



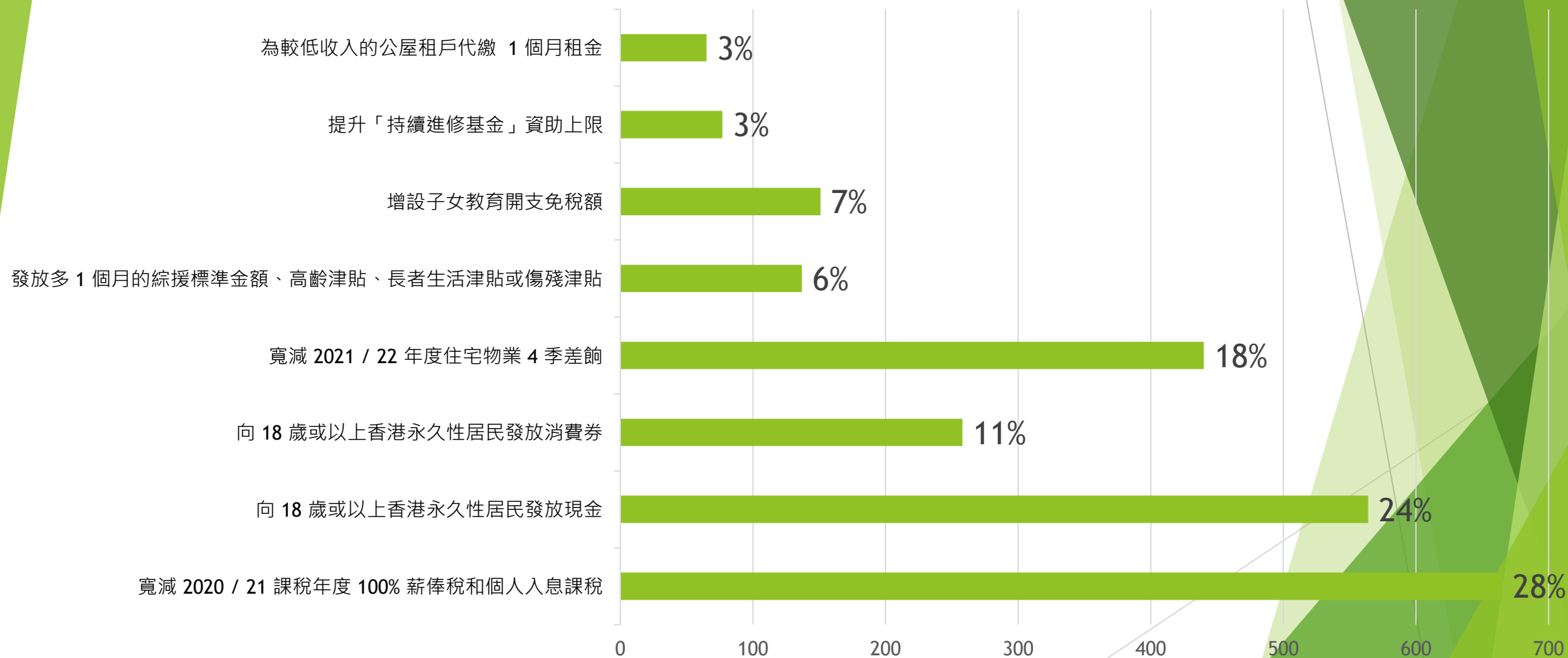
會計界愛心同盟及會計專業發展基金

會計界財政預算案問卷調查

回覆人數：849人

