

**香港的收入來源**  
**1991-1992 至 2000-2001**

第1頁，共2頁

收入來源	1991-1992		1992-1993		1993-1994		1994-1995		1995-1996	
	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比
<b>直接稅</b>										
利得稅	25,195	22.18%	32,248	24.28%	39,858	23.92%	47,430	27.10%	46,706	25.94%
薪俸稅	17,417	15.33%	20,200	15.21%	22,505	13.51%	23,624	13.50%	26,258	14.58%
個人入息課稅	1,028	0.91%	1,309	0.99%	1,565	0.94%	1,759	1.01%	2,817	1.57%
物業稅	1,230	1.08%	1,304	0.98%	1,511	0.91%	1,482	0.85%	1,638	0.91%
	<u>44,870</u>	<u>39.50%</u>	<u>55,061</u>	<u>41.46%</u>	<u>65,439</u>	<u>39.28%</u>	<u>74,295</u>	<u>42.46%</u>	<u>77,419</u>	<u>43.00%</u>
<b>間接稅</b>										
印花稅	9,569	8.42%	13,409	10.10%	17,976	10.79%	12,713	7.26%	11,215	6.23%
博彩稅	7,110	6.26%	7,818	5.89%	10,082	6.05%	9,352	5.34%	11,051	6.14%
應課稅品稅項	6,844	6.02%	7,216	5.43%	7,113	4.27%	7,583	4.33%	7,899	4.39%
一般差餉	3,494	3.08%	4,423	3.33%	4,461	2.68%	5,156	2.95%	5,805	3.22%
車輛稅	3,437	3.03%	4,940	3.72%	4,192	2.52%	4,662	2.66%	2,880	1.60%
遺產稅	683	0.60%	1,025	0.77%	1,186	0.71%	1,459	0.83%	1,277	0.71%
飛機乘客離境稅	1,120	0.99%	1,255	0.95%	1,383	0.83%	488	0.28%	522	0.29%
酒店房租稅	266	0.23%	314	0.24%	375	0.22%	445	0.25%	501	0.28%
海底隧道使用稅	200	0.18%	201	0.15%	203	0.12%	203	0.12%	202	0.11%
娛樂稅	141	0.12%	15	0.01%	1	0.00%	-	-	-	-
	<u>32,864</u>	<u>28.93%</u>	<u>40,616</u>	<u>30.59%</u>	<u>46,972</u>	<u>28.19%</u>	<u>42,061</u>	<u>24.02%</u>	<u>41,352</u>	<u>22.97%</u>
<b>稅項收入總額</b>	<u>77,734</u>	<u>68.43%</u>	<u>95,677</u>	<u>72.05%</u>	<u>112,411</u>	<u>67.47%</u>	<u>116,356</u>	<u>66.48%</u>	<u>118,771</u>	<u>65.97%</u>
<b>非稅項收入</b>										
地價收入	8,945	7.87%	8,856	6.67%	18,492	11.10%	19,105	10.92%	19,411	10.78%
物業及投資	4,554	4.01%	3,588	2.70%	8,256	4.96%	8,376	4.79%	8,735	4.85%
各項收費	7,170	6.31%	8,015	6.04%	8,627	5.18%	9,562	5.46%	9,880	5.49%
公用事業	6,650	5.85%	7,174	5.40%	7,997	4.80%	8,392	4.80%	7,199	4.00%
其他收入	8,550	7.53%	9,482	7.14%	10,819	6.49%	13,207	7.55%	16,049	8.91%
<b>非稅項收入總額</b>	<u>35,869</u>	<u>31.57%</u>	<u>37,115</u>	<u>27.95%</u>	<u>54,191</u>	<u>32.53%</u>	<u>58,642</u>	<u>33.52%</u>	<u>61,274</u>	<u>34.03%</u>
<b>收入總額</b>	<b>113,603</b>	<b>100.00%</b>	<b>132,792</b>	<b>100.00%</b>	<b>166,602</b>	<b>100.00%</b>	<b>174,998</b>	<b>100.00%</b>	<b>180,045</b>	<b>100.00%</b>

