

# 附表

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附表1

## 入息及利得稅 – 截至2003年3月31日止的年度內評定的稅款及收取的款項

## SCHEDULE 1

## EARNINGS &amp; PROFITS TAX – TAX ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2003

		物業稅 Property Tax	薪俸稅 Salaries Tax	利得稅(法團) Profits Tax (Corporations)	利得稅(非法團業務) Profits Tax (Unincorporated Businesses)	個人入息課稅 Personal Assessment	總額 Total
		(元/\$)	(元/\$)	(元/\$)	(元/\$)	(元/\$)	(元/\$)
本年度就各課稅年度評定的稅款 – 2000至01及之前的課稅年度 2001至02(只限最後評稅) 2002至03暫繳稅及最後評稅	Tax assessed during the year – 2000 - 01 and earlier years 2001 - 02 Final Tax only 2002 - 03 Provisional Payments and Final Tax	28,603,766 71,545,429 1,138,391,731	507,607,716 176,786,306 30,280,917,509	3,502,881,820 (1,765,073,434) 34,695,165,277	415,381,333 (106,329,252) 4,555,779,032	587,724,381 2,785,554,943 1,466,945	5,042,199,016 1,162,483,992 70,671,720,494
<b>評定稅款總額</b>	<b>Total Tax Assessed</b>	<b>1,238,540,926</b>	<b>30,965,311,531</b>	<b>36,432,973,663</b>	<b>4,864,831,113</b>	<b>3,374,746,269</b>	<b>76,876,403,502</b>
加：應收款項 –	Add: Collectables –						
承2002年3月31日止未繳稅款	Tax outstanding as at 31 March 2002 b/f	318,783,773	7,022,198,283	21,832,295,360	2,663,434,575	592,437,212	32,429,149,203
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	Surcharge, Compound Penalty and Additional Tax imposed and Costs awarded by the Board of Review	11,657,960	250,673,225	510,572,180	256,774,537	12,561,841	1,042,239,743
緩繳稅款的利息	Interest on Tax Heldover	90,645	1,521,488	32,538,329	2,659,747	567,811	37,378,020
撇帳收回	Write-off re-opened	1,814,365	35,748,840	28,686,370	11,203,029	2,410,425	79,863,029
<b>評定稅款及應收款項總額</b>	<b>Total of Tax Assessed and Collectables (a)</b>	<b>1,570,887,669</b>	<b>38,275,453,367</b>	<b>58,837,065,902</b>	<b>7,798,903,001</b>	<b>3,982,723,558</b>	<b>110,465,033,497</b>
本年度收取的款項 – 稅收淨額 (已扣除退稅)	Collections during the year – Net Tax collected (After allowing for refunds of tax)	1,169,533,411 83,306,045	29,518,122,644 1,250,358,101	33,188,358,626 3,307,012,673	4,861,465,832 143,296,177	3,306,936,418 241,285,386	72,044,416,931 5,025,258,382
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	Surcharge, Compound Penalty, Additional Tax and Costs awarded by the Board of Review	10,440,784	212,690,870	478,515,995	242,529,177	8,385,339	952,562,165
緩繳稅款的利息	Interest on Tax Heldover	80,783	2,291,123	25,967,548	2,627,717	624,203	31,591,374
<b>收款淨額</b>	<b>Total Net Collections (b)</b>	<b>1,180,054,978</b>	<b>29,733,104,637</b>	<b>33,692,842,169</b>	<b>5,106,622,726</b>	<b>3,315,945,960</b>	<b>73,028,570,470</b>
應繳稅款、附加費等結餘	Balance of Tax, Surcharge, etc. payable (a) - (b)	390,832,691	8,542,348,730	25,144,223,733	2,692,280,275	666,777,598	37,436,463,027
減：因抵銷而不用收取	Less: Not collected by virtue of set-off	123,882,094	1,773,227,864	–	316,511,137	–	2,213,621,095
因無法追討而撇除	Written-off as irrecoverable	12,076,719	164,541,302	462,058,560	106,347,471	17,642,499	762,666,551
2003年3月31日結轉的 未繳稅款、附加費等	Tax, Surcharge, etc. outstanding as at 31 March 2003 carried forward	254,873,878	6,604,579,564	24,682,165,173	2,269,421,667	649,135,099	34,460,175,381
減：在反對或上訴中	Less: Under objection or appeal	16,332,510	787,488,705	17,037,057,935	878,309,537	222,908,511	18,942,097,198
列作撇帳但有待批准	Listed for write-off but awaiting approval	524,443	1,636,984	266,392,022	9,203,516	399,004	278,155,969
已評定但未到期繳付	Assessed but not yet due	47,650,722	3,806,073,122	5,162,309,600	469,791,145	150,640,597	9,636,465,186
<b>截至2003年3月31日止 欠繳的稅款、附加費等淨額</b>	<b>Net Tax, Surcharge, etc. in arrears as at 31 March 2003</b>	<b>190,366,203</b>	<b>2,009,380,753</b>	<b>2,216,405,616</b>	<b>912,117,469</b>	<b>275,186,987</b>	<b>5,603,457,028</b>

附表2 入息及利得稅 – 發出的稅單、評定的稅款及收取的款項  
 SCHEDULE 2 EARNINGS & PROFITS TAX – DEMAND NOTES ISSUED, TAX ASSESSED AND COLLECTIONS

	1999-2000		2000-01		2001-02		2002-03	
	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)	稅單數目 No. of Demand Notes	評定的稅款(千元) Tax Assessed (\$'000)
利得稅 – Profits Tax –								
法團 Corporations	62,135	30,911,464	64,922	40,530,307	63,187	43,264,220	63,073	36,432,974
非法團業務 Unincorporated Businesses	34,454	5,175,985	30,103	4,206,810	27,421	5,573,698	25,195	4,864,831
薪俸稅 Salaries Tax	1,125,555	26,498,315	1,121,853	28,579,689	1,153,081	31,026,152	1,153,149	30,965,312
物業稅* Property Tax*	86,064	1,445,105	82,703	1,358,218	81,896	1,305,399	83,340	1,238,541
個人入息課稅 Personal Assessment	155,137	3,268,277	166,520	3,530,126	164,670	3,630,562	160,245	3,374,746
總數 Total	1,463,345	67,299,146	1,466,101	78,205,150	1,490,255	84,800,031	1,485,002	76,876,404

