

主要數據 Major Statistics

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表一 各項稅收

Table 1 Revenue Collected by Tax Type

財政年度 Financial Year	2021-22	2020-21	變動 Change	
			百萬元 (\$m)	百萬元 (\$m)
利得稅 Profits Tax	167,336	135,540	+ 31,796	+ 23%
薪俸稅 Salaries Tax	75,570	75,027	+ 543	+ 1%
物業稅 Property Tax	3,985	3,957	+ 28	+ 1%
個人入息課稅 Personal Assessment	6,457	6,294	+ 163	+ 3%
入息及利得稅總額 Total Earnings & Profits Tax	253,348	220,818	+ 32,530	+ 15%
遺產稅 Estate Duty	2	7	- 5	- 71%
印花稅 Stamp Duty	99,677	89,045	+ 10,632	+ 12%
博彩稅 Betting Duty	25,432	20,877	+ 4,555	+ 22%
商業登記費 Business Registration Fees	57	73	- 16	- 22%
稅收總額 Total Revenue Collected	378,516	330,820	+ 47,696	+ 14%

表二 發出的稅單
Table 2 Demand Notes Issued

財政年度 Financial Year	2021-22	2020-21	變動 Change	
利得稅 Profits Tax	162,000	161,000	+ 1,000	+ 1%
薪俸稅 Salaries Tax	1,402,000	1,529,000	- 127,000	- 8%
物業稅 Property Tax	157,000	150,000	+ 7,000	+ 5%
個人入息課稅 Personal Assessment	134,000	125,000	+ 9,000	+ 7%
總數 Total	1,855,000	1,965,000	- 110,000	- 6%

表三 評定的稅款
Table 3 Tax Assessed

財政年度 Financial Year	2021-22	2020-21	變動 Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	154,400	138,940	+ 15,460	+ 11%
薪俸稅 Salaries Tax	77,670	68,610	+ 9,060	+ 13%
物業稅 Property Tax	4,100	4,240	- 140	- 3%
個人入息課稅 Personal Assessment	6,150	5,930	+ 220	+ 4%
總額 Total	242,320	217,720	+ 24,600	+ 11%

表四 本年度欠稅情況
Table 4 Current Year Arrears Position

財政年度 Financial Year 截至 As at	2021-22	2020-21	變動 Change	
	(31-3-2022)	(31-3-2021)	百萬元 (\$m)	
利得稅 Profits Tax	4,965	4,670	+ 295	+ 6%
薪俸稅 Salaries Tax	4,606	5,124	- 518	- 10%
物業稅 Property Tax	541	639	- 98	- 15%
個人入息課稅 Personal Assessment	97	136	- 39	- 29%
總額 Total	10,209	10,569	- 360	- 3%

表五 本年度欠稅佔評定稅款比率
Table 5 Percentage of Current Year Arrears over Tax Assessed

財政年度 Financial Year	2021-22		2020-21		比率變動 Change in %
	比率 %	評定的稅款 Tax Assessed	比率 %	評定的稅款 Tax Assessed	
利得稅 Profits Tax	3.2%	百萬元 (\$m) 154,400	3.4%	百萬元 (\$m) 138,940	- 0.2
薪俸稅 Salaries Tax	5.9%	77,670	7.5%	68,610	- 1.6
物業稅 Property Tax	13.2%	4,100	15.1%	4,240	- 1.9
個人入息課稅 Personal Assessment	1.6%	6,150	2.3%	5,930	- 0.7
總額 Total	4.2%	242,320	4.9%	217,720	- 0.7

表六 處理的緩繳暫繳稅申請個案

Table 6 Provisional Tax Holdover Applications Processed

財政年度 Financial Year	利得稅 Profits Tax	薪俸稅 Salaries Tax	物業稅 Property Tax	總數 Total
2017-18	4,400	33,400	3,000	40,800
2018-19	4,900	32,600	2,900	40,400
2019-20	6,100	47,200	3,000	56,300
2020-21	8,000	96,000	5,600	109,600
2021-22	4,600	47,600	4,100	56,300
2021-22 年度變動	- 3,400	- 48,400	- 1,500	- 53,300
Change for 2021-22	- 43%	- 50%	- 27%	- 49%

表七 獲准分期繳稅個案

Table 7 Approved Instalment Cases

財政年度 Financial Year	利得稅 Profits Tax	薪俸稅 Salaries Tax	物業稅 Property Tax	個人入息課稅 Personal Assessment	總數 Total
2017-18	910	3,280	70	220	4,480
2018-19	800	3,160	90	190	4,240
2019-20	1,000	4,160	60	220	5,440
2020-21	1,720	6,680	100	330	8,830
2021-22	1,160	5,820	90	310	7,380
2021-22 年度變動	- 560	- 860	- 10	- 20	- 1,450
Change for 2021-22	- 33%	- 13%	- 10%	- 6%	- 16%