**香港的收入來源**  
**1991-1992 至 2000-2001**

第2頁，共2頁

收入來源	1996-1997		1997-1998		1998-1999		1999-2000		2000-2001	
	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比	收入 (百萬元)	佔收入總額 百分比
<b>直接稅</b>										
利得稅	50,063	24.03%	55,347	19.68%	45,252	20.94%	37,699	16.18%	42,969	19.09%
薪俸稅	28,709	13.78%	30,159	10.72%	25,063	11.60%	24,831	10.66%	26,303	11.69%
個人入息課稅	3,617	1.74%	4,433	1.58%	4,098	1.90%	3,216	1.38%	3,455	1.54%
物業稅	1,577	0.76%	1,585	0.56%	1,333	0.62%	1,168	0.50%	1,143	0.51%
	<u>83,966</u>	<u>40.31%</u>	<u>91,524</u>	<u>32.54%</u>	<u>75,746</u>	<u>35.06%</u>	<u>66,914</u>	<u>28.72%</u>	<u>73,870</u>	<u>32.83%</u>
<b>間接稅</b>										
印花稅	20,461	9.82%	29,097	10.35%	10,189	4.71%	12,116	5.20%	10,911	4.85%
博彩稅	12,191	5.85%	13,453	4.78%	12,228	5.66%	11,938	5.12%	12,630	5.61%
應課稅品稅項	8,450	4.05%	8,465	3.01%	7,698	3.56%	7,377	3.17%	7,293	3.24%
一般差餉	6,285	3.02%	6,258	2.23%	3,614	1.67%	7,132	3.06%	14,428	6.41%
車輛稅	3,249	1.56%	4,246	1.51%	2,237	1.03%	2,613	1.12%	3,025	1.34%
遺產稅	1,510	0.72%	1,588	0.56%	1,237	0.57%	1,272	0.55%	1,503	0.67%
飛機乘客離境稅	1,121	0.54%	1,002	0.36%	573	0.26%	499	0.21%	537	0.24%
酒店房租稅	580	0.28%	511	0.18%	219	0.10%	182	0.08%	223	0.10%
海底隧道使用稅	199	0.09%	200	0.07%	195	0.09%	97	0.04%	-	-
娛樂稅	-	-	-	-	-	-	-	-	-	-
	<u>54,046</u>	<u>25.93%</u>	<u>64,820</u>	<u>23.05%</u>	<u>38,190</u>	<u>17.65%</u>	<u>43,226</u>	<u>18.55%</u>	<u>50,550</u>	<u>22.46%</u>
<b>稅項收入總額</b>	<u>138,012</u>	<u>66.24%</u>	<u>156,344</u>	<u>55.59%</u>	<u>113,936</u>	<u>52.71%</u>	<u>110,140</u>	<u>47.27%</u>	<u>124,420</u>	<u>55.29%</u>
<b>非稅項收入</b>										
地價收入	26,995	12.96%	63,620	22.62%	19,251	8.91%	34,810	14.94%	29,531	13.12%
物業及投資	9,347	4.48%	17,323	6.16%	31,374	14.52%	23,016	9.88%	26,542	11.79%
各項收費	10,766	5.17%	11,279	4.01%	10,565	4.89%	10,896	4.68%	10,973	4.88%
公用事業	6,608	3.17%	6,735	2.40%	4,400	2.04%	3,326	1.43%	3,297	1.46%
其他收入	16,630	7.98%	25,925	9.22%	36,589	16.93%	50,807	21.80%	30,297	13.46%
<b>非稅項收入總額</b>	<u>70,346</u>	<u>33.76%</u>	<u>124,882</u>	<u>44.41%</u>	<u>102,179</u>	<u>47.29%</u>	<u>122,855</u>	<u>52.73%</u>	<u>100,640</u>	<u>44.71%</u>
<b>收入總額</b>	<b>208,358</b>	<b>100.00%</b>	<b>281,226</b>	<b>100.00%</b>	<b>216,115</b>	<b>100.00%</b>	<b>232,995</b>	<b>100.00%</b>	<b>225,060</b>	<b>100.00%</b>