	1999-2000		2000-01		2001-02		2002-03	
	收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)		收取稅款(千元) Collections (\$'000)	
利得稅 – Profits Tax –								
法團 Corporations		32,333,243		38,960,468		39,272,448		33,692,842
非法團業務 Unincorporated Businesses		5,365,289		4,008,958		5,103,265		5,106,623
薪俸稅 Salaries Tax		24,831,479		26,302,905		28,634,653		29,733,104
物業稅 Property Tax		1,167,939		1,143,070		1,135,655		1,180,055
個人入息課稅 Personal Assessment		3,216,259		3,454,888		3,602,999		3,315,946
總數 Total		66,914,209		73,870,289		77,749,020		73,028,570

\* 數字調整至不包括「沒有稅款」的稅單  
 Figures adjusted to exclude 'Nil' demand notes

附表3 法團 – 各行業所付利得稅  
**SCHEDULE 3 CORPORATIONS PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS**

行業 Business Sectors	下列年度的最後評稅 Final Tax Assessed for Year of Assessment					
	1999-2000		2000-01		2001-02	
	(千元/\$'000)	(%)	(千元/\$'000)	(%)	(千元/\$'000)	(%)
分銷業：－ Distribution：－						
零售 Retail	607,426	1.7	628,867	1.6	587,388	1.7
批發、出入口 Wholesale, Import and Export	6,805,640	19.3	8,147,933	21.2	7,306,992	20.9
香港以外地方的法團經營出入口業務 Foreign Corporations carrying on Import and Export	96,187	0.3	100,196	0.3	81,500	0.2
公共事業 Public Utilities	4,208,967	11.9	3,943,009	10.3	4,102,819	11.7
地產發展、投資及財務(銀行業除外) Estate Development, Investment and Finance (other than Banking)	7,935,717	22.5	7,451,655	19.4	5,735,850	16.4
銀行業 Banking	5,336,349	15.1	6,507,821	17.0	6,964,379	19.9
製造業：－ Manufacturing：－						
成衣及製衣 Clothing and Textiles	904,825	2.6	848,387	2.2	732,256	2.1
飲食產品 Food and Beverage Products	218,725	0.6	221,704	0.6	154,936	0.5
鋼鐵及其他金屬 Steel and Other Metals	264,295	0.7	311,594	0.8	242,137	0.7
印刷及出版 Printing and Publishing	327,767	0.9	372,619	1.0	344,336	1.0
其他 Others	2,399,590	6.8	2,540,686	6.6	2,182,398	6.2
船務 (包括船務代理、造船、船塢、旅遊代理、 空運代理及機位訂票代理) Shipping (including Shipping Agents, Shipbuilding, Docking, Travel Agents, Air Forwarding Agents and Airline Booking Agents)	505,218	1.4	675,321	1.8	630,469	1.8
酒店、酒樓及娛樂中心 Hotels, Restaurants and Amusement Centres	606,310	1.7	745,275	1.9	644,373	1.8
貨物裝卸、碼頭及貨倉 Stevedoring, Wharfing and Godowns	974,714	2.8	1,143,007	3.0	905,377	2.6
會所及社團 Clubs and Associations	399,443	1.1	434,622	1.1	403,885	1.2
保險公司及保險經紀 Insurance Companies and Insurance Agents	197,551	0.6	218,302	0.6	214,773	0.6
非寓居於香港法團透過代理人經營行業(包括寄銷稅) Non-resident Corporations Trading through Agents (including Consignment Tax)	221,505	0.6	231,705	0.6	211,709	0.6
建築承建商及工程 Building Contractors and Engineering Works	1,139,245	3.2	1,165,185	3.0	1,049,766	3.0
飛機擁有人及操作人 Aircraft Owners and Operators	58,902	0.2	125,926	0.3	48,743	0.1
的士、出租汽車、公共小型巴士及汽船 Taxis, Hire Cars, Public Light Buses and Motor Boats	36,357	0.1	36,727	0.1	49,008	0.1
雜項 Miscellaneous	2,085,687	5.9	2,518,106	6.6	2,400,546	6.9
總額 Total	35,330,420	100.0	38,368,647	100.0	34,993,640	100.0

附表4 非法團業務 – 各行業所付利得稅  
**SCHEDULE 4 UNINCORPORATED BUSINESSES**  
**PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS**

行業 Business Sectors	下列年度的最後評稅 Final Tax Assessed for Year of Assessment					
	1999-2000		2000-01		2001-02	
	(千元/\$'000)	(%)	(千元/\$'000)	(%)	(千元/\$'000)	(%)
地產發展商、炒賣物業人士、地產經紀及分租業務 Estate Developers, Property Dealers, Estate Agents and Subletting Businesses	33,893	1.7	24,840	1.2	10,443	0.6
財務及證券業，包括股票經紀、證券商及保險經紀 Finance and Securities including Brokers, Dealers and Insurance Agents	149,426	7.4	137,861	6.5	124,898	6.8
建築商、裝修商及土木工程 Builders, Decorators and Civil Engineering Works	49,069	2.4	47,628	2.2	40,939	2.2
分銷業：－ Distribution：－						
出入口 Import and Export	126,074	6.2	121,988	5.8	99,102	5.4
批發 Wholesale	49,639	2.4	45,278	2.1	38,174	2.1
零售 Retail	110,418	5.4	98,930	4.7	82,818	4.5
製造業：－ Manufacturing：－						
農作物行業及飲食產品製造商 Agricultural Trades and Food & Beverage Products Manufacturers	3,180	0.2	2,625	0.1	2,568	0.1
布料及成衣 Cloth and Clothing	20,272	1.0	19,156	0.9	17,155	0.9
化學品及機械工程 Chemical Products and Mechanical Engineering	36,636	1.8	30,162	1.4	25,719	1.4
印刷及出版 Printing and Publishing	14,353	0.7	15,159	0.7	11,759	0.6
其他 Others	47,399	2.3	46,524	2.2	40,656	2.2
酒店、酒樓及娛樂中心 Hotels, Restaurants and Amusement Centres	36,453	1.8	50,130	2.4	45,124	2.5
運輸（包括碼頭及貨倉） Transport (including Wharfing and Godowns)	27,589	1.4	28,865	1.4	27,243	1.5
專業：－ Professions：－						
會計師 Accountants	230,211	11.4	308,789	14.5	227,893	12.5
建築師、工程師、測量師等 Architects, Engineers, Surveyors etc.	18,614	0.9	21,418	1.0	12,824	0.7
醫生及牙醫 Doctors and Dentists	535,701	26.4	522,545	24.6	493,222	27.0
律師及大律師 Solicitors and Barristers	459,673	22.7	519,468	24.5	450,570	24.7
其他專業 Other Professions	67,723	3.3	68,788	3.2	67,438	3.7
雜項 Miscellaneous	11,171	0.6	12,698	0.6	10,940	0.6
非居住於香港人士經營的業務（註） Non-resident Businesses (Note)	48	－	32	－	36	－
<b>總額 Total</b>	<b>2,027,542</b>	<b>100.0</b>	<b>2,122,884</b>	<b>100.0</b>	<b>1,829,521</b>	<b>100.0</b>

