

## 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	2023-24	2022-23	變動 Change	
	臨時數字 Provisional figures		百萬元 (\$m)	
利得稅 Profits Tax	百萬元 (\$m) 170,498	百萬元 (\$m) 174,213	百萬元 (\$m) - 3,715	- 2%
薪俸稅 Salaries Tax	79,870	79,490	+ 380	+ 0.5%
物業稅 Property Tax	3,906	3,842	+ 64	+ 2%
個人入息課稅 Personal Assessment	7,322	6,720	+ 602	+ 9%
<b>入息及利得稅總額 Total Earnings &amp; Profits Tax</b>	<b>261,596</b>	<b>264,265</b>	<b>- 2,669</b>	<b>- 1%</b>
遺產稅 Estate Duty	10	9	+ 1	+ 11%
印花稅 Stamp Duty	49,112	69,976	- 20,864	- 30%
博彩稅 Betting Duty	28,467	25,824	+ 2,643	+ 10%
商業登記費 Business Registration Fees	2,816	129	+ 2,687	+ 2083%
<b>稅收總額 Total Revenue Collected</b>	<b>342,001</b>	<b>360,203</b>	<b>- 18,202</b>	<b>- 5%</b>

表二 發出的稅單  
Table 2 Demand Notes Issued

財政年度 Financial Year	2023-24 臨時數字 Provisional figures	2022-23	變動 Change	
利得稅 Profits Tax	178,000	182,000	- 4,000	- 2%
薪俸稅 Salaries Tax	1,580,000	1,467,000	+ 113,000	+ 8%
物業稅 Property Tax	162,000	168,000	- 6,000	- 4%
個人入息課稅 Personal Assessment	148,000	138,000	+ 10,000	+ 7%
<b>總數 Total</b>	<b>2,068,000</b>	<b>1,955,000</b>	<b>+ 113,000</b>	<b>+ 6%</b>

表三 評定的稅款  
Table 3 Tax Assessed

財政年度 Financial Year	2023-24 臨時數字 Provisional figures	2022-23	變動 Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	161,960	177,550	- 15,590	- 9%
薪俸稅 Salaries Tax	86,050	83,520	+ 2,530	+ 3%
物業稅 Property Tax	4,300	4,390	- 90	- 2%
個人入息課稅 Personal Assessment	7,230	6,680	+ 550	+ 8%
<b>總額 Total</b>	<b>259,540</b>	<b>272,140</b>	<b>- 12,600</b>	<b>- 5%</b>

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	2023-24 臨時數字 Provisional figures (31-3-2024)	2022-23 (31-3-2023)	變動 Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	3,660	5,548	- 1,888	- 34%
薪俸稅 Salaries Tax	3,538	3,228	+ 310	+ 10%
物業稅 Property Tax	435	446	- 11	- 2%
個人入息課稅 Personal Assessment	86	82	+ 4	+ 5%
<b>總額 Total</b>	<b>7,719</b>	<b>9,304</b>	<b>- 1,585</b>	<b>- 17%</b>

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	2023-24 臨時數字 Provisional figures		2022-23		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	2.3%	百萬元 (\$m) 161,960	3.1%	百萬元 (\$m) 177,550	- 0.8
薪俸稅 Salaries Tax	4.1%	86,050	3.9%	83,520	+ 0.2
物業稅 Property Tax	10.1%	4,300	10.2%	4,390	- 0.1
個人入息課稅 Personal Assessment	1.2%	7,230	1.2%	6,680	-
<b>總額 Total</b>	<b>3.0%</b>	<b>259,540</b>	<b>3.4%</b>	<b>272,140</b>	<b>- 0.4</b>

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
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
<b>2023-24</b>	<b>4,600</b>	<b>55,400</b>	<b>2,900</b>	<b>62,900</b>
2023-24 年度變動	- 800	+ 4,300	- 700	+ 2,800
Change for 2023-24	<b>- 15%</b>	<b>+ 8%</b>	<b>- 19%</b>	<b>+ 5%</b>

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
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
<b>2023-24</b>	<b>830</b>	<b>5,890</b>	<b>140</b>	<b>200</b>	<b>7,060</b>
2023-24 年度變動	- 170	+ 130	+ 20	- 30	- 50
Change for 2023-24	<b>- 17%</b>	<b>+ 2%</b>	<b>+ 17%</b>	<b>- 13%</b>	<b>- 1%</b>

