

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	2024-25 臨時數字 Provisional figures	2023-24	變動 Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	177,688	170,498	+ 7,190	+ 4%
薪俸稅 Salaries Tax	88,879	79,870	+ 9,009	+ 11%
物業稅 Property Tax	3,984	3,906	+ 78	+ 2%
個人入息課稅 Personal Assessment	8,223	7,322	+ 901	+ 12%
入息及利得稅總額 Total Earnings & Profits Tax	278,774	261,596	+ 17,178	+ 7%
遺產稅 Estate Duty	10	10	-	-
印花稅 Stamp Duty	63,880	49,112	+ 14,768	+ 30%
博彩稅 Betting Duty	28,512	28,467	+ 45	+ 0.2%
商業登記費 Business Registration Fees	3,326	2,816	+ 510	+ 18%
稅收總額 Total Revenue Collected	374,502	342,001	+ 32,501	+ 10%

表二 發出的稅單
Table 2 Demand Notes Issued

財政年度 Financial Year	2024-25 臨時數字 Provisional figures	2023-24	變動 Change	
利得稅 Profits Tax	191,000	178,000	+ 13,000	+ 7%
薪俸稅 Salaries Tax	1,772,000	1,580,000	+ 192,000	+ 12%
物業稅 Property Tax	164,000	162,000	+ 2,000	+ 1%
個人入息課稅 Personal Assessment	165,000	148,000	+ 17,000	+ 11%
總數 Total	2,292,000	2,068,000	+ 224,000	+ 11%

表三 評定的稅款
Table 3 Tax Assessed

財政年度 Financial Year	2024-25 臨時數字 Provisional figures	2023-24	變動 Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	180,860	161,960	+ 18,900	+ 12%
薪俸稅 Salaries Tax	94,400	86,050	+ 8,350	+ 10%
物業稅 Property Tax	4,490	4,300	+ 190	+ 4%
個人入息課稅 Personal Assessment	8,190	7,230	+ 960	+ 13%
總額 Total	287,940	259,540	+ 28,400	+ 11%

表四

本年度欠税情況

Table 4

Current Year Arrears Position

財政年度 Financial Year	2024-25 臨時數字 Provisional figures (31-3-2025)	2023-24 (31-3-2024)	變動 Change	
截至 As at	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	2,951	3,589	- 638	- 18%
薪俸稅 Salaries Tax	3,529	3,464	+ 65	+ 2%
物業稅 Property Tax	389	424	- 35	- 8%
個人入息課稅 Personal Assessment	80	84	- 4	- 5%
總額 Total	6,949	7,561	- 612	- 8%

表五

本年度欠税佔評定稅款比率

Table 5

Percentage of Current Year Arrears over Tax Assessed

財政年度 Financial Year	2024-25 臨時數字 Provisional figures		2023-24		比率變動 Change in %
	比率 %	評定的稅款 Tax Assessed	比率 %	評定的稅款 Tax Assessed	
		百萬元 (\$m)		百萬元 (\$m)	
利得稅 Profits Tax	1.6%	180,860	2.2%	161,960	- 0.6
薪俸稅 Salaries Tax	3.7%	94,400	4.0%	86,050	- 0.3
物業稅 Property Tax	8.7%	4,490	9.9%	4,300	- 1.2
個人入息課稅 Personal Assessment	1.0%	8,190	1.2%	7,230	- 0.2
總額 Total	2.4%	287,940	2.9%	259,540	- 0.5

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
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
2023-24	4,600	55,400	2,900	62,900
2024-25	4,700	66,100	2,900	73,700
2024-25 年度變動	+ 100	+ 10,700	-	+ 10,800
Change for 2024-25	+ 2%	+ 19%	-	+ 17%

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
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
2023-24	830	5,890	140	200	7,060
2024-25	670	5,820	100	130	6,720
2024-25 年度變動	- 160	- 70	- 40	- 70	- 340
Change for 2024-25	- 19%	- 1%	- 29%	- 35%	- 5%