註：根據《稅務條例》第20A(3)條徵收的寄銷稅  
 Note: Consignment Tax under Section 20A(3) of the Ordinance

附表5 按入息類別分析2001至02課稅年度的薪俸稅評稅  
SCHEDULE 5 ANALYSIS OF SALARIES TAX ASSESSMENTS FOR THE YEAR OF ASSESSMENT 2001-02 BY INCOME GROUP

每年入息 Annual Income	納稅人 數目 No. of Taxpayers	納稅人 百分率 Percentage of Taxpayers	選擇合併 評稅的數目 No. of Elections for Joint Assessment	入息總額 (已作出個人進修 開支及特惠扣除 以外的扣除) Total Income (After Deductions other than Self Education Expenses and Concessionary Deductions)	總免稅額 (見附表6 的分析表) Total Allowances (See analysis per Schedule 6)	個人進修 開支 Self Education Expenses	特惠扣除 Concessionary Deductions				總應課稅 入息實額 Total Net Chargeable Income	最後稅款 Final Tax	最後 稅款總額 百分率 Percentage of Total Final Tax	每名 納稅人 平均稅款 Average Tax per Taxpayer
							捐贈慈善 機構的 總額 Total Donations to Charities	居所貸款 利息 Home Loan Interest	長者住宿 照顧開支 Elderly Residential Care Expenses	向認可 退休計劃 支付的供款 Contributions to Recognized Retirement Schemes				
(元) (\$)		(%)		(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(%)	(元) (\$)	
108,001 – 110,000	6,242	0.52	0	680,899	674,136	14	34	3	0	42	6,670	131	0.00	21
110,001 – 120,000	48,223	4.00	0	5,587,803	5,208,084	4,915	3,011	1,304	5	83,342	287,142	5,725	0.02	119
120,001 – 130,000	54,675	4.53	0	6,844,291	5,904,925	21,131	12,340	12,842	69	140,467	752,517	15,027	0.05	275
130,001 – 140,000	48,683	4.04	0	6,569,112	5,269,344	36,208	15,894	32,848	214	136,306	1,078,298	21,545	0.07	443
140,001 – 150,000	49,631	4.12	0	7,190,206	5,448,648	50,263	19,248	62,312	366	152,750	1,456,619	31,468	0.11	634
150,001 – 180,000	124,388	10.32	0	20,490,248	14,123,687	193,509	66,968	317,127	1,694	482,887	5,304,376	179,661	0.61	1,444
180,001 – 210,000	111,669	9.26	0	21,666,888	13,778,970	210,462	86,272	493,394	3,660	521,277	6,572,853	315,724	1.07	2,827
210,001 – 240,000	98,132	8.14	4,446	22,063,053	13,598,888	219,032	99,107	545,663	5,128	500,016	7,095,219	441,147	1.49	4,495
240,001 – 270,000	98,189	8.14	9,317	24,953,769	15,394,468	228,377	121,756	657,393	8,912	503,403	8,039,460	592,849	2.01	6,038
270,001 – 300,000	84,957	7.05	12,246	24,171,016	14,929,153	207,117	124,354	648,214	9,208	446,987	7,805,983	645,682	2.18	7,600
300,001 – 400,000	191,173	15.85	31,721	65,979,156	37,069,312	497,948	364,220	2,233,979	34,339	1,157,999	24,621,359	2,460,199	8.32	12,869
400,001 – 500,000	98,467	8.17	14,196	43,812,751	19,915,526	296,473	280,456	1,926,827	33,345	637,649	20,722,475	2,529,643	8.56	25,690
500,001 – 600,000	53,788	4.46	6,161	29,356,030	10,970,678	160,123	190,205	1,301,040	19,851	354,134	16,359,999	2,220,367	7.51	41,280
600,001 – 700,000	31,605	2.62	3,114	20,412,288	6,412,229	93,592	129,904	816,718	12,307	190,210	12,757,328	1,836,430	6.21	58,106
700,001 – 800,000	23,526	1.95	1,762	17,541,308	4,726,533	60,519	111,450	644,881	9,483	142,350	11,846,092	1,766,126	5.97	75,071
800,001 – 900,000	15,026	1.25	1,188	12,704,201	3,023,213	36,789	71,296	427,080	4,346	86,151	9,055,326	1,381,027	4.67	91,909
900,001 – 1,000,000	12,455	1.03	895	11,781,772	2,489,700	29,585	63,471	410,662	4,352	64,268	8,719,734	1,351,118	4.57	108,480
1,000,001 – 1,500,000	33,384	2.77	2,284	40,097,497	6,551,831	66,262	224,810	1,173,876	9,718	158,530	31,912,470	5,066,269	17.13	151,757
1,500,001 – 2,000,000	10,900	0.90	753	18,687,412	1,663,350	15,039	96,614	384,117	2,497	54,835	16,470,960	2,589,482	8.76	237,567
2,000,001 – 3,000,000	6,415	0.53	218	15,341,088	707,289	5,741	69,132	166,472	1,382	32,409	14,358,663	2,230,082	7.54	347,636
3,000,001 – 5,000,000	2,676	0.22	12	9,964,633	20,253	1,222	44,837	40,636	199	13,834	9,843,652	1,478,999	5.00	552,690
5,000,001 – 7,500,000	821	0.07	1	4,896,585	597	247	20,184	9,209	0	4,197	4,862,151	729,317	2.47	888,328
7,500,001 – 10,000,000	304	0.03	0	2,560,562	246	83	11,974	2,636	20	1,413	2,544,190	381,627	1.29	1,255,352
10,000,001 & 以上/over	397	0.03	1	8,690,852	0	49	39,419	2,849	0	1,785	8,646,750	1,297,012	4.39	3,267,033
總額 / Total	1,205,726	100.00	88,315	442,043,420	187,881,060	2,434,700	2,266,956	12,312,082	161,095	5,867,241	231,120,286	29,566,657	100.00	24,522