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	2022/23 臨時數字 Provisional figures	2021/22
年薪 Annual income		
90 萬元以上 Above \$900,000	- 1%	+ 5%
\$600,001 - \$900,000	+ 5%	+ 4%
\$300,001 - \$600,000	+ 5%	+ 4%
30 萬元或以下 \$300,000 & below	+ 7%	+ 5%
整體增長 Overall growth	+ 2%	+ 4%

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	2022/23 臨時數字 Provisional figures	2021/22
整體增長 Overall growth	- 3%	+ 14%

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	2022/23 臨時數字 Provisional figures		2021/22	
	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	282,000	15.4%	260,000	14.4%
\$600,001 - \$900,000	279,000	15.2%	273,000	15.1%
\$400,001 - \$600,000	411,000	22.4%	390,000	21.6%
\$300,001 - \$400,000	337,000	18.4%	324,000	17.9%
\$200,001 - \$300,000	382,000	20.8%	386,000	21.4%
20 萬元或以下 \$200,000 & below	143,000	7.8%	174,000	9.6%
扣減稅務寬免前的 納稅人總數 No. of taxpayers before tax reduction	<b>1,834,000</b>	<b>100.0%</b>	<b>1,807,000</b>	<b>100.0%</b>
扣減稅務寬免後的 納稅人總數 No. of taxpayers after tax reduction	<b>1,173,000</b>		<b>953,000</b>	

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	2022/23 臨時數字 Provisional figures		2021/22	
	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	2,200	1.8%	2,400	2.0%
\$30,000,001 - \$50,000,000	1,200	1.0%	1,200	1.0%
\$20,000,001 - \$30,000,000	1,400	1.1%	1,400	1.1%
\$10,000,001 - \$20,000,000	3,200	2.6%	3,400	2.8%
\$7,500,001 - \$10,000,000	1,900	1.5%	1,900	1.6%
\$5,000,001 - \$7,500,000	3,200	2.6%	3,300	2.7%
\$3,000,001 - \$5,000,000	5,600	4.4%	5,500	4.5%
\$2,000,001 - \$3,000,000	6,400	5.1%	6,500	5.3%
\$1,000,001 - \$2,000,000	12,800	10.3%	12,700	10.4%
100 萬元或以下 \$1m & below	86,700	69.6%	83,500	68.6%
總數 Total	124,600	100.0%	121,800	100.0%



表十二 2024-25 預算與 2023-24 稅收

Table 12 2024-25 Estimates and 2023-24 Revenue

財政年度 Financial Year	2024-25 預算 Estimates	2023-24 稅收 Revenue 臨時數字 Provisional figures	變動 Change	
			百萬元 (\$m)	百分比
利得稅 Profits Tax	180,169	170,498	+ 9,671	+ 6%
薪俸稅 Salaries Tax	87,619	79,870	+ 7,749	+ 10%
物業稅 Property Tax	4,000	3,906	+ 94	+ 2%
個人入息課稅 Personal Assessment	7,820	7,322	+ 498	+ 7%
<b>入息及利得稅總額 Total Earnings &amp; Profits Tax</b>	<b>279,608</b>	<b>261,596</b>	<b>+ 18,012</b>	<b>+ 7%</b>
遺產稅 Estate Duty	8	10	- 2	- 20%
印花稅 Stamp Duty	71,000	49,112	+ 21,888	+ 45%
酒店房租稅 Hotel Accommodation Tax	275	-	+ 275	不適用 N/A
博彩稅 Betting Duty	28,600	28,467	+ 133	+ 0.5%
商業登記費 Business Registration Fees	3,295	2,816	+ 479	+ 17%
<b>稅收總額 Total Revenue Collection</b>	<b>382,786</b>	<b>342,001</b>	<b>+ 40,785</b>	<b>+ 12%</b>

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	2023-24 臨時數字 Provisional figures	2022-23	2021-22	2020-21	2019-20
完成個案數目 No. of cases completed	1,802	1,805	1,720	1,801	1,716
所短報的入息及利潤 Understated earnings & profits (百萬元 / \$m)	21,346	12,742	14,090	14,497	12,893
平均每個案短報的款額 Average understatement per case (百萬元 / \$m)	11.8	7.1	8.2	8.0	7.5
評定的補繳稅款及罰款 Back tax and penalties assessed (百萬元 / \$m)	3,304	2,602	2,897	2,803	2,549
平均每個案補繳稅款及罰款 Average back tax and penalties per case (百萬元 / \$m)	1.8	1.4	1.7	1.6	1.5
完成檢控個案數目 No. of prosecuted cases completed	2	2	3	2	3