

附表 1 入息及利得稅 — 截至 2014 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 —						
2011-12及之前的課稅年度	163,277,649	583,859,713	2,655,544,867	301,256,926	433,075,285	4,137,014,440
2012-13(只限最後評稅)	399,646,283	389,007,546	(1,553,765,512)	373,859,157	3,975,125,737	3,583,873,211
2013-14暫繳稅及最後評稅	2,251,110,570	56,730,565,456	117,029,650,392	4,103,538,918	1,488,271	180,116,353,607
<b>評定稅款總額</b>	<b>2,814,034,502</b>	<b>57,703,432,715</b>	<b>118,131,429,747</b>	<b>4,778,655,001</b>	<b>4,409,689,293</b>	<b>187,837,241,258</b>
加：應收款項 —						
承2013年3月31日止未繳稅款	486,520,050	9,601,382,096	39,481,909,123	2,757,599,914	673,772,054	53,001,183,237
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	27,562,052	233,340,445	628,139,980	139,800,802	9,781,039	1,038,624,318
緩繳稅款的利息	7,882	1,847,218	(28,672,184)	1,440,625	1,546,212	(23,830,247)
撤帳收回	1,862,260	28,285,714	2,136,666	10,605,178	2,284,194	45,174,012
<b>評定稅款及應收款項總額 (a)</b>	<b>3,329,986,746</b>	<b>67,568,288,188</b>	<b>158,214,943,332</b>	<b>7,688,101,520</b>	<b>5,097,072,792</b>	<b>241,898,392,578</b>
本年度收取的款項 —						
稅收淨額	2,557,922,354	55,401,243,157	115,452,469,855	4,634,587,020	4,410,850,429	182,457,072,815
(已扣除退稅)	(90,491,466)	(2,630,390,614)	(6,897,647,400)	(256,335,133)	(303,793,123)	(10,178,657,736)
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	25,906,950	217,525,682	608,633,953	147,665,764	8,343,028	1,008,075,377
緩繳稅款的利息	15,511	1,502,849	36,361,265	2,095,474	817,614	40,792,713
<b>收款淨額 (b)</b>	<b>2,583,844,815</b>	<b>55,620,271,688</b>	<b>116,097,465,073</b>	<b>4,784,348,258</b>	<b>4,420,011,071</b>	<b>183,505,940,905</b>
應繳稅款、附加費等結餘 (a) - (b)	746,141,931	11,948,016,500	42,117,478,259	2,903,753,262	677,061,721	58,392,451,673
減：因抵銷而不用收取	199,144,261	1,989,958,511	-	496,012,750	-	2,685,115,522
因無法追討而撤除	1,819,007	60,892,914	401,160,781	24,055,222	3,642,597	491,570,521
2014年3月31日結轉的未繳稅款、附加費等	545,178,663	9,897,165,075	41,716,317,478	2,383,685,290	673,419,124	55,215,765,630
減：在反對或上訴中	10,523,139	831,683,112	27,217,428,309	927,793,506	266,339,280	29,253,767,346
列作撤帳但有待批准	1,757,348	307,501	1,315,817	3,471,561	200,844	7,053,071
已評定但未到期繳付	342,442,180	6,953,454,614	10,895,474,439	600,107,932	214,629,444	19,006,108,609
<b>截至2014年3月31日止欠繳的稅款、附加費等淨額</b>	<b>190,455,996</b>	<b>2,111,719,848</b>	<b>3,602,098,913</b>	<b>852,312,291</b>	<b>192,249,556</b>	<b>6,948,836,604</b>