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表一 各項稅收

Table 1 Revenue Collected by Tax Type

財政年度 Financial Year	2025-26	2024-25	變動 Change	
	臨時數字 Provisional figures		百萬元 (\$m)	
利得稅 Profits Tax	百萬元 (\$m) 212,645	百萬元 (\$m) 177,688	百萬元 (\$m) + 34,957	+ 20%
薪俸稅 Salaries Tax	97,692	88,879	+ 8,813	+ 10%
物業稅 Property Tax	3,964	3,984	- 20	- 0.5%
個人入息課稅 Personal Assessment	8,865	8,223	+ 642	+ 8%
入息及利得稅總額 Total Earnings & Profits Tax	323,166	278,774	+ 44,392	+ 16%
印花稅 Stamp Duty	102,565	63,880	+ 38,685	+ 61%
博彩稅 Betting Duty	28,290	28,512	- 222	- 1%
商業登記費 Business Registration Fees	3,542	3,326	+ 216	+ 6%
酒店房租稅 Hotel Accommodation Tax	770	-	+ 770	不適用 N/A
遺產稅 Estate Duty	8	10	- 2	- 20%
稅收總額 Total Revenue Collected	458,341	374,502	+ 83,839	+ 22%

表二 發出的稅單
Table 2 Demand Notes Issued

財政年度 Financial Year	2025-26	2024-25	變動	
	臨時數字 Provisional figures		Change	
利得稅 Profits Tax	205,000	191,000	+ 14,000	+ 7%
薪俸稅 Salaries Tax	1,859,000	1,772,000	+ 87,000	+ 5%
物業稅 Property Tax	162,000	164,000	- 2,000	- 1%
個人入息課稅 Personal Assessment	181,000	165,000	+ 16,000	+ 10%
總數 Total	2,407,000	2,292,000	+ 115,000	+ 5%

表三 評定的稅款
Table 3 Tax Assessed

財政年度 Financial Year	2025-26	2024-25	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	207,880	180,690	+ 27,190	+ 15%
薪俸稅 Salaries Tax	106,140	94,410	+ 11,730	+ 12%
物業稅 Property Tax	4,610	4,490	+ 120	+ 3%
個人入息課稅 Personal Assessment	8,850	8,190	+ 660	+ 8%
總額 Total	327,480	287,780	+ 39,700	+ 14%

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	2025-26 臨時數字 Provisional figures (31-3-2026)	2024-25 (31-3-2025)	變動 Change	
	百萬元 (\$m)	百萬元 (\$m)	百萬元 (\$m)	
利得稅 Profits Tax	2,906	2,852	+ 54	+ 2%
薪俸稅 Salaries Tax	4,111	3,432	+ 679	+ 20%
物業稅 Property Tax	451	379	+ 72	+ 19%
個人入息課稅 Personal Assessment	99	77	+ 22	+ 29%
總額 Total	7,567	6,740	+ 827	+ 12%

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	2025-26 臨時數字 Provisional figures		2024-25		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	1.4%	百萬元 (\$m) 207,880	1.6%	百萬元 (\$m) 180,690	- 0.2
薪俸稅 Salaries Tax	3.9%	106,140	3.6%	94,410	+ 0.3
物業稅 Property Tax	9.8%	4,610	8.4%	4,490	+ 1.4
個人入息課稅 Personal Assessment	1.1%	8,850	0.9%	8,190	+ 0.2
總額 Total	2.3%	327,480	2.3%	287,780	-

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
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
2025-26	4,400	73,100	3,200	80,700
2025-26 年度變動	- 300	+ 7,000	+ 300	+ 7,000
Change for 2025-26	- 6%	+ 11%	+ 10%	+ 9%

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
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
2025-26	550	6,070	100	80	6,800
2025-26 年度變動	- 120	+250	-	- 50	+ 80
Change for 2025-26	- 18%	+ 4%	-	- 38%	+ 1%

表八 薪俸稅一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	2024/25 臨時數字 Provisional figures	2023/24
年薪 Annual income		
90 萬元以上 Above \$900,000	+ 4%	+ 0.2%
\$600,001 - \$900,000	+ 4%	+ 5%
\$300,001 - \$600,000	+ 3%	+ 5%
30 萬元或以下 \$300,000 & below	+ 5%	+ 6%
整體增長 Overall growth	+ 4%	+ 3%

