

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2017-18

(Expressed in Hong Kong dollars)

	Original Estimate \$'000	Actual \$'000
Head 1 — DUTIES		
Subhead		
010 Hydrocarbon oils	3,999,224	3,747,272
020 Alcoholic beverages	430,579	523,286
030 Other alcohol products	4,038	4,769
050 Tobacco	6,499,615	6,425,638
Total	<u>10,933,456</u>	<u>10,700,965</u>
Head 2 — GENERAL RATES		
Subhead		
030 General Rates	<u>21,427,000</u>	<u>22,203,177</u>
Head 3 — INTERNAL REVENUE		
Subhead		
010 Bets and sweeps tax	21,552,423	21,959,119
030 Earnings and profits tax —		
020 Profits tax	139,000,000	139,100,219
030 Personal assessment	4,800,000	5,342,499
040 Property tax	3,200,000	3,447,839
050 Salaries tax	61,855,000	60,838,782
050 Estate duty	15,000	31,289
070 Stamp duties	53,000,000	95,172,761
080 Air passenger departure tax	2,719,840	2,736,811
Total	<u>286,142,263</u>	<u>328,629,319</u>
Head 4 — MOTOR VEHICLE TAXES		
Subhead		
010 First registration	<u>7,705,656</u>	<u>8,594,290</u>
Head 5 — FINES, FORFEITURES AND PENALTIES		
Subhead		
010 Court fines and statutory penalties	571,888	971,133
020 Forfeitures	106,404	528,202
030 Fixed penalty system (Traffic Contraventions)	544,672	607,015
040 Fixed penalty system (Criminal Proceedings)	206,553	214,876
050 Payments by civil servants	3,490	5,954
060 Fixed penalty system (Motor Vehicle Idling)	17	12
Total	<u>1,433,024</u>	<u>2,327,192</u>

General Revenue Account

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	Original Estimate \$'000	Actual \$'000
Head 6 — ROYALTIES AND CONCESSIONS		
Subhead		
020 Quarries and mining	101,762	129,433
030 Bridges and tunnels	2,299,888	2,301,464
070 Petrol filling	2,094	2,126
100 Parking	418,046	434,075
170 Vehicle examination	49,871	50,044
201 Slaughterhouse concessions	28,009	29,001
202 Other royalties and concessions	295,516	295,814
Total	3,195,186	3,241,957
 Head 7 — PROPERTIES AND INVESTMENTS		
Subhead		
010 Government land licences, government rents (other than those charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515)) and rents from short term tenancies	2,104,814	2,471,898
020 Rents from government quarters	876,650	886,862
030 Rents from government properties	1,612,701	1,657,376
040 Investment income and interest	15,124,000	15,625,529
060 Returns on equity investments in statutory agencies/corporations	9,756,015	10,885,314
080 Recovery from Housing Authority under current financial arrangement	578,922	242,898
090 Government rents charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515)	10,994,000	11,501,398
Total	41,047,102	43,271,275
 Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS		
Subhead		
010 Repayments of loans and advances	-	23
020 Pension contributions	4,637	4,349
030 Recovery of salaries and staff on-costs	3,227,063	2,844,887
040 Light and fuel in government buildings	23,498	21,223
050 Recovery of overpayments and losses	532,020	891,792
090 Other receipts	894,301	1,298,497

General Revenue Account

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	Original Estimate \$'000	Actual \$'000
Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS (Continued)		
Subhead		
110	Payments made by Trading Funds —	
001	126,790	32,791
002	3,401	3,533
003	267	422
	<u>4,811,977</u>	<u>5,097,517</u>
Total		
Head 10 — UTILITIES		
Subhead		
040	Marine ferry terminals —	
010	42,228	43,812
020	143,890	153,680
030	6,191	5,984
070	Waterworks —	
010	2,600,800	2,692,069
020	23,600	21,214
040	13,940	12,230
080	Sewage services —	
010	1,167,200	1,196,331
020	229,700	241,446
030	5,002	5,614
	<u>4,232,551</u>	<u>4,372,380</u>
Total		
Head 11 — FEES AND CHARGES		
Subhead		
022	Agriculture, Fisheries and Conservation Department —	
010	89,375	89,155
020	316	2,934
030	37,413	42,448
024	12,274	11,473
025	Architectural Services Department —	
025	395	1,475
030	455	455
026	7,164	7,198
027	37	30

Note:

- (a) In light of the judgment of the Court of Final Appeal on the judicial review case of the Office of the Communications Authority Trading Fund on 27 December 2017, trading funds are no longer required to pay notional profits tax to the Government. In 2017-18, notional profits tax received, before 27 December 2017, as revenue of the General Revenue Account from trading funds totalled \$33 million (2017: \$205 million).

