

附表 3 法團 — 各行業所付利得稅

| 行業                                                | 下列年度的最後評稅         |              |                   |              |                   |              |
|---------------------------------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                                                   | 2007-08           |              | 2008-09           |              | 2009-10           |              |
|                                                   | (千元)              | (%)          | (千元)              | (%)          | (千元)              | (%)          |
| <b>分銷業 —</b>                                      |                   |              |                   |              |                   |              |
| 零售                                                | 2,424,375         | 2.6          | 2,394,349         | 3.3          | 2,737,633         | 3.5          |
| 批發、出入口                                            | 17,482,100        | 18.9         | 16,401,805        | 22.4         | 16,227,073        | 20.6         |
| 香港以外地方的法團經營出入口業務                                  | 96,156            | 0.1          | 70,543            | 0.1          | 68,243            | 0.1          |
| <b>公共事業</b>                                       | 4,822,133         | 5.2          | 4,011,957         | 5.5          | 3,874,354         | 4.9          |
| <b>地產、投資及財務</b>                                   | 20,285,071        | 22.0         | 16,214,119        | 22.1         | 20,010,333        | 25.4         |
| (銀行業除外)                                           |                   |              |                   |              |                   |              |
| <b>銀行業</b>                                        | 23,401,224        | 25.3         | 12,927,015        | 17.6         | 14,477,228        | 18.3         |
| <b>製造業 —</b>                                      |                   |              |                   |              |                   |              |
| 成衣及製衣                                             | 975,119           | 1.1          | 962,922           | 1.3          | 991,844           | 1.3          |
| 飲食產品                                              | 434,009           | 0.5          | 434,148           | 0.6          | 467,527           | 0.6          |
| 鋼鐵及其他金屬                                           | 391,660           | 0.4          | 317,377           | 0.4          | 265,064           | 0.3          |
| 印刷及出版                                             | 637,613           | 0.7          | 452,174           | 0.6          | 498,836           | 0.6          |
| 其他                                                | 4,011,621         | 4.3          | 3,036,536         | 4.1          | 3,612,283         | 4.6          |
| <b>船務</b> (包括船務代理、造船、船塢、<br>旅遊代理、空運代理及<br>機位訂票代理) | 1,531,199         | 1.7          | 1,393,476         | 1.9          | 1,097,236         | 1.4          |
| <b>酒店、酒樓及娛樂中心</b>                                 | 1,689,152         | 1.8          | 1,720,584         | 2.3          | 1,583,119         | 2.0          |
| <b>貨物裝卸、碼頭及貨倉</b>                                 | 1,089,141         | 1.2          | 1,097,682         | 1.5          | 1,053,717         | 1.3          |
| <b>會所及社團</b>                                      | 943,134           | 1.0          | 868,913           | 1.2          | 885,679           | 1.1          |
| <b>保險公司</b>                                       | 1,548,329         | 1.7          | 809,360           | 1.1          | 1,037,796         | 1.3          |
| <b>非寓居於香港法團透過代理人經營行業</b><br>(包括寄銷稅)               | 1,300,820         | 1.4          | 1,284,165         | 1.8          | 1,221,071         | 1.5          |
| <b>建築承建商及工程</b>                                   | 986,918           | 1.1          | 1,046,004         | 1.4          | 1,129,470         | 1.4          |
| <b>飛機擁有人及操作人</b>                                  | 123,003           | 0.1          | 52,977            | 0.1          | 43,745            | 0.1          |
| <b>的士、出租汽車、公共小型巴士及汽船</b>                          | 136,974           | 0.2          | 152,509           | 0.3          | 193,545           | 0.3          |
| <b>雜項</b>                                         | 8,060,838         | 8.7          | 7,595,267         | 10.4         | 7,421,218         | 9.4          |
| <b>總額</b>                                         | <b>92,370,589</b> | <b>100.0</b> | <b>73,243,882</b> | <b>100.0</b> | <b>78,897,014</b> | <b>100.0</b> |