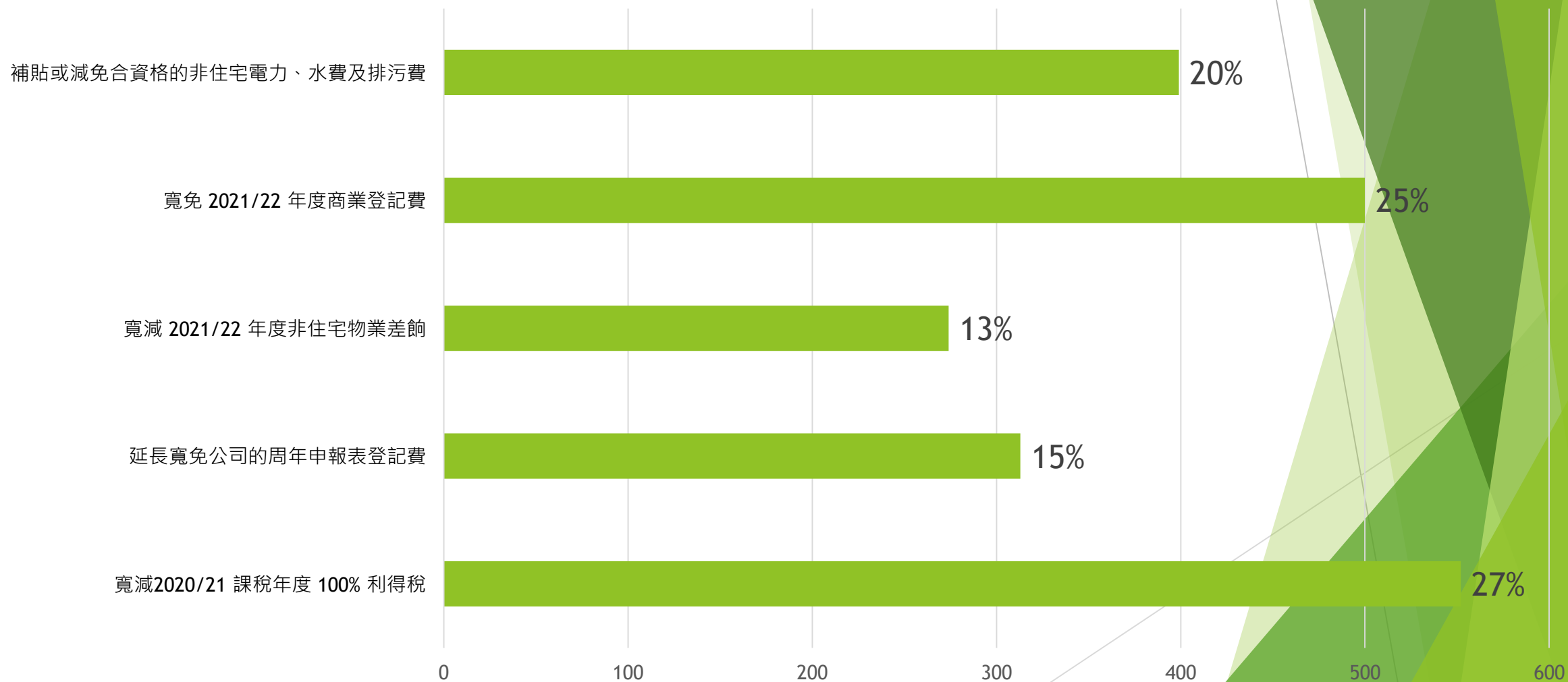
閣下最希望今年財政預算案推出針對個人的紓困措施？

(最多可選三項)