General Revenue Account

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		Original Estimate \$'000	Actual \$'000
Head 11 — FEES AND CHARGES (Continued)			
Subhead			
028	Civil Aviation Department —		
010	Services to the Airport Authority	840,210	675,166
020	Aircraft en route navigation charges	346,087	374,560
030	Licences	75,956	67,761
040	Others	919	672
030	Correctional Services Department —		
010	Recovery other than cost of raw materials for correctional services industries	447	117
015	Laundry charges	3,244	3,252
020	Others	195	148
031	Customs and Excise Department —		
010	Import and export declarations	851,400	970,708
020	Bonded warehouse supervision charges	487	476
030	Clothing industry training levy service charges	56	52
040	Denaturing fees	291	278
071	Import and export licences	2,136	2,899
072	Warehouse licences	828	856
080	Miscellaneous licences	1,745	1,784
090	Storage fees	1	-
100	Others	16,541	39,732
032	Companies Registry —		
010	Licence and other fees	22,817	19,460
033	Civil Engineering and Development Department —		
010	Works executed on private account	484	6,677
011	Dangerous goods, mining and prospecting licences	1,945	1,817
012	Explosives permit and storage fees	24,110	15,388
013	Mud disposal	6,465	9,250
014	Disposal of construction waste at public fill reception facilities	1,108,000	793,358
030	Others	286	343
037	Department of Health —		
010	Dangerous drugs, pharmacy, poisons and other licences	24,818	24,265
030	Out-patient charges	37,534	38,107
040	Dental charges	8,598	8,598
050	Medical and health charges other than hospital, out-patient and dental charges	28,257	33,958
060	Registrations and certificates of medical and supplementary medical professionals	35,906	37,385
070	Others	549	1,387

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2017-18 (Continued)

	Original Estimate \$'000	Actual \$'000
Head 11 — FEES AND CHARGES (Continued)		
Subhead		
039	Drainage Services Department —	
010	Works executed on private account	8
030	Others	1,175
042	Electrical and Mechanical Services Department —	
025	Services to Electrical and Mechanical Services Trading Fund	44,120
027	Registration, certification and permit fees	52,908
030	Others	14
044	Environmental Protection Department —	
010	Chemical waste charging scheme	28,000
015	MARPOL waste charging scheme	5,200
017	Waste disposal charges	236,300
020	Licence and permit fees	18,918
030	Others	686
045	Fire Services Department —	
010	Dangerous goods licences	12,544
012	Official certificates and fire reports	8,982
020	Others	1,573
047	Government Secretariat: Office of the Government Chief Information Officer	7,866
048	Government Laboratory —	
015	Services to the Hospital Authority	1,976
020	Others	4,891
049	Food and Environmental Hygiene Department —	
010	Licences and permits	131,889
020	Meat inspection	19,945
030	Cemeteries and crematoria	65,518
040	Others	3,966
051	Government Property Agency —	
010	Management and air conditioning charges	65,534
020	Others	8,793
055	Government Secretariat: Commerce and Economic Development Bureau (Communications and Creative Industries Branch)	1,040
059	Government Logistics Department —	
010	Printing services	256,675
020	Advertisements	21,492
030	Government transport	22,824
040	Others	12,929

General Revenue Account

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		Original Estimate \$'000	Actual \$'000
Head 11 — FEES AND CHARGES (Continued)			
Subhead			
060	Highways Department —		
010	Works executed on private account	1,021	501
020	Excavation permits	167,671	169,282
030	Others	2,128	1,696
063	Home Affairs Department —		
015	Guesthouse licences	1,462	5,695
016	Clubhouse certificates	13,120	12,920
020	Karaoke establishments licences and permits	19	23
021	Entertainment licences	13,637	13,574
030	Others	2,759	3,139
070	Immigration Department —		
012	Chinese nationality applications	5,858	4,755
020	Travel documents	302,786	268,965
030	Visas, entry permits and extension of stay	140,595	130,539
040	Certification fees	11,519	11,478
060	Replacement of identity cards	49,099	48,790
070	Births and deaths registration fees	40,008	38,574
080	Marriage registration fees	71,283	61,448
090	Others	13,003	15,183
074	Information Services Department —		
010	Sale of publications	4,050	3,324
020	Others	943	4,423
076	Inland Revenue Department —		
010	Business registration fees	2,600,000	2,726,743
020	Others	22,000	29,161
078	Intellectual Property Department —		
010	Patents fees	22,712	25,519
020	Trade marks fees	178,554	186,483
030	Registered designs fees	7,783	8,074
040	Others	88	80
080	Judiciary —		
010	Commission	7,132	16,411
020	Court fees	151,212	176,377
030	Possession	214	411
040	Others	16,901	17,935

