳但有待批准	740,406	348,853	3,020,286	3,485,326	309,728	7,904,599
已評定但未到期繳付	224,104,771	5,019,456,392	8,239,031,266	722,070,696	169,565,083	14,374,228,208
截至2010年3月31日止欠繳的稅款、附加費等淨額	127,574,853	1,643,875,712	5,271,080,064	656,765,070	188,249,410	7,887,545,109