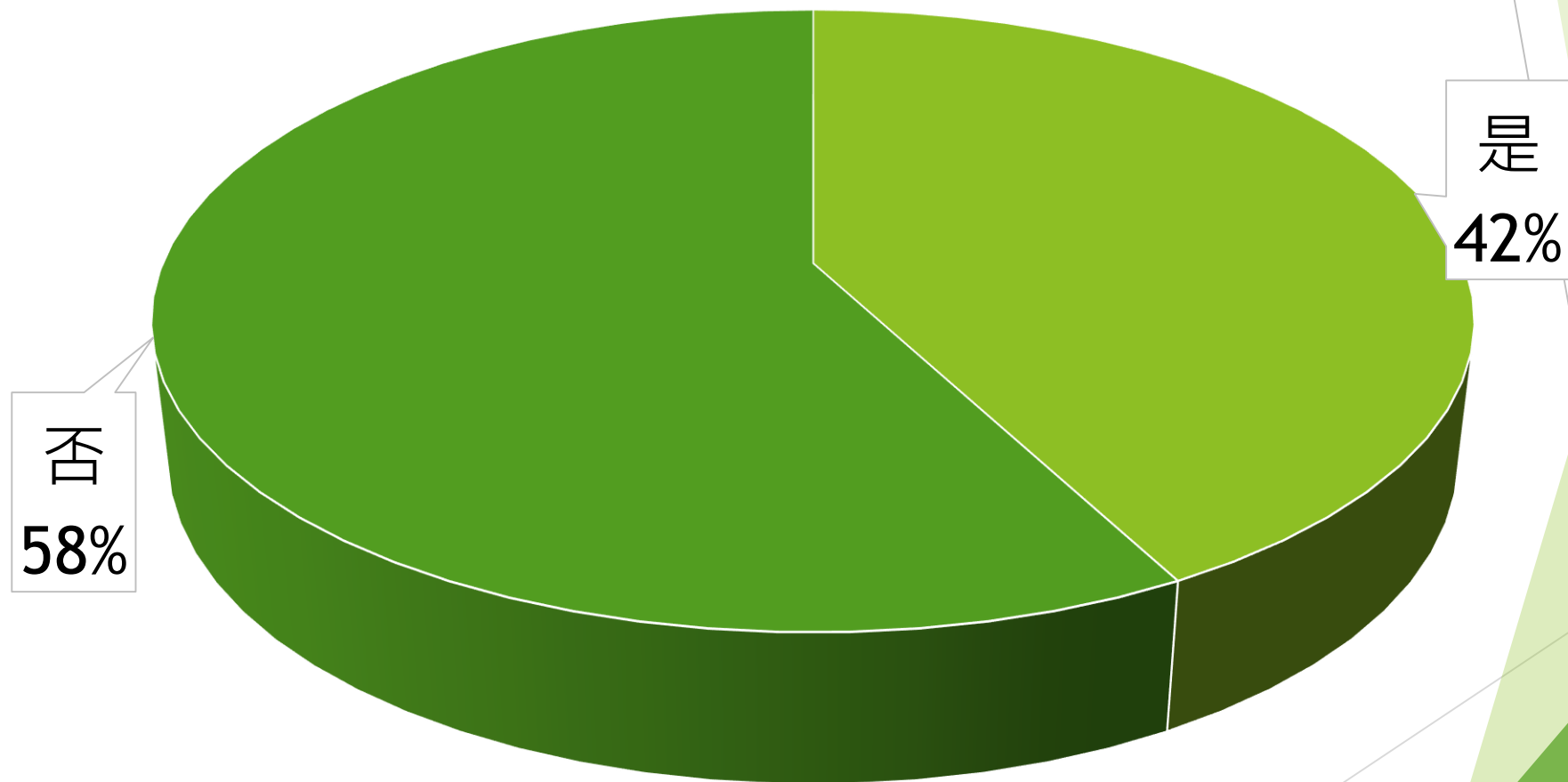
回覆人數：849人

閣下最希望今年財政預算案推出針對中小企的紓困措施？
(最多可選三項)



