

附表 1 入息及利得稅 — 截至 2011 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 —						
2008 至 09 及之前的課稅年度	86,103,946	382,194,542	(3,031,283,752)	208,518,678	371,366,395	(1,983,100,191)
2009 至 10 (只限最後評稅)	221,043,600	365,390,936	(1,823,083,964)	159,446,399	3,540,744,041	2,463,541,012
2010 至 11 暫繳稅及最後評稅	1,497,793,093	45,628,422,151	88,171,606,980	5,374,780,077	1,884,092	140,674,486,393
評定稅款總額	1,804,940,639	46,376,007,629	83,317,239,264	5,742,745,154	3,913,994,528	141,154,927,214
加： 應收款項 —						
承2010年3月31日止未繳稅款	359,688,611	7,658,015,093	50,501,587,819	2,641,866,344	606,411,794	61,767,569,661
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	13,779,788	207,618,675	798,480,547	156,483,589	6,074,402	1,182,437,001
緩繳稅款的利息	39,741	1,811,057	113,947,753	1,184,720	426,742	117,410,013
撇帳收回	2,623,845	38,454,119	20,396,538	18,011,838	14,172,993	93,659,333
評定稅款及應收款項總額 (a)	2,181,072,624	54,281,906,573	134,751,651,921	8,560,291,645	4,541,080,459	204,316,003,222
本年度收取的款項 —						
稅收淨額	1,633,592,083	44,045,477,174	87,315,408,202	4,832,808,387	3,912,168,130	141,739,453,976
(已扣除退稅)	75,316,967	2,218,901,585	6,477,635,895	130,875,574	238,649,253	9,141,379,274
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	13,504,116	207,627,484	763,417,247	157,627,677	8,911,843	1,151,088,367
緩繳稅款的利息	38,055	1,633,332	112,566,777	1,221,927	672,628	116,132,719
收款淨額 (b)	1,647,134,254	44,254,737,990	88,191,392,226	4,991,657,991	3,921,752,601	143,006,675,062
應繳稅款、附加費等結餘 (a) — (b)	533,938,370	10,027,168,583	46,560,259,695	3,568,633,654	619,327,858	61,309,328,160
減： 因抵銷而不用收取	155,885,792	1,770,554,551	-	514,114,858	-	2,440,555,201
因無法追討而撇除	2,537,540	59,984,197	443,175,052	32,223,008	16,210,875	554,130,672
2011年3月31日結轉的未繳稅款、附加費等	375,515,038	8,196,629,835	46,117,084,643	3,022,295,788	603,116,983	58,314,642,287
減： 在反對或上訴中	5,617,407	816,697,331	33,610,595,991	1,571,456,843	244,549,900	36,248,917,472
列作撇帳但有待批准	1,864,628	351,755	451,964	3,487,048	224,485	6,379,880
已評定但未到期繳付	220,490,295	5,713,641,873	8,443,479,673	429,130,768	194,972,070	15,001,714,679
截至2011年3月31日止欠繳的稅款、附加費等淨額	147,542,708	1,665,938,876	4,062,557,015	1,018,221,129	163,370,528	7,057,630,256