

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	2022-23	2021-22	變動 Change	
	臨時數字 Provisional figures		百萬元 (\$m)	
利得稅 Profits Tax	百萬元 (\$m) 174,213	百萬元 (\$m) 167,336	百萬元 (\$m) + 6,877	+ 4%
薪俸稅 Salaries Tax	79,490	75,570	+ 3,920	+ 5%
物業稅 Property Tax	3,842	3,985	- 143	- 4%
個人入息課稅 Personal Assessment	6,720	6,457	+ 263	+ 4%
入息及利得稅總額 Total Earnings & Profits Tax	264,265	253,348	+ 10,917	+ 4%
遺產稅 Estate Duty	9	2	+ 7	+ 350%
印花稅 Stamp Duty	69,976	99,677	- 29,701	- 30%
博彩稅 Betting Duty	25,824	25,432	+ 392	+ 2%
商業登記費 Business Registration Fees	129	57	+ 72	+ 126%
稅收總額 Total Revenue Collected	360,203	378,516	- 18,313	- 5%

表二 發出的稅單
Table 2 Demand Notes Issued

財政年度 Financial Year	2022-23	2021-22	變動	
	臨時數字 Provisional figures		Change	
利得稅 Profits Tax	182,000	162,000	+ 20,000	+ 12%
薪俸稅 Salaries Tax	1,467,000	1,402,000	+ 65,000	+ 5%
物業稅 Property Tax	168,000	157,000	+ 11,000	+ 7%
個人入息課稅 Personal Assessment	138,000	134,000	+ 4,000	+ 3%
總數 Total	1,955,000	1,855,000	+ 100,000	+ 5%

表三 評定的稅款
Table 3 Tax Assessed

財政年度 Financial Year	2022-23	2021-22	變動	
	臨時數字 Provisional figures		Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	177,550	154,400	+ 23,150	+ 15%
薪俸稅 Salaries Tax	83,520	77,670	+ 5,850	+ 8%
物業稅 Property Tax	4,390	4,100	+ 290	+ 7%
個人入息課稅 Personal Assessment	6,690	6,150	+ 540	+ 9%
總額 Total	272,150	242,320	+ 29,830	+ 12%

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	2022-23 臨時數字 Provisional figures (31-3-2023)	2021-22 (31-3-2022)	變動 Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	5,658	4,965	+ 693	+ 14%
薪俸稅 Salaries Tax	3,315	4,606	- 1,291	- 28%
物業稅 Property Tax	463	541	- 78	- 14%
個人入息課稅 Personal Assessment	86	97	- 11	- 11%
總額 Total	9,522	10,209	- 687	- 7%

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	2022-23 臨時數字 Provisional figures		2021-22		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) 177,550	3.2%	百萬元 (\$m) 154,400	-
薪俸稅 Salaries Tax	4.0%	83,520	5.9%	77,670	- 1.9
物業稅 Property Tax	10.5%	4,390	13.2%	4,100	- 2.7
個人入息課稅 Personal Assessment	1.3%	6,690	1.6%	6,150	- 0.3
總額 Total	3.5%	272,150	4.2%	242,320	- 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
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
2022-23	5,400	51,100	3,600	60,100
2022-23 年度變動	+ 800	+ 3,500	- 500	+ 3,800
Change for 2022-23	+ 17%	+ 7%	- 12%	+ 7%

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
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
2022-23	1,000	5,760	120	230	7,110
2022-23 年度變動	- 160	- 60	+ 30	- 80	- 270
Change for 2022-23	- 14%	- 1%	+ 33%	- 26%	- 4%

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	2021/22 臨時數字 Provisional figures	2020/21
年薪 Annual income		
90 萬元以上 Above \$900,000	+ 5%	+ 4%
\$600,001 - \$900,000	+ 4%	+ 1%
\$300,001 - \$600,000	+ 4%	- 1%
30 萬元或以下 \$300,000 & below	+ 5%	+ 1%
整體增長 Overall growth	+ 4%	+ 2%

