

附表 1 入息及利得税 — 截至 2010 年 3 月 31 日止的年度内评定的税款及收取的款项

	物业税 (元)	薪俸税 (元)	利得税 (法团) (元)	利得税 (非法团业务) (元)	个人入息课税 (元)	总额 (元)
本年度就各课税年度评定的税款—						
2007 至 08 及之前的课税年度	54,828,750	449,356,177	474,115,666	573,883,252	323,538,613	1,875,722,458
2008 至 09 (只限最后评税)	229,038,922	142,360,160	(2,832,848,977)	541,233,578	3,313,779,274	1,393,562,957
2009 至 10 暂缴税及最后评税	1,570,779,284	42,080,202,800	71,389,582,943	4,075,262,026	693,666	119,116,520,719
评定税款总额	1,854,646,956	42,671,919,137	69,030,849,632	5,190,378,856	3,638,011,553	122,385,806,134
加：						
应收款项—						
承2009年3月31日止未缴税款	310,016,261	7,678,220,615	53,280,855,061	2,215,324,134	624,142,038	64,108,558,109
征收的附加费、代替起诉罚款及补加税 及税务上诉委员会判给的堂费	13,009,240	229,702,754	648,518,677	152,817,282	7,630,202	1,051,678,155
缓缴税款的利息	8,873	3,007,831	174,139,377	1,360,169	679,620	179,195,870
撇帐收回	2,161,117	39,733,129	24,141,027	13,489,213	2,749,935	82,274,421
评定税款及应收款项总额 (a)	2,179,842,447	50,622,583,466	123,158,503,774	7,573,369,654	4,273,213,348	187,807,512,689
本年度收取的款项—						
税收净额	1,666,392,454	41,020,131,767	71,393,414,660	4,236,609,346	3,646,302,777	121,962,851,004
(已扣除退税)	89,615,942	2,477,240,473	5,927,674,830	133,239,600	239,014,045	8,866,784,890
附加费、代替起诉罚款，补加税及 税务上诉委员会判给的堂费	11,219,727	222,154,648	565,151,475	143,882,468	9,049,222	951,457,540
缓缴税款的利息	8,873	3,128,782	265,743,877	560,854	494,901	269,937,287
收款净额 (b)	1,677,621,054	41,245,415,197	72,224,310,012	4,381,052,668	3,655,846,900	123,184,245,831
应缴税款、附加费等结余 (a) - (b)	502,221,393	9,377,168,269	50,934,193,762	3,192,316,986	617,366,448	64,623,266,858
减：						
因抵销而不用收取	138,287,627	1,647,296,410	-	513,409,171	-	2,298,993,208
因无法追讨而撇除	4,245,155	71,856,766	432,605,943	37,041,471	10,954,654	556,703,989
2010年3月31日结转的未缴税款、附加费等	359,688,611	7,658,015,093	50,501,587,819	2,641,866,344	606,411,794	61,767,569,661
减：						
在反对或上诉中	7,268,581	994,334,136	36,988,456,203	1,259,545,252	248,287,573	39,497,891,745
列作撇帐但有待批准	740,406	348,853	3,020,286	3,485,326	309,728	7,904,599
已评定但未到期缴付	224,104,771	5,019,456,392	8,239,031,266	722,070,696	169,565,083	14,374,228,208
截至2010年3月31日止欠缴的税款、附加费等净额	127,574,853	1,643,875,712	5,271,080,064	656,765,070	188,249,410	7,887,545,109