附表6

按入息類別分析2001至02課稅年度的免稅額

SCHEDULE 6

ANALYSIS OF ALLOWANCES FOR THE YEAR OF ASSESSMENT 2001-02 BY INCOME GROUP

每年入息	基本 免稅額	已婚人士 免稅額	子女 免稅額	供養兄弟 姊妹 免稅額	單親 免稅額	供養父母 免稅額	供養父母 額外 免稅額	供養祖父母 或外祖父母 免稅額	供養祖父母 或外祖父母 額外免稅額	傷殘 配偶 免稅額	傷殘 父母 免稅額	傷殘祖父母 或外祖父母 免稅額	傷殘 子女 免稅額	傷殘 兄弟姊妹 免稅額	總免稅額
Annual Income	Basic Allowance	Married Person's Allowance	Child Allowance	Dependent Brother/ Sister Allowance	Single Parent Allowance	Dependent Parent Allowance	Additional Dependent Parent Allowance	Grandparent Allowance	Additional Grandparent Allowance	Disabled Spouse Allowance	Disabled Parent Allowance	Disabled Grandparent Allowance	Disabled Child Allowance	Disabled Brother/ Sister Allowance	Total Allowances
(元) (\$)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
108,001 – 110,000	674,136	0	0	0	0	0	0	0	0	0	0	0	0	0	674,136
110,001 – 120,000	5,208,084	0	0	0	0	0	0	0	0	0	0	0	0	0	5,208,084
120,001 – 130,000	5,904,900	0	25	0	0	0	0	0	0	0	0	0	0	0	5,904,925
130,001 – 140,000	5,257,764	0	6,120	1,890	0	3,060	0	510	0	0	0	0	0	0	5,269,344
140,001 – 150,000	5,360,148	0	42,570	19,020	0	23,250	0	3,660	0	0	0	0	0	0	5,448,648
150,001 – 180,000	13,433,904	0	237,413	90,780	0	240,360	88,020	26,970	6,120	0	120	0	0	0	14,123,687
180,001 – 210,000	12,060,252	0	438,859	111,420	119	667,140	414,570	55,590	23,100	0	4,260	600	480	2,580	13,778,970
210,001 – 240,000	9,522,576	2,151,360	462,437	114,780	135	749,700	463,260	66,570	30,450	0	21,000	3,720	1,800	11,100	13,598,888
240,001 – 270,000	8,496,468	4,215,888	745,759	106,590	51,003	963,690	621,930	74,850	34,350	0	59,880	7,500	4,500	12,060	15,394,468
270,001 – 300,000	6,423,840	5,503,032	1,128,264	83,970	85,027	945,120	576,420	67,110	29,730	900	58,620	6,240	3,720	17,160	14,929,153
300,001 – 400,000	13,124,052	15,045,264	3,454,476	173,970	252,340	2,894,880	1,600,710	149,820	61,380	8,100	202,080	20,220	32,040	49,980	37,069,312
400,001 – 500,000	6,928,416	7,412,040	1,908,386	84,930	143,964	1,981,605	1,065,000	89,505	38,340	6,360	176,820	15,840	24,000	40,320	19,915,526
500,001 – 600,000	3,827,412	3,963,384	1,113,224	39,870	76,518	1,149,420	583,740	44,640	18,690	3,060	103,440	8,640	15,720	22,920	10,970,678
600,001 – 700,000	2,231,388	2,363,904	688,775	17,640	43,092	645,300	306,360	22,380	8,850	2,160	55,920	4,800	8,760	12,900	6,412,229
700,001 – 800,000	1,676,160	1,729,296	540,459	10,560	34,668	457,860	201,990	13,020	5,280	1,080	37,200	3,240	7,260	8,460	4,726,533
800,001 – 900,000	1,019,412	1,206,792	346,223	7,290	21,306	265,380	113,490	9,720	3,240	780	20,220	1,440	3,180	4,740	3,023,213
900,001 – 1,000,000	834,300	1,021,680	286,710	4,920	16,200	209,310	84,360	5,940	2,100	300	16,560	840	2,820	3,660	2,489,700
1,000,001 – 1,500,000	2,134,944	2,865,672	790,515	12,870	41,990	464,970	166,860	13,500	4,170	1,140	34,800	3,000	8,400	9,000	6,551,831
1,500,001 – 2,000,000	211,032	1,056,024	244,875	1,410	11,529	93,660	31,800	1,830	450	180	6,960	420	1,740	1,440	1,663,350
2,000,001 – 3,000,000	16,092	535,248	114,915	570	5,724	23,400	6,900	360	120	120	1,860	240	1,020	720	707,289
3,000,001 – 5,000,000	108	12,960	3,585	0	0	2,250	930	60	60	0	240	0	60	0	20,253
5,000,001 – 7,500,000	0	432	165	0	0	0	0	0	0	0	0	0	0	0	597
7,500,001 – 10,000,000	0	216	30	0	0	0	0	0	0	0	0	0	0	0	246
10,000,001 & 以上/over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
總額/ Total	104,345,388	49,083,192	12,553,785	882,480	783,615	11,780,355	6,326,340	646,035	266,430	24,180	799,980	76,740	115,500	197,040	187,881,060