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	2021/22 臨時數字 Provisional figures	2020/21
整體增長 Overall growth	+ 14%	- 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	2021/22 臨時數字 Provisional figures		2020/21	
	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	260,000	14.4%	246,000	13.5%
\$600,001 - \$900,000	273,000	15.1%	264,000	14.5%
\$400,001 - \$600,000	390,000	21.6%	379,000	20.8%
\$300,001 - \$400,000	324,000	17.9%	315,000	17.3%
\$200,001 - \$300,000	386,000	21.4%	407,000	22.4%
20 萬元或以下 \$200,000 & below	174,000	9.6%	210,000	11.5%
扣減稅務寬免前的 納稅人總數 No. of taxpayers before tax reduction	1,807,000	100.0%	1,821,000	100.0%
扣減稅務寬免後的 納稅人總數 No. of taxpayers after tax reduction	953,000		915,000	

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	2021/22 臨時數字 Provisional figures		2020/21	
	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	2,400	2.0%	2,000	1.8%
\$30,000,001 - \$50,000,000	1,200	1.0%	1,100	1.0%
\$20,000,001 - \$30,000,000	1,400	1.1%	1,200	1.1%
\$10,000,001 - \$20,000,000	3,400	2.8%	3,000	2.7%
\$7,500,001 - \$10,000,000	1,900	1.6%	1,600	1.4%
\$5,000,001 - \$7,500,000	3,300	2.7%	3,000	2.7%
\$3,000,001 - \$5,000,000	5,500	4.5%	5,000	4.4%
\$2,000,001 - \$3,000,000	6,500	5.3%	5,700	5.1%
\$1,000,001 - \$2,000,000	12,700	10.4%	11,200	10.0%
100 萬元或以下 \$1m & below	83,500	68.6%	78,000	69.8%
總數 Total	121,800	100.0%	111,800	100.0%

表十二 2023-24 預算與 2022-23 稅收

Table 12 2023-24 Estimates and 2022-23 Revenue

財政年度 Financial Year	2023-24 預算 Estimates	2022-23 稅收 Revenue	變動 Change	
		臨時數字 Provisional figures		
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	170,000	174,213	- 4,213	- 2%
薪俸稅 Salaries Tax	83,000	79,490	+ 3,510	+ 4%
物業稅 Property Tax	3,540	3,842	- 302	- 8%
個人入息課稅 Personal Assessment	7,190	6,720	+ 470	+ 7%
入息及利得稅總額 Total Earnings & Profits Tax	263,730	264,265	- 535	- 0.2%
遺產稅 Estate Duty	8	9	- 1	- 11%
印花稅 Stamp Duty	85,000	69,976	+ 15,024	+ 21%
博彩稅 Betting Duty	27,600	25,824	+ 1,776	+ 7%
商業登記費 Business Registration Fees	3,000	129	+ 2,871	+ 2226%
稅收總額 Total Revenue Collection	379,338	360,203	+ 19,135	+ 5%

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	2022-23 臨時數字 Provisional figures	2021-22	2020-21	2019-20	2018-19
完成個案數目 No. of cases completed	1,805	1,720	1,801	1,716	1,802
所短報的入息及利潤 Understated earnings & profits (百萬元 / \$m)	12,742	14,090	14,497	12,893	13,910
平均每個個案短報的款額 Average understatement per case (百萬元 / \$m)	7.1	8.2	8.0	7.5	7.7
評定的補繳稅款及罰款 Back tax and penalties assessed (百萬元 / \$m)	2,602	2,897	2,803	2,549	2,827
平均每個個案補繳稅款及罰款 Average back tax and penalties per case (百萬元 / \$m)	1.4	1.7	1.6	1.5	1.6
完成檢控個案數目 No. of prosecuted cases completed	2	3	2	3	1