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	2023/24 臨時數字 Provisional figures	2022/23
年薪 Annual income		
90 萬元以上 Above \$900,000	+ 0.2%	- 1%
\$600,001 - \$900,000	+ 5%	+ 5%
\$300,001 - \$600,000	+ 5%	+ 5%
30 萬元或以下 \$300,000 & below	+ 6%	+ 7%
整體增長 Overall growth	+ 3%	+ 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	2023/24 臨時數字 Provisional figures	2022/23
整體增長 Overall growth	+ 1%	- 3%

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	2023/24 臨時數字 Provisional figures		2022/23	
	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	300,000	15.3%	282,000	15.4%
\$600,001 - \$900,000	295,000	15.0%	279,000	15.2%
\$400,001 - \$600,000	437,000	22.3%	411,000	22.4%
\$300,001 - \$400,000	358,000	18.2%	337,000	18.4%
\$200,001 - \$300,000	419,000	21.3%	382,000	20.8%
20 萬元或以下 \$200,000 & below	156,000	7.9%	143,000	7.8%
扣減稅務寬免前的 納稅人總數 No. of taxpayers before tax reduction	1,965,000	100.0%	1,834,000	100.0%
扣減稅務寬免後的 納稅人總數 No. of taxpayers after tax reduction	1,468,000		1,173,000	

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	2023/24 臨時數字 Provisional figures		2022/23	
	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	1.5%	2,200	1.8%
\$30,000,001 - \$50,000,000	1,200	0.9%	1,200	1.0%
\$20,000,001 - \$30,000,000	1,300	1.0%	1,400	1.1%
\$10,000,001 - \$20,000,000	3,300	2.5%	3,200	2.6%
\$7,500,001 - \$10,000,000	1,800	1.4%	1,900	1.5%
\$5,000,001 - \$7,500,000	3,200	2.5%	3,200	2.6%
\$3,000,001 - \$5,000,000	5,600	4.3%	5,600	4.4%
\$2,000,001 - \$3,000,000	7,000	5.4%	6,400	5.1%
\$1,000,001 - \$2,000,000	13,500	10.4%	12,800	10.3%
100 萬元或以下 \$1m & below	91,400	70.1%	86,700	69.6%
總數 Total	130,300	100.0%	124,600	100.0%

表十二

2025-26 預算與 2024-25 稅收

Table 12

2025-26 Estimates and 2024-25 Revenue

財政年度 Financial Year	2025-26 預算 Estimates	2024-25 稅收 Revenue 臨時數字 Provisional figures	變動 Change	
利得稅 Profits Tax	百萬元 (\$m) 192,200	百萬元 (\$m) 177,688	百萬元 (\$m) + 14,512	+ 8%
薪俸稅 Salaries Tax	96,470	88,879	+ 7,591	+ 9%
物業稅 Property Tax	4,200	3,984	+ 216	+ 5%
個人入息課稅 Personal Assessment	8,280	8,223	+ 57	+ 0.7%
入息及利得稅總額 Total Earnings & Profits Tax	301,150	278,774	+ 22,376	+ 8%
遺產稅 Estate Duty	8	10	- 2	- 20%
印花稅 Stamp Duty	67,585	63,880	+ 3,705	+ 6%
酒店房租稅 Hotel Accommodation Tax	970	-	+ 970	不適用 N/A
博彩稅 Betting Duty	28,390	28,512	- 122	- 0.4%
商業登記費 Business Registration Fees	3,300	3,326	- 26	- 0.8%
稅收總額 Total Revenue Collection	401,403	374,502	+ 26,901	+ 7%

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	2024-25 臨時數字 Provisional figures	2023-24	2022-23	2021-22	2020-21
完成個案數目 No. of cases completed	1,803	1,802	1,805	1,720	1,801
所短報的入息及利潤 Understated earnings & profits (百萬元 / \$m)	15,235	21,346	12,742	14,090	14,497
平均每個個案短報的款額 Average understatement per case (百萬元 / \$m)	8.4	11.8	7.1	8.2	8.0
評定的補繳稅款及罰款 Back tax and penalties assessed (百萬元 / \$m)	2,811	3,304	2,602	2,897	2,803
平均每個個案補繳稅款及罰款 Average back tax and penalties per case (百萬元 / \$m)	1.6	1.8	1.4	1.7	1.6
完成檢控個案數目 No. of prosecuted cases completed	2	2	2	3	2