

12 TAXATION

稅項

		2001 二零零一年 HK\$'000 港幣千元	2000 二零零零年 HK\$'000 港幣千元
<i>The charge comprises:</i>	稅項包括：		
Hong Kong :	香港：		
Profits Tax calculated at 16% of the estimated assessable profit for the year	按本年度估計應課稅溢利以稅率16%計算之利得稅	15,220	80,324
Overprovision in prior years	往年備撥過多	(380)	(118)
		14,840	80,206
Taxation in other jurisdictions	其他司法權區稅項	4,251	7,931
		19,091	88,137
Deferred taxation (credit) charge (note 24)	遞延稅項(抵免)支出(附註24)	(1,211)	6,895
		17,880	95,032

Taxation in other jurisdictions is calculated at the rates prevailing in the respective jurisdictions, including other parts of the PRC excluding Hong Kong and overseas.

其他司法權區之稅項乃根據有關司法權區包括中華人民共和國除香港外之其他地區及海外之現行稅率計算。

The Group's profit arising from the manufacture of semiconductor equipment and materials in Singapore is non-taxable under a tax incentive scheme granted by the Singapore tax authority. The original tax exemption applies to profits arising for a period of 10 years from 1 January 1992 and expired on 31 December 2001. During the year, the Group's Singapore operation has obtained tax incentive covering certain new products under the Manufacturing Headquarters status for a term of 10 years, subject to the fulfilment of certain criteria during such period, from 1 January 2001.

根據新加坡稅務當局授與之稅務獎勵計劃，本集團在新加坡生產半導體設備及物料所產生之溢利毋須課稅。該項稅務豁免適用於由一九九二年一月一日起至二零零一年十二月三十一日止的十年期間所產生之溢利。於是年度內，集團新加坡分部獲當地政府頒發「生產總部」榮譽，其中包括對若干新產品的稅務優惠，自二零零一年一月一日起十年內，在新加坡分部履行若干條件下，該等優惠將為有效。

Deferred taxation is provided on timing differences that, in the opinion of the Directors, are expected to crystallise in the foreseeable future, after taking into consideration the medium term financial plans and projections. Details of deferred taxation are set out in note 24.

遞延稅項就董事會於考慮中期財務計劃及預測後，認為在可見將來會出現之時間差距而進行備撥。遞延稅項詳情載於附註24。

12 TAXATION (CONTINUED)

The amount of provided and unprovided deferred taxation (credit) charge for the year is as follows:

稅項(續)

本年度已備撥及未備撥之遞延稅項(抵免)支出款額如下：

	Provided 已備撥		Unprovided 未備撥	
	2001 二零零一年 HK\$'000 港幣千元	2000 二零零零年 HK\$'000 港幣千元	2001 二零零一年 HK\$'000 港幣千元	2000 二零零零年 HK\$'000 港幣千元
<i>Tax effect of timing differences attributable to:</i>				
Difference between depreciation allowances for tax purposes and depreciation charged in the financial statements				
Taxation losses				
Other timing differences				
	(2,040)	19,820	—	(31,610)
	(1,164)	(7,671)	—	13,694
	1,993	(5,254)	—	280
	(1,211)	6,895	—	(17,636)

13 NET PROFIT FOR THE YEAR

The net profit for the year dealt with in the financial statements of the Company amounted to HK\$528,758,000 (2000: HK\$491,333,000).

本年度淨溢利

已計入本公司財務報表之本年度淨溢利為港幣528,758,000元(二零零零年：港幣491,333,000元)。

14 DIVIDENDS

Interim dividend paid of 36 cents (2000: 30 cents) per share on 379,785,000 (2000: 378,000,000) shares

Proposed final dividend of 64 cents (2000: 85 cents) per share on 381,567,500 (2000: 379,785,000) shares

Underprovision of final dividend for prior year

股息

中期股息每股36仙(二零零零年：30仙)派發予379,785,000股(二零零零年：378,000,000股)

建議末期股息每股64仙(二零零零年：85仙)派發予381,567,500股(二零零零年：379,785,000股)

往年末期股息備撥不足

2001 二零零一年 HK\$'000 港幣千元	2000 二零零零年 HK\$'000 港幣千元
136,723	113,400
244,203	322,817
—	292
380,926	436,509

The final dividend of 64 cents (2000: 85 cents) per share has been proposed by the directors and is subject to approval by the shareholders in general meeting.

董事會建議派付末期股息每股64仙(二零零零年：85仙)，須待股東週年大會上獲通過後，方可分派。