表八 薪俸稅—應評稅入息整體增長

Table 8 Overall Growth in Assessable Income under Salaries Tax

課稅年度 Year of Assessment	2020/21	2019/20
年薪 Annual income		
90 萬元以上 Above \$900,000	+ 4%	+ 0.3%
\$600,001 - \$900,000	+ 1%	+ 5%
\$300,001 - \$600,000	- 1%	+ 5%
30 萬元或以下 \$300,000 & below	+ 1%	+ 8%
整體增長 Overall growth	+ 2%	+ 3%

表九 利得稅—應評稅利潤整體增長

Table 9 Overall Growth in Assessable Profits under Profits Tax

課稅年度 Year of Assessment	2020/21	2019/20
整體增長 Overall growth	- 2%	- 2%

表十 按年薪的薪俸稅納稅人分佈

Table 10 Distribution of Salaries Tax Payers by Annual Income

課稅年度 Year of Assessment	2020/21		2019/20	
	納稅人數目 No. of Taxpayers	百分比 %	納稅人數目 No. of Taxpayers	百分比 %
年薪 Annual income				
90 萬元以上 Above \$900,000	246,000	13.5%	244,000	12.8%
\$600,001 - \$900,000	264,000	14.5%	260,000	13.6%
\$400,001 - \$600,000	379,000	20.8%	386,000	20.2%
\$300,001 - \$400,000	315,000	17.3%	347,000	18.2%
\$200,001 - \$300,000	407,000	22.4%	436,000	22.8%
20 萬元或以下 \$200,000 & below	210,000	11.5%	237,000	12.4%
扣減稅務寬免前的 納稅人總數 No. of taxpayers before tax reduction	1,821,000	100.0%	1,910,000	100.0%
扣減稅務寬免後的 納稅人總數 No. of taxpayers after tax reduction	915,000		718,000	

表十一 按應評稅利潤的公司分佈

Table 11 Distribution of Corporations by Assessable Profits

課稅年度 Year of Assessment	2020/21		2019/20	
	公司數目 No. of corporations	百分比 %	公司數目 No. of corporations	百分比 %
應評稅利潤 Assessable Profits				
5 千萬元以上 Above \$50m	2,000	1.8%	1,900	1.7%
\$30,000,001 - \$50,000,000	1,100	1.0%	1,100	1.0%
\$20,000,001 - \$30,000,000	1,200	1.1%	1,200	1.1%
\$10,000,001 - \$20,000,000	3,000	2.7%	3,000	2.6%
\$7,500,001 - \$10,000,000	1,600	1.4%	1,700	1.5%
\$5,000,001 - \$7,500,000	3,000	2.7%	2,900	2.5%
\$3,000,001 - \$5,000,000	5,000	4.4%	5,100	4.5%
\$2,000,001 - \$3,000,000	5,700	5.1%	5,600	5.0%
\$1,000,001 - \$2,000,000	11,200	10.0%	11,600	10.3%
100 萬元或以下 \$1m & below	78,000	69.8%	79,000	69.8%
總數 Total	111,800	100.0%	113,100	100.0%

表十二 2022-23 預算與 2021-22 稅收

Table 12 2022-23 Estimates and 2021-22 Revenue

財政年度 Financial Year	2022-23 預算 Estimates	2021-22 稅收 Revenue	變動 Change	
			百萬元 (\$m)	百分比
利得稅 Profits Tax	167,660	167,336	+ 324	+ 0.2%
薪俸稅 Salaries Tax	72,850	75,570	- 2,720	- 4%
物業稅 Property Tax	4,000	3,985	+ 15	+ 0.4%
個人入息課稅 Personal Assessment	6,610	6,457	+ 153	+ 2%
入息及利得稅總額 Total Earnings & Profits Tax	251,120	253,348	- 2,228	- 1%
遺產稅 Estate Duty	10	2	+ 8	+ 400%
印花稅 Stamp Duty	113,000	99,677	+ 13,323	+ 13%
博彩稅 Betting Duty	25,800	25,432	+ 368	+ 1%
商業登記費 Business Registration Fees	110	57	+ 53	+ 93%
稅收總額 Total Revenue Collection	390,040	378,516	+ 11,524	+ 3%

表十三 實地審核及調查科的成績

Table 13 Results of the Field Audit and Investigation Unit

財政年度 Financial Year	2021-22	2020-21	2019-20	2018-19	2017-18
完成個案數目 No. of cases completed	1,720	1,801	1,716	1,802	1,804
所短報的入息及利潤 Understated earnings & profits (百萬元 / \$m)	14,090	14,497	12,893	13,910	11,688
平均每個案短報的款額 Average understatement per case (百萬元 / \$m)	8.2	8.0	7.5	7.7	6.5
評定的補繳稅款及罰款 Back tax and penalties assessed (百萬元 / \$m)	2,897	2,803	2,549	2,827	2,526
平均每個案補繳稅款及罰款 Average back tax and penalties per case (百萬元 / \$m)	1.7	1.6	1.5	1.6	1.4
完成檢控個案數目 No. of prosecuted cases completed	3	2	3	1	-