

**2001年2月14日(星期三)**  
**立法會會議席上**  
**楊森議員就“來年財政預算案建議”**  
**提出的議案**

**議案措辭**

“鑒於普羅大眾目前仍未能分享經濟復甦的成果，本會促請政府在擬定來年的財政預算案時，應考慮到其擁有龐大的財政儲備，按照經濟增長情況相應調高政府開支，並為減輕中下階層的稅務負擔及鼓勵環保，研究下列稅務措施的可行性：

- (一) 提高居所貸款利息扣稅額；
- (二) 為薪俸稅免稅額引入每年按通脹幅度自動調整，並在通縮情況下維持不變的機制；
- (三) 取消薪俸稅標準稅率，而最高邊際稅率則定於與利得稅稅率相若的水平；
- (四) 引入累進利得稅制度，實行兩個稅階；及
- (五) 推動綠色稅務改革，盡量採用稅收轉移的原則，並以不增加政府整體收入為目標，透過經濟誘因，改變企業的生產模式和市民的消費習慣。”

(Translation)

**Motion on “Proposals for the next Budget”  
to be moved by Dr Hon YEUNG Sum  
at the Legislative Council meeting  
on Wednesday, 14 February 2001**

**Wording of the Motion**

“That, as the general public has not yet been able to benefit from the recovery of the economy, this Council urges that, in drawing up the Budget for the next fiscal year, the Government should, having regard to its huge fiscal reserves and the growth in the economy, correspondingly increase government spending and study the feasibility of the following taxation measures, in order to relieve the tax burden on the lower and middle classes and give an impetus to environmental protection:

- (a) increasing the amount of home loan interest deduction;
- (b) introducing a mechanism for salaries tax allowances to be adjusted annually in line with the rate of inflation and to remain unchanged in times of deflation;
- (c) abolishing the standard rate of salaries tax and setting the maximum marginal rate of salaries tax at a level similar to the rate of profits tax;
- (d) introducing a progressive profits tax system with two tax bands; and
- (e) promoting green tax reform, on the basis of the tax shifting principles as far as possible, and with the aim of not increasing Government’s overall revenue, changing the modes of production of enterprises and the public’s spending habits through financial incentives.”