

附表 1 入息及利得稅 — 截至 2007 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 —						
2004 至 05 及之前的課稅年度	61,262,786	269,563,814	8,443,662,692	790,949,808	490,057,798	10,055,496,898
2005 至 06 (只限最後評稅)	116,834,120	358,160,733	(1,768,053,425)	1,461,571,836	3,137,836,929	3,306,350,193
2006 至 07 暫繳稅及最後評稅	1,139,658,102	40,390,288,438	66,834,213,124	4,119,778,789	988,404	112,484,926,857
評定稅款總額	1,317,755,008	41,018,012,985	73,509,822,391	6,372,300,433	3,628,883,131	125,846,773,948
加：應收款項 —						
承2006年3月31日止未繳稅款	352,739,119	7,634,370,528	40,360,223,468	2,820,918,635	674,478,764	51,842,730,514
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	13,546,363	247,291,473	527,775,326	220,450,278	8,652,184	1,017,715,624
緩繳稅款的利息	11,151	2,978,535	77,257,337	2,183,965	1,313,581	83,744,569
撇帳收回	2,874,172	49,542,889	17,537,974	12,921,870	3,525,247	86,402,152
評定稅款及應收款項總額 (a)	1,686,925,813	48,952,196,410	114,492,616,496	9,428,775,181	4,316,852,907	178,877,366,807
本年度收取的款項 —						
稅收淨額	1,233,769,274	38,337,580,381	64,948,455,320	6,199,432,375	3,556,787,760	114,276,025,110
(已扣除退稅)	90,999,070	1,555,207,828	3,504,092,063	153,408,125	208,794,814	5,512,501,900
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	13,584,998	246,512,129	497,187,311	218,155,436	7,965,008	983,404,882
緩繳稅款的利息	18,603	1,499,472	54,029,201	1,784,257	868,757	58,200,290
收款淨額 (b)	1,247,372,875	38,585,591,982	65,499,671,832	6,419,372,068	3,565,621,525	115,317,630,282
應繳稅款、附加費等結餘 (a) - (b)	439,552,938	10,366,604,428	48,992,944,664	3,009,403,113	751,231,382	63,559,736,525
減：因抵銷而不用收取	98,572,397	1,981,247,527	-	234,944,040	-	2,314,763,964
因無法追討而撇除	9,797,974	179,545,704	384,554,112	97,973,887	29,888,535	701,760,212
2007年3月31日結轉的未繳稅款、附加費等	331,182,567	8,205,811,197	48,608,390,552	2,676,485,186	721,342,847	60,543,212,349
減：在反對或上訴中	10,899,279	1,154,099,096	32,758,175,348	1,387,890,082	256,237,138	35,567,300,943
列作撇帳但有待批准	811,028	515,230	6,126,438	3,676,928	638,483	11,768,107
已評定但未到期繳付	193,365,064	5,268,044,850	13,330,844,087	488,380,679	237,223,264	19,517,857,944
截至2007年3月31日止欠繳的稅款、附加費等淨額	126,107,196	1,783,152,021	2,513,244,679	796,537,497	227,243,962	5,446,285,355