附表 7 物業統計資料 (2003 年 3 月 31 日狀況)  
 SCHEDULE 7 PROPERTY STATISTICS (as at 31 March 2003)

物業分類 Classification of Properties	物業數目 No. of Properties	百分比 %
由個別人士全權擁有 (租金 (如有的話) 在綜合報稅表內申報) Solely owned by individuals (with rental income, if any, reported in Composite Tax Returns)	670,419	32.88
聯權擁有, 分權擁有及由非個別人士獨自擁有 – Jointly owned, owned by tenants-in-common, and solely owned other than by individuals –		
出租 Letting	98,181	
業務用途及/或免租者 Business use and/or rent free	39,727	
完全由業主作住宅用途 Wholly occupied by owners for residential use	482,221	
空置 Vacant	24,455	
出租但根據個人入息課稅無須繳稅 Letting but no liability under Personal Assessment	<u>52</u>	31.61
由法團擁有而根據稅務條例可豁免物業稅 Owned by corporations and exempt from Property Tax under the Inland Revenue Ordinance	339,875	16.67
居者有其屋計劃或私人機構參與發展計劃單位 Home Ownership Scheme or Private Sector Participation Scheme	262,718	12.88
政府擁有 Government owned	1,025	0.05
新業權 – 有待分類 New Ownership – awaiting classification	120,586	5.91
<b>總數 Total</b>	<b><u>2,039,259</u></b>	<b><u>100.00</u></b>

業權分類 Classification of Ownership	物業數目 No. of Properties	百分比 %
物業有: 1 個擁有人 Properties owned by: 1 owner	1,186,158	58.17
2 個擁有人 2 owners	802,739	39.36
3 個擁有人 3 owners	34,812	1.71
4 個擁有人 4 owners	8,583	0.42
5 個擁有人 5 owners	3,156	0.15
6 至 10 個擁有人 6 to 10 owners	3,255	0.16
11 至 20 個擁有人 11 to 20 owners	398	0.02
超過 20 個擁有人 Over 20 owners	158	0.01
<b>總數 Total</b>	<b><u>2,039,259</u></b>	<b><u>100.00</u></b>

附表8 商業登記統計資料  
SCHEDULE 8 BUSINESS REGISTRATION STATISTICS

財政年度 Fiscal Year	1999-2000	2000-01	2001-02	2002-03
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新商業登記的宗數 New registrations	81,689	87,553	78,593	104,517
重開商業登記的宗數 Re-opened registrations	7,337	7,104	6,645	6,327
取消商業登記的宗數 Cancelled registrations	87,714	85,628	84,229	75,402
截至3月31日止商業登記的數目 Current registrations as at 31 March	615,958	624,987	625,996	661,438

發出商業登記證的數目 Certificates issued	687,150	703,075	685,140	743,880
豁免繳交商業登記費的宗數 Businesses exempted from payment of fees	7,704	9,039	10,622	8,381
發出摘錄核證印本的數目 Certified extracts issued	238,831	256,851	250,640	246,457

	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
收取的商業登記費及罰款 (不包括破產欠薪保障基金徵費) Fees and penalties collected (excluding levy)	1,276,238	1,300,714	1,240,160	127,685
法庭罰款 Court fines	10,697	10,320	8,656	4,813
截至3月31日止欠繳的商業登記費及罰款 (不包括破產欠薪保障基金徵費) Fees and penalties in arrears as at 31 March (excluding levy)	45,309	41,192	34,818	10,664

附表9 印花稅收入  
 SCHEDULE 9 STAMP DUTY COLLECTIONS

財政年度 Fiscal Year	1999-2000	2000-01	2001-02	2002-03
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
徵稅文件 – Duties on –				
• 轉讓契約及須課稅合約 Assignments and Chargeable Agreements	4,917.4	4,996.9	4,409.9	4,151.3
• 成交單據 Contract notes	6,948.7	5,653.7	3,988.8	3,088.2
• 租約 Leases	228.1	237.2	206.7	197.5
• 轉讓書 Transfer deeds	3.4	6.4	4.7	6.8
• 其他文件 Other documents	2.4	2.1	2.6	3.7
罰款 Penalties	15.1	14.2	23.1	10.3
因遲交而加徵的稅款 Additional duties for delays in payment	0.8	0.7	0.8	0.4
印花稅收入總額 Total duty collections	<u>12,115.9</u>	<u>10,911.2</u>	<u>8,636.6</u>	<u>7,458.2</u>

附表 10 印花稅署的工作及稅收  
SCHEDULE 10 STAMP OFFICE ACTIVITIES AND COLLECTIONS

財政年度 Fiscal Year	1999-2000	2000-01	2001-02	2002-03
<b>每日平均的到訪者數目</b> <b>Average number of callers per day</b>				
• 印花稅署 Stamp Office	1,371	1,448	1,429	1,362
• 九龍分局 Kowloon Sub-Office	185	205	201	204
• 荃灣分局 Tsuen Wan Sub-Office	131	130	92	92
<b>加蓋印花的文件數目</b> <b>Number of documents stamped</b>				
• 印花稅署 Stamp Office	891,259	929,456	905,189	957,224
• 九龍分局 Kowloon Sub-Office	100,686	109,249	105,981	109,842
• 荃灣分局 Tsuen Wan Sub-Office	47,923	50,312	49,093	50,626
<b>總數</b> <b>Total</b>	<u>1,039,868</u>	<u>1,089,017</u>	<u>1,060,263</u>	<u>1,117,692</u>
<b>成交單據印花稅</b> <b>Contract note duty</b>				
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
• 由香港聯合交易所有限公司代收 Collected through Stock Exchange of Hong Kong Limited	6,547.3	5,224.4	3,646.8	2,750.5
• 由印花稅署及其他分局收取 Collected by Stamp Office & Sub-Offices	401.4	429.3	342.0	337.7
<b>總數</b> <b>Total</b>	<u>6,948.7</u>	<u>5,653.7</u>	<u>3,988.8</u>	<u>3,088.2</u>
<b>稅收</b> <b>Duty collections</b>				
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
• 印花稅署收得稅款* Stamp Office*	12,035.8	10,827.1	8,532.5	7,354.7
• 九龍分局收得稅款 Kowloon Sub-Office	68.7	72.2	92.7	92.7
• 荃灣分局收得稅款 Tsuen Wan Sub-Office	11.0	11.9	11.4	10.8
• 地政總署收得稅款# Lands Department #	0.4	0.0	0.0	0.0
<b>總數</b> <b>Total</b>	<u>12,115.9</u>	<u>10,911.2</u>	<u>8,636.6</u>	<u>7,458.2</u>

