

(以港元為單位)

## 七. 所得稅

(一) 根據《市區重建局條例》第十九條，本局獲豁免繳交《稅務條例》(香港法例第一百一十二章)下的徵稅。

由於本年度內集團的附屬公司並無應課稅盈利，故未有提撥有關之香港利得稅準備(二零零六年：無)。

(二) 截至二零零七年三月三十一日，集團之一附屬公司有由資產免稅額引致之未確認可扣減的暫時差異及稅務虧損，分別為六百四十五萬七千元及三百五十萬五千元(二零零六年：分別為五百二十八萬三千元及三百一十八萬八千元)，可轉撥以抵銷未來應評稅收入。這些暫時差異及稅務虧損並無失效日期。

## 八. 年度盈餘

年度綜合盈餘包括本局財務報表內已列報之盈餘七億六千零五十八萬五千元(二零零六年：十五億七千八百七十三萬五千元)。

(expressed in Hong Kong Dollars)

## 7. Income tax expenses

(a) In accordance with Section 19 of the Urban Renewal Authority Ordinance, the Authority is exempted from taxation under the Inland Revenue Ordinance (Chapter 112).

No provision for Hong Kong profits tax has been made for the Group's subsidiaries as there are no assessable income for the year (2006: Nil).

(b) As at 31 March 2007, a subsidiary of the Group has unrecognised deductible temporary differences arising from capital allowance and tax losses of \$6,457,000 and \$3,505,000 respectively (2006: \$5,283,000 and \$3,188,000 respectively) to carry forward against future taxable income. These temporary differences and tax losses have no expiry date.

## 8. Surplus for the year

The consolidated surplus for the year includes a surplus of \$760,585,000 (2006: \$1,578,735,000) which has been dealt with in the financial statements of the Authority.