Revenue Source	1996/97		1997/98		1998/99	
	Revenue Yield (\$m)	Percentage of total Revenue	Revenue Yield (\$m)	Percentage of total Revenue	Revenue Yield (\$m)	Percentage of total Revenue
<u>Direct Taxes</u>						
Profits tax	50,063	21.57	55,347	17.20	45,252	20.94
Salaries tax	28,709	12.37	30,159	9.37	25,063	11.60
Personal assessment	3,617	1.56	4,433	1.38	4,098	1.90
Property tax	<u>1,577</u>	<u>0.68</u>	<u>1,585</u>	<u>0.49</u>	<u>1,333</u>	<u>0.62</u>
	<u>83,966</u>	<u>36.18</u>	<u>91,524</u>	<u>28.44</u>	<u>75,746</u>	<u>35.05</u>
<u>Indirect Taxes</u>						
Stamp duties	20,461	8.82	29,097	9.04	10,189	4.71
Betting duty	12,191	5.25	13,453	4.18	12,228	5.66
Duties	8,450	3.64	8,465	2.63	7,698	3.56
General Rates	6,285	2.71	6,258	1.94	3,614	1.67
Motor vehicle taxes	3,249	1.40	4,246	1.32	2,237	1.04
Estate duty	1,510	0.65	1,588	0.49	1,237	0.57
Hotel accommodation tax	<u>580</u>	<u>0.25</u>	<u>511</u>	<u>0.16</u>	<u>219</u>	<u>0.10</u>
	<u>52,726</u>	<u>22.72</u>	<u>63,618</u>	<u>19.77</u>	<u>37,422</u>	<u>17.32</u>
<u>Non-Tax Revenues</u>						
Land sales						
CWRF	26,995	11.63	63,620	19.77	19,251	8.91
Land Fund	23,735	10.23	40,604	12.62	0	0.00
Fees & charges	10,766	4.64	11,279	3.50	10,565	4.89
Properties & investments	9,347	4.03	17,323	5.38	31,374	14.52
Utilities	6,608	2.85	6,735	2.09	4,400	2.04
Other income	<u>17,950</u>	<u>7.73</u>	<u>27,127</u>	<u>8.43</u>	<u>37,357</u>	<u>17.29</u>
	<u>95,401</u>	<u>41.10</u>	<u>166,688</u>	<u>51.79</u>	<u>102,947</u>	<u>47.64</u>
<b>TOTALS</b>	<b>232,093</b>	<b>100.00</b>	<b>321,830</b>	<b>100.00</b>	<b>216,115</b>	<b>100.00</b>

1999/2000		1999/2000	
Revenue Yield (\$m)	Percentage of total Revenue	Revenue Yield (\$m)	Percentage of total Revenue
37,699	16.18	37,699	16.18
24,831	10.66	24,831	10.66
3,216	1.38	3,216	1.38
<u>1,168</u>	<u>0.50</u>	<u>1,168</u>	<u>0.50</u>
<u>66,914</u>	<u>28.72</u>	<u>66,914</u>	<u>28.72</u>
12,116	5.20	12,116	5.20
11,938	5.12	11,938	5.12
7,377	3.17	7,377	3.17
7,132	3.06	7,132	3.06
2,613	1.12	2,613	1.12
1,272	0.55	1,272	0.55
<u>182</u>	<u>0.08</u>	<u>182</u>	<u>0.08</u>
<u>42,630</u>	<u>18.30</u>	<u>42,630</u>	<u>18.30</u>
34,810	14.94	34,810	14.94
0	0.00	0	0.00
10,896	4.68	10,896	4.68
23,016	9.88	23,016	9.88
3,326	1.43	3,326	1.43
<u>51,403</u>	<u>22.06</u>	<u>51,403</u>	<u>22.06</u>
<u>123,451</u>	<u>52.98</u>	<u>123,451</u>	<u>52.98</u>
<b>232,995</b>	<b>100.00</b>	<b>232,995</b>	<b>100.00</b>