\* 包括香港聯合交易所有限公司代收的成交單據稅款  
Including contract note duty collected through Stock Exchange of Hong Kong Limited

# 地政總署已於2000年4月1日停收稅款  
Lands Department ceased to collect duty on 1.4.2000

附表11 遺產稅 — 截至2003年3月31日止的年度內評定的稅款及收取的款項  
 SCHEDULE 11 ESTATE DUTY – DUTY ASSESSED AND COLLECTIONS FOR THE YEAR ENDED 31 MARCH 2003

	2002年4月1日前發出的評稅 Assessments issued before 1 April 2002	2002至03年度發出的評稅 Assessments issued in 2002-03						總額 Total	
		原本評稅 Original Assessments					補加評稅 Additional Assessments		
		遺產價值 低過200萬元 Estates valued under \$2m	遺產價值 200萬至400萬元 Estates valued \$2m to \$4m	遺產價值 400萬至1,000萬元 Estates valued \$4m to \$10m	遺產價值 1,000萬至2,000萬元 Estates valued \$10m to \$20m	遺產價值 超過2,000萬元 Estates valued over \$20m			
(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)		
承2001至02年度未繳稅款	Outstanding charges brought forward from 2001-02	249,938	-	-	-	-	-	-	249,938
減：取消的款項	Less: Amount discharged	10,635	-	-	-	-	-	-	10,635
承2001至02年度未繳稅款淨額	Net outstanding charges brought forward from 2001-02	239,303	-	-	-	-	-	-	239,303
評定稅款淨額	Net duty assessed	-	144	872	50,659	212,844	1,630,129	1,785	1,896,433
加徵罰款	Penalties charged	-	91	451	2,255	5,560	16,293	128	24,778
加徵利息	Interest charged	6,184	302	1,178	11,469	23,392	119,002	668	162,195
應繳款項總額	Total amount payable	245,487	537	2,501	64,383	241,796	1,765,424	2,581	2,322,709
減：2002年4月1日前預繳的款額	Less: Amount paid on account before 1 April 2002	-	97	1,616	47,424	188,179	1,564,515	1,766	1,803,597
2002至03年度應繳稅款、罰款及利息淨額	Net duty, penalties and interest payable in 2002-03	245,487	440	885	16,959	53,617	200,909	815	519,112
減：未繳稅款轉入2003至04年度	Less: Outstanding charges carried forward to 2003-04	150,162	170	-	7,140	12,031	93,893	-	263,396
2002至03年度繳付的稅款、罰款及利息淨額	Net duty, penalties and interest paid in 2002-03	95,325	270	885	9,819	41,586	107,016	815	255,716
加：就以後年度將發出的評稅而預繳的稅款及利息	Add: Duty and interest paid on account in respect of assessments to be issued in subsequent years	-	4,990	138	9,485	14,295	1,118,078	-	1,146,986
<b>2002至03年度總稅收</b>	<b>Total collections in 2002-03</b>	<b>95,325</b>	<b>5,260</b>	<b>1,023</b>	<b>19,304</b>	<b>55,881</b>	<b>1,225,094</b>	<b>815</b>	<b>1,402,702</b>

附表 12 遺產稅統計資料  
SCHEDULE 12 ESTATE DUTY STATISTICS

財政年度 Fiscal Year	1999-2000	2000-01	2001-02	2002-03
	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)	(千元) (\$'000)
<b>評稅 Assessment</b>				
評定稅款 Duty assessed	1,358,871	1,081,384	1,250,222	1,896,433
罰款及利息 Penalties and interest	185,722	128,482	162,604	186,973
<b>總數 Total</b>	<u>1,544,593</u>	<u>1,209,866</u>	<u>1,412,826</u>	<u>2,083,406</u>
<b>稅收 Collection</b>				
收到評稅前付款 Payment before assessment	893,776	1,258,343	1,676,606	1,146,986
收到評稅後付款 Payment after assessment	377,854	244,233	251,238	255,716
<b>總數 Total</b>	<u>1,271,630</u>	<u>1,502,576</u>	<u>1,927,844</u>	<u>1,402,702</u>
<b>欠款 Arrears</b>				
截至3月31日止的欠款 Arrears as at 31 March	261,031	283,562	249,938	263,397

附表 13 賽馬入場人數、投注額及博彩稅收入  
SCHEDULE 13 RACING ATTENDANCE, BETS AND BETTING DUTY COLLECTED