表九 利得稅一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	2024/25 臨時數字 Provisional figures	2023/24
整體增長 Overall growth	+ 15%	+ 1%

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	2024/25 臨時數字 Provisional figures		2023/24	
	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	317,000	15.6%	300,000	15.3%
\$600,001 - \$900,000	307,000	15.1%	295,000	15.0%
\$400,001 - \$600,000	455,000	22.3%	437,000	22.3%
\$300,001 - \$400,000	372,000	18.3%	358,000	18.2%
\$200,001 - \$300,000	441,000	21.7%	419,000	21.3%
20 萬元或以下 \$200,000 & below	143,000	7.0%	156,000	7.9%
扣減稅務寬免前的 納稅人總數 No. of taxpayers before tax reduction	2,035,000	100.0%	1,965,000	100.0%
扣減稅務寬免後的 納稅人總數 No. of taxpayers after tax reduction	1,702,000		1,468,000	

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	2024/25 臨時數字 Provisional figures		2023/24	
	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	1.5%	2,000	1.5%
\$30,000,001 - \$50,000,000	1,200	0.8%	1,200	0.9%
\$20,000,001 - \$30,000,000	1,300	0.9%	1,300	1.0%
\$10,000,001 - \$20,000,000	3,400	2.4%	3,300	2.5%
\$7,500,001 - \$10,000,000	1,900	1.3%	1,800	1.4%
\$5,000,001 - \$7,500,000	3,400	2.4%	3,200	2.5%
\$3,000,001 - \$5,000,000	5,800	4.1%	5,600	4.3%
\$2,000,001 - \$3,000,000	7,400	5.2%	7,000	5.4%
\$1,000,001 - \$2,000,000	14,800	10.4%	13,500	10.4%
100 萬元或以下 \$1m & below	101,200	71.0%	91,400	70.1%
總數 Total	142,600	100.0%	130,300	100.0%

表十二 2026-27 預算與 2025-26 稅收

Table 12 2026-27 Estimates and 2025-26 Revenue

財政年度 Financial Year	2026-27 預算 Estimates	2025-26 稅收 Revenue 臨時數字 Provisional figures	變動 Change	
			百萬元 (\$m)	百分比
利得稅 Profits Tax	210,000	212,645	- 2,645	- 1%
薪俸稅 Salaries Tax	98,000	97,692	+ 308	+ 0.3%
物業稅 Property Tax	4,200	3,964	+ 236	+ 6%
個人入息課稅 Personal Assessment	9,000	8,865	+ 135	+ 2%
入息及利得稅總額 Total Earnings & Profits Tax	321,200	323,166	- 1,966	- 0.6%
印花稅 Stamp Duty	101,000	102,565	- 1,565	- 2%
博彩稅 Betting Duty	28,700	28,290	+ 410	+ 1%
商業登記費 Business Registration Fees	3,300	3,542	- 242	- 7%
酒店房租稅 Hotel Accommodation Tax	800	770	+ 30	+ 4%
遺產稅 Estate Duty	100	8	+ 92	+ 1,150%
稅收總額 Total Revenue Collection	455,100	458,341	- 3,241	- 0.7%

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	2025-26 臨時數字 Provisional figures	2024-25	2023-24	2022-23	2021-22
完成個案數目 No. of cases completed	1,810	1,803	1,802	1,805	1,720
所短報的入息及利潤 Understated earnings & profits (百萬元 / \$m)	13,438	15,235	21,346	12,742	14,090
平均每個案短報的款額 Average understatement per case (百萬元 / \$m)	7.4	8.4	11.8	7.1	8.2
評定的補繳稅款及罰款 Back tax and penalties assessed (百萬元 / \$m)	2,741	2,811	3,304	2,602	2,897
平均每個案補繳稅款及罰款 Average back tax and penalties per case (百萬元 / \$m)	1.5	1.6	1.8	1.4	1.7
完成檢控個案數目 No. of prosecuted cases completed	0	2	2	2	3