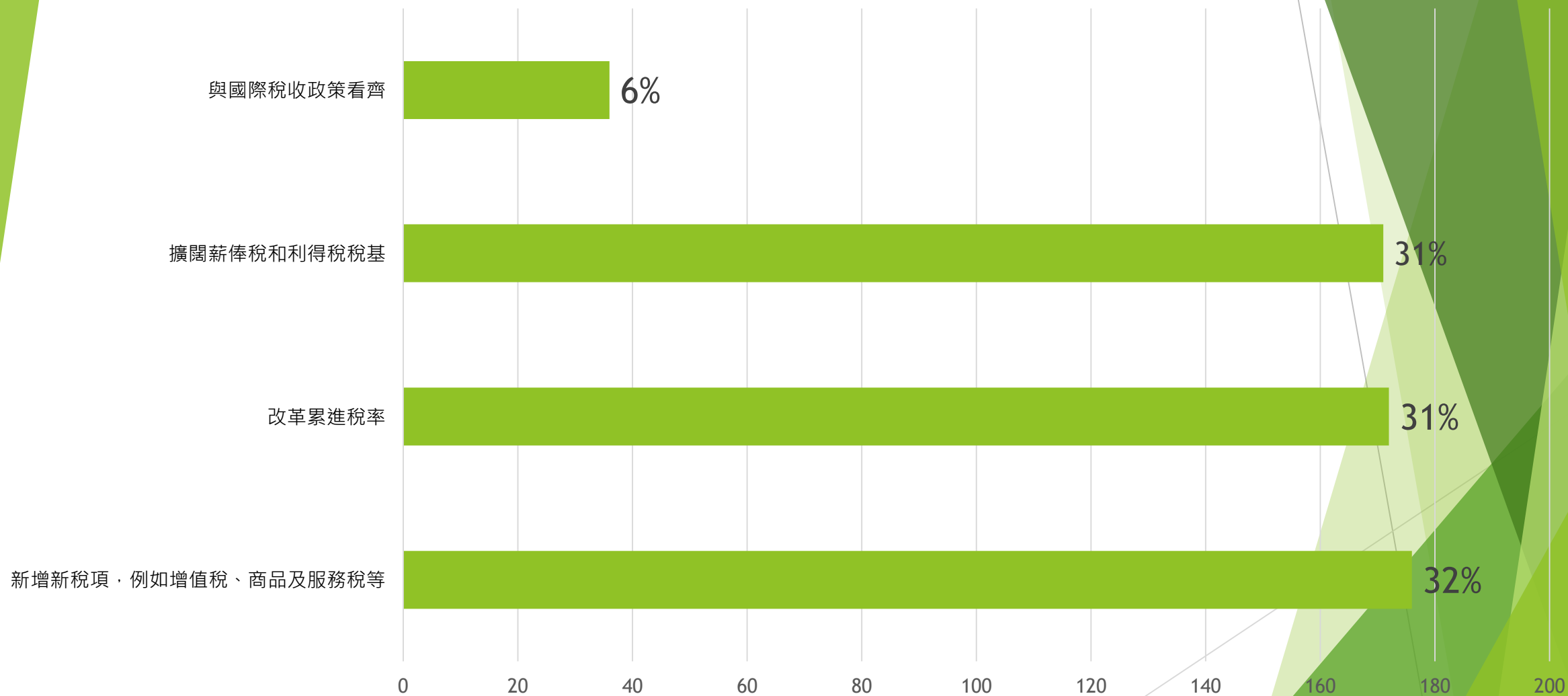
回覆人數：839人

閣下認為現行稅制是否需要改革？



回覆人數：377人

閣下認為現行稅制應如何改革？



其他意見：

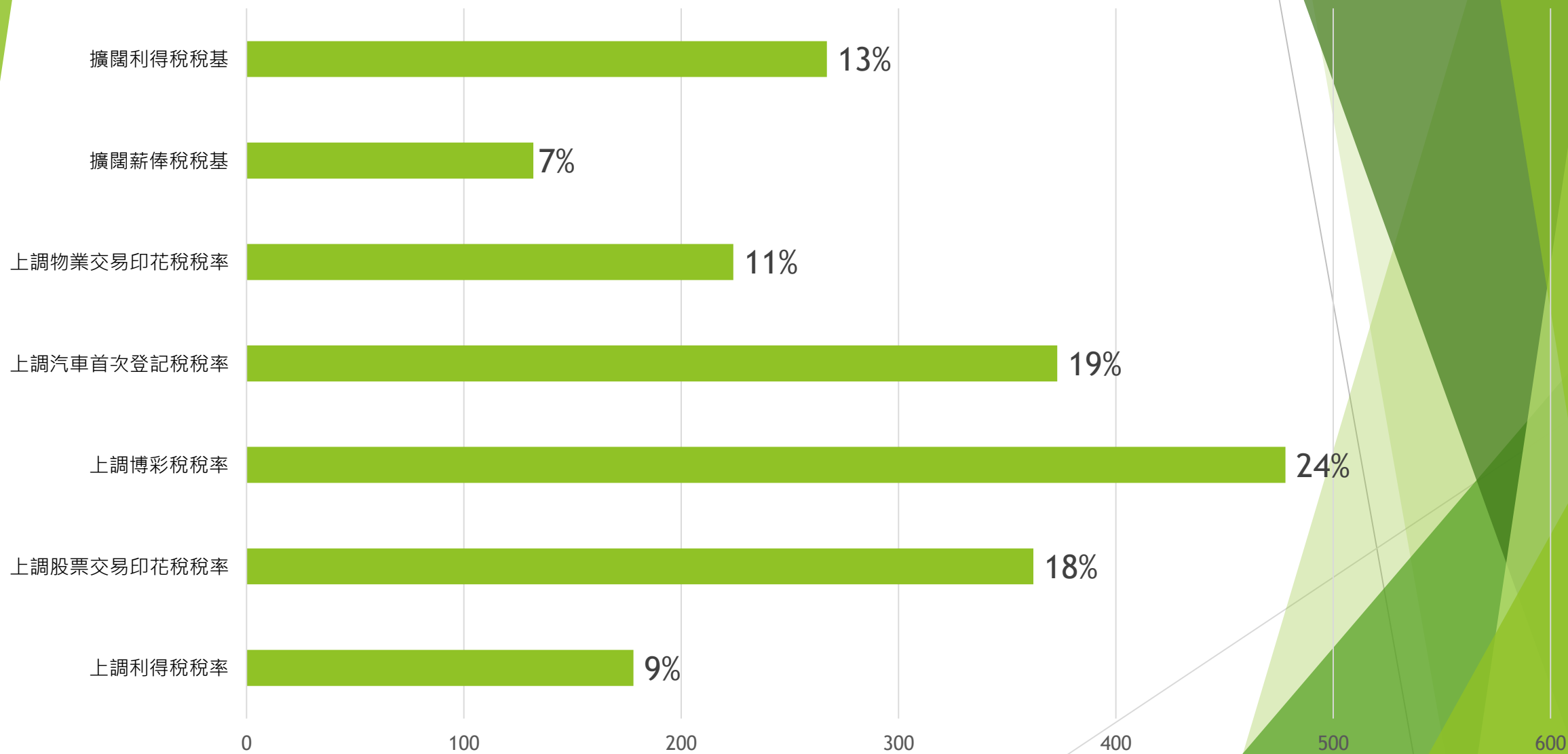
- ▶ 上調股票交易印花稅稅率
- ▶ 利得稅增多層累進稅率
- ▶ 陸路離境稅，透過交通工具徵收
- ▶ 物業資產稅，提高股票賣買稅，股票持有稅
- ▶ 以累進稅率針對租金收入徵收稅項（包括商業物業及小型住在物業）
- ▶ 股票及物業增值稅，樓宇空置稅
- ▶ 印花稅股本轉讓稅率可以提高

其他意見：

- ▶ dividend tax on listed companies
- ▶ Tax payer should enjoy the same tax deduction for dependent parents no matter they live with them or not. In the situation of HK, not many people have the space to live with parents after marriage.
- ▶ 改革累進稅率 higher income group (both individual and company) should pay more tax, not cap at a flat rate
- ▶ tax incentives for R&D, vaccine production, shipping and aircraft leasing sectors
- ▶ Commercial building allowance is granted to companies holding property for the purpose of attracting investment funds. There are too much liquid fund in the market under this low interest rate environment and resulting to ever increasing property value. Property holding is capital nature and is not subject to capital gain tax. Therefore it's fair to cancel the commercial building allowance given to property (especially for residential property) and also adding back those CBA previously claimed.

回覆人數：815人

閣下預期今年財政預算案推出的開源措施？(最多可選三項)



其他意見：

- ▶ (1) 政府已財困，不支持胡亂派錢，(2) 消費券最大受益者都是大商戶，絕不支持
- ▶ introduce capital gain tax
- ▶ cancel standard rate, impose higher tax rate for higher income (profit/salary)
- ▶ 不用開源。用得其所最重要
- ▶ 不應加稅
- ▶ 針對商業物業租金收入徵收額外稅項
- ▶ 資產增值稅。包括股票和物業