財政年度 / Fiscal Year		2000-01		2001-02		2002-03	
		日間賽事 Day Meeting	夜間賽事 Night Meeting	日間賽事 Day Meeting	夜間賽事 Night Meeting	日間賽事 Day Meeting	夜間賽事 Night Meeting
<b>賽馬入場人數</b>	<b>Racing Attendances</b>						
賽馬次數	Number of race meetings	41	39	37	40	38	39
入場人數 –	Attendances –						
公眾席	Public	870,272	584,077	732,083	532,653	872,062	542,048
會員席	Members' Stand	55,798	53,305	47,898	47,093	43,151	37,803
中場席	Infield Enclosure	0	7,259	0	0	0	0
總數	Total	<u>926,070</u>	<u>644,641</u>	<u>779,981</u>	<u>579,746</u>	<u>915,213</u>	<u>579,851</u>
每次賽馬平均入場人數	Average per meeting	22,587	16,529	21,081	14,494	24,085	14,868
<b>賽馬投注</b>	<b>Bets</b>						
平均場內投注	Average on-course bets						
每次賽事(千元)	per meeting (\$'000)	166,215	109,188	153,893	96,333	133,640	84,465
每次賽事的每名 入場者(元)	per race-goer per meeting (\$)	7,359	6,606	7,300	6,646	5,549	5,681
<b>各項彩池投注</b>	<b>Pari-mutuel bets</b>	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)	(千元/\$'000)
獨贏、位置、孖寶、 連贏、位置連贏：	Win, Place, Double, Quinella, Quinella Place: on-course	4,905,356	2,984,260	4,114,743	2,711,906	3,815,664	2,397,064
場外	off-course	33,422,607	26,255,958	29,480,892	25,909,792	27,941,277	24,214,718
六環彩：	Six-up: on-course	43,645	37,130	43,766	43,471	37,102	37,606
場外	off-course	363,761	387,621	356,418	446,263	324,495	397,792
三寶：	Treble: on-course	28,580	20,894	23,779	18,063	20,025	14,641
場外	off-course	223,286	200,255	197,003	199,954	179,388	177,172
三重彩：	Tierce: on-course	936,126	553,707	743,320	480,198	668,825	407,326
場外	off-course	3,581,361	2,602,576	3,032,805	2,479,307	2,769,244	2,216,422
單T：	Trio: on-course	278,744	167,228	283,716	176,434	274,527	169,034
場外	off-course	1,907,622	1,562,210	1,941,229	1,762,127	1,875,307	1,674,013
孖T：	Double Trio: on-course	262,380	227,213	166,956	167,592	98,062	100,646
場外	off-course	461,020	532,857	395,398	496,227	360,534	430,702
三T：	Triple Trio: on-course	359,965	267,906	317,771	255,648	164,122	167,815
場外	off-course	<u>1,093,155</u>	<u>1,133,994</u>	<u>1,038,634</u>	<u>1,048,153</u>	<u>741,781</u>	<u>1,016,942</u>
總投注額	Total Bets	<u>47,867,608</u>	<u>36,933,809</u>	<u>42,136,430</u>	<u>36,195,135</u>	<u>39,270,353</u>	<u>33,421,893</u>
從賽馬收得稅款	Duty collected from Horse Racing	6,411,889	4,970,608	5,654,228	4,873,556	5,238,381	4,487,335
<b>六合彩</b>	<b>Lotteries</b>	(千元/\$'000)		(千元/\$'000)		(千元/\$'000)	
彩票銷售	Lottery ticket sales	4,990,372		4,174,013		4,780,115	
從六合彩收得稅款	Duty collected from Lotteries	1,247,593		1,043,503		1,195,029	
<b>收得稅款總額</b>	<b>Total duty collected</b>	(千元/\$'000)		(千元/\$'000)		(千元/\$'000)	
		12,630,090		11,571,287		10,920,745	

各項稅收 / Duty collected on –	(千元/\$'000 稅率/Rate)	(千元/\$'000)
獨贏、位置、孖寶、連贏、位置連贏 / Win, Place, Double, Quinella, Quinella Place:	(58,368,723 @ 12%)	7,004,247
六環彩、三寶、三重彩、單T、孖T、三T / Six-up, Treble, Tierce, Trio, Double Trio, Triple Trio:	(14,323,523 @ 19%)	2,721,469
所有賽馬投注 / All bets		9,725,716
六合彩 / Lotteries:	(4,780,115 @ 25%)	1,195,029
總稅收 / Total duty collected		<u>10,920,745</u>

附表 14 酒店房租稅  
SCHEDULE 14 HOTEL ACCOMMODATION TAX

財政年度 Fiscal Year	1999-2000	2000-01	2001-02	2002-03
<b>酒店 Hotels</b>				
住房日數 Room occupancy (No. of room-days)	9,226,179	10,562,803	10,113,511	10,428,367
入住率(%) Room occupancy rate (%)	78.2	82.9	78.2	82.4
平均房租(元) Average room charge (\$)	641	690	654	627
評稅額(百萬元) Tax assessed (\$m)	177.4	218.5	198.7	196.4
<b>賓館 Boarding Houses</b>				
住房日數 Room occupancy (No. of room-days)	552,892	579,125	568,214	629,302
入住率(%) Room occupancy rate (%)	106.3	114.8	115.5	120.7
平均房租(元) Average room charge (\$)	272	269	239	228
評稅額(百萬元) Tax assessed (\$m)	4.5	4.7	4.3	4.5
	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)	(百萬元) (\$m)
總評稅額 Total tax assessed	181.9	223.2	203.0	200.9
總稅收 Total tax collected	182.4	222.5	202.9	201.0



附表 15 儲稅券  
SCHEDULE 15 TAX RESERVE CERTIFICATES

財政年度 Fiscal Year	銷售 Sales		贖回 Redemption		
	儲稅券數目 Number of Certificates	價值 Value (千元/\$'000)	儲稅券數目 Number of Certificates	價值 Value (千元/\$'000)	利息 Interest (千元/\$'000)
<b>1999-2000</b>					
一般(為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	8,786	266,130	16,447	467,531	16,176
• 「即賺即儲」計劃 Save-As-You-Earn Scheme	60,834	131,588	53,371	121,253	3,584
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	8,075	73,998	4,230	51,992	404
反對/上訴 Objections /Appeals	1,048	1,901,142	1,065	2,377,478	96,129
<b>總數 Total</b>	<b>78,743</b>	<b>2,372,858</b>	<b>75,113</b>	<b>3,018,254</b>	<b>116,293</b>
<b>2000-01</b>					
一般(為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	929	36,629	4,294	180,913	23,216
• 「即賺即儲」計劃 Save-As-You-Earn Scheme	61,317	130,142	58,438	124,966	3,594
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	25,054	185,605	20,378	168,926	3,194
反對/上訴 Objections /Appeals	799	1,218,217	889	1,646,986	52,709
<b>總數 Total</b>	<b>88,099</b>	<b>1,570,593</b>	<b>83,999</b>	<b>2,121,791</b>	<b>82,713</b>
<b>2001-02</b>					
一般(為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	509	73,133	3,193	489,368	94,762
• 「即賺即儲」計劃 Save-As-You-Earn Scheme	59,904	127,774	56,251	123,338	2,880
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	30,876	209,439	27,278	203,202	2,758
反對/上訴 Objections /Appeals	794	2,531,702	805	1,162,695	32,246
<b>總數 Total</b>	<b>92,083</b>	<b>2,942,048</b>	<b>87,527</b>	<b>1,978,603</b>	<b>132,646</b>
<b>2002-03</b>					
一般(為交稅而儲備) Normal (to save for tax)					
• 有票據儲稅券 Paper certificate	150	3,572	1,981	29,632	5,023
• 「即賺即儲」計劃 Save-As-You-Earn Scheme	57,923	121,935	61,426	126,252	1,408
• 「電子儲稅券計劃」# Electronic Tax Reserve Certificates Scheme	38,618	236,318	36,179	233,510	888
反對/上訴 Objections /Appeals	868	2,093,133	814	995,947	42,264
<b>總數 Total</b>	<b>97,559</b>	<b>2,454,958</b>	<b>100,400</b>	<b>1,385,341</b>	<b>49,583</b>

