

# General Revenue Account

## ANALYSES OF VARIANCE BY REVENUE HEAD (FOR HEADS WITH ACTUAL REVENUE DIFFERENT FROM ORIGINAL ESTIMATE BY MORE THAN 10%)

(Expressed in Hong Kong dollars)

### **Head 2 — GENERAL RATES**

The increase of \$2,152.5 million was mainly due to the longer-than-expected time taken to settle the refund of overcharged rates arising from rating appeals.

### **Head 5 — FINES, FORFEITURES AND PENALTIES**

The increase of \$1,401.5 million was mainly due to the higher-than-expected revenue from court fines, fines ordered by the Securities and Futures Commission and forfeiture cases.