General Revenue Account

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		Original Estimate \$'000	Actual \$'000
Head 11 — FEES AND CHARGES (Continued)			
Subhead			
082	Buildings Department —		
010	Buildings Ordinance fees	251,523	282,877
020	Works executed on private account	78	64
030	Others	2,259	1,483
090	Labour Department	31,729	31,891
091	Lands Department —		
010	Administrative and legal land services	68,416	60,195
012	Lands Department consent fees and Government lease fees	4,406	7,700
013	Administrative fees for conveyancing services for FSI	210	318
020	Excavation permits	11,146	11,944
040	Works executed on private account	53	677
042	Services to KCRC	26,811	22,426
046	Services to MTRCL	28,452	31,277
050	Others	26,416	27,061
092	Department of Justice	2,463	2,254
094	Legal Aid Department	346,785	323,991
095	Leisure and Cultural Services Department —		
010	Admission and hire charges	733,833	790,734
020	Programme entry fees for recreational and sports activities	40,828	40,275
030	Licences	340	347
040	Others	28,079	34,592
100	Marine Department —		
010	Anchorage	20,087	37,076
020	Buoy	22,600	22,555
030	Permit fees	117,394	118,282
040	Cargo working area charges	124,819	119,010
050	Examination and registration fees	127,608	123,215
070	Vessel licences	42,992	43,437
080	Port and light dues	120,210	112,467
090	Port clearance fees	11,154	11,010
100	Survey fees	23,289	24,423
110	Others	5,544	6,556

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	Original Estimate \$'000	Actual \$'000
Head 11 — FEES AND CHARGES (Continued)		
Subhead		
116		
Official Receiver's Office —		
010	114,511	228,962
020	27,725	27,494
122		
Hong Kong Police Force —		
010	10,425	11,814
020	1,844	1,992
025	12,831	10,155
030	8,225	7,674
143		
Government Secretariat: Civil Service Bureau —		
010	7,688	8,371
020	4,704	6,558
030	712	694
148		
Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch) —		
010	18,825	7,048
030	4	6
151		
Government Secretariat: Security Bureau —		
010	18,455	18,351
090	50	49
152		
Government Secretariat: Commerce and Economic Development Bureau (Commerce, Industry and Tourism Branch)	-	206
155	12,534	13,822
156		
Government Secretariat: Education Bureau —		
020	5,900	5,813
030	3,700	3,976
160	1,360	1,490
162	3,899	4,302
168		
Hong Kong Observatory —		
010	114,208	108,331
020	1,019	1,065
170		
Social Welfare Department —		
010	22,066	23,278
020	802	906
173	34,020	31,891
Working Family and Student Financial Assistance Agency		

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		Original Estimate \$'000	Actual \$'000
Head 11 — FEES AND CHARGES (Continued)			
Subhead			
180	Office for Film, Newspaper and Article Administration —		
	020 Film censorship fees	4,246	4,098
	030 Others	713	717
181	Trade and Industry Department —		
	010 Application fees for certificates of origin	170	177
	040 Others	4,474	5,174
186	Transport Department —		
	010 Vehicle and driving licences	4,133,359	4,158,215
	030 Transfer of vehicle and registration mark, driving test and permits	341,885	370,742
	040 Traffic Accident Victims Assistance Scheme administration fee	2,003	2,369
	050 Vehicle examination fees	62,057	63,859
	055 Personalized vehicle registration mark	26,013	41,282
	060 Others	16,687	17,784
188	Treasury —		
	040 Others	64,518	62,517
200	Other bureaux/departments	44,352	47,519
	Total	<u>15,816,572</u>	<u>15,892,998</u>
Grand total		<u>396,744,787</u>	<u>444,331,070</u>