# 「電子儲稅券計劃」於1999年9月1日正式推出，取替有票據儲稅券。

The Electronic Tax Reserve Certificates Scheme was introduced on 1 September 1999 to replace the paper certificates.

附表16 入息及利得稅 — 所犯罪行及法院判處的罰款  
 SCHEDULE 16 EARNINGS & PROFITS TAX – OFFENCES COMMITTED AND COURT FINES IMPOSED

2002-03

	《稅務條例》 Inland Revenue Ordinance										總額 Total	
	不提交報稅表 及其他罪行 〔第80(1)及(2)(d)條〕 Failure to submit return and other offences [section 80(1) & (2)(d)]		不遵守法院命令 〔第80(2B)條〕 Failure to comply with Court Order [section 80(2B)]		提供不正確的報稅表、 陳述書或資料 〔第80(2)(a)、(b)及(c)條〕 Furnishing incorrect return, statement or information [section 80(2)(a), (b) & (c)]		蓄意意圖逃稅 或協助他人逃稅 〔第82條〕 Wilfully with intent to evade tax or to assist other persons to evade tax [section 82]		不遵守《稅務條例》第52條 第4,5及6款的要求 〔第80(1)(c)條〕 Failure to comply with the requirement of section 52(4), (5) & (6) [section 80(1)(c)]			
	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines	定罪數目 No. of Convictions	罰款額 Amount of Fines
<b>利得稅</b> <b>Profits Tax</b>		(元/\$)		(元/\$)		(元/\$)		(元/\$)		(元/\$)		(元/\$)
• 法團 Corporations	5,659	12,437,020	466	2,168,700	5	34,000	0	0	–	–	6,130	14,639,720
• 非法團業務 Unincorporated Businesses	519	880,400	24	100,500	0	0	8	616,000	–	–	551	1,596,900
<b>薪俸稅</b> <b>Salaries Tax</b>												
• 僱員 Employees	2,172	3,603,700	197	697,700	2	10,000	0	0	–	–	2,371	4,311,400
• 僱主 Employers	590	1,372,950	97	512,600	5	7,500	0	0	3	21,000	695	1,914,050
<b>物業稅</b> <b>Property Tax</b>												
• 個別人士 Individuals	13	26,500	2	14,500	0	0	10	1,106,514	–	–	25	1,147,514
<b>總額</b> <b>Total</b>	<b>8,953</b>	<b>18,320,570</b>	<b>786</b>	<b>3,494,000</b>	<b>12</b>	<b>51,500</b>	<b>18</b>	<b>1,722,514</b>	<b>3</b>	<b>21,000</b>	<b>9,772</b>	<b>23,609,584</b>

註一：法院判處的罰款並不屬於稅務局的收入。

Note 1: Fines do not form part of the revenue collected by the Inland Revenue Department.

註二：在2003年3月31日有待聆訊的傳票有4,575宗。

Note 2: The number of summonses pending hearing as at 31 March 2003 is 4,575.

附表 17 入息及利得稅 — 所徵收的附加費、代替起訴罰款及補加稅  
 SCHEDULE 17 EARNINGS & PROFITS TAX – SURCHARGES ADDED, OFFENCES COMPOUNDED AND ADDITIONAL TAX IMPOSED  
 2002-03

	物業稅 Property Tax		薪俸稅 Salaries Tax		利得稅(法團) Profits Tax (Corporations)		利得稅(非法團業務) Profits Tax (Unincorporated Businesses)		個人入息課稅 Personal Assessment		總額 Total	
	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)	徵收宗數 No. of Impositions	款額 Amount (元/\$)
因遲交稅款而徵收的附加費 Surcharge for late payment of tax	12,186	6,283,300	133,791	99,618,749	7,196	55,513,597	3,586	21,341,156	16,919	12,300,241	173,678	195,057,043
因違反《稅務條例》而徵收的 代替起訴罰款 Compound Penalties for offences under the Inland Revenue Ordinance												
• 第51(4B)條* section 51(4B)*	–	–	13	56,100	2	9,000	1	13,900	–	–	16	79,000
• 第80(1)條 section 80(1)	3	403,000	677	2,195,880	74	848,150	66	5,318,200	–	–	820	8,765,230
• 第80(2)條 section 80(2)	631	4,475,160	4,938	114,752,176	4,032	394,868,971	1,859	161,382,317	123	137,600	11,583	675,616,224
• 第82(1)條 section 82(1)	–	–	34	7,112,185	27	27,838,540	57	29,295,448	–	–	118	64,246,173
根據《稅務條例》第82A條 徵收的補加稅 Additional Tax imposed under section 82A of the Inland Revenue Ordinance	79	496,500	1,312	26,938,135	587	31,493,922	497	39,423,516	13	124,000	2,488	98,476,073
<b>總額 Total</b>	<b>12,899</b>	<b>11,657,960</b>	<b>140,765</b>	<b>250,673,225</b>	<b>11,918</b>	<b>510,572,180</b>	<b>6,066</b>	<b>256,774,537</b>	<b>17,055</b>	<b>12,561,841</b>	<b>188,703</b>	<b>1,042,239,743</b>

\* 包括法院徵收的罰款  
Including penalties imposed by the Court