

# General Revenue Account

## STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2020-21

(Expressed in Hong Kong dollars)

|   | Original<br>Estimate<br>\$'000 | Actual<br>\$'000   |
|---|--------------------------------|--------------------|
| <b>Head 1 — DUTIES</b>                            |                                |                    |
| Subhead   |                                |                    |
| 010 Hydrocarbon oils                              | 3,755,840                      | 3,669,462          |
| 020 Alcoholic beverages                           | 567,416                        | 552,926            |
| 030 Other alcohol products                        | 4,681                          | 5,536              |
| 050 Tobacco                                       | 6,599,312                      | 7,624,032          |
| Total   | <u>10,927,249</u>              | <u>11,851,956</u>  |
| <b>Head 2 — GENERAL RATES</b>                     |                                |                    |
| Subhead   |                                |                    |
| 030 General Rates                                 | <u>19,483,000</u>              | <u>19,043,683</u>  |
| <b>Head 3 — INTERNAL REVENUE</b>                  |                                |                    |
| Subhead   |                                |                    |
| 010 Bets and sweeps tax                           | 22,200,000                     | 20,877,076         |
| 030 Earnings and profits tax —                    |                                |                    |
| 020 Profits tax                                   | 130,900,000                    | 135,539,666        |
| 030 Personal assessment                           | 7,230,000                      | 6,293,727          |
| 040 Property tax                                  | 4,000,000                      | 3,957,178          |
| 050 Salaries tax                                  | 59,910,000                     | 75,027,324         |
| 050 Estate duty                                   | 15,000                         | 7,393              |
| 070 Stamp duties                                  | 75,000,000                     | 89,044,620         |
| 080 Air passenger departure tax                   | 2,539,000                      | 100,510            |
| Total   | <u>301,794,000</u>             | <u>330,847,494</u> |
| <b>Head 4 — MOTOR VEHICLE TAXES</b>               |                                |                    |
| Subhead   |                                |                    |
| 010 First registration                            | <u>7,382,000</u>               | <u>6,594,409</u>   |
| <b>Head 5 — FINES, FORFEITURES AND PENALTIES</b>  |                                |                    |
| Subhead   |                                |                    |
| 010 Court fines and statutory penalties           | 551,000                        | 3,289,552          |
| 020 Forfeitures                                   | 110,000                        | 254,739            |
| 030 Fixed penalty system (Traffic Contraventions) | 679,900                        | 983,973            |
| 040 Fixed penalty system (Criminal Proceedings)   | 231,800                        | 223,041            |
| 050 Payments by civil servants                    | 5,850                          | 20,231             |
| 060 Fixed penalty system (Motor Vehicle Idling)   | 17                             | 4                  |
| Total   | <u>1,578,567</u>               | <u>4,771,540</u>   |

# General Revenue Account

## STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2020-21 *(Continued)*

|  | Original<br>Estimate<br>\$'000 | Actual<br>\$'000 |
|--|--------------------------------|------------------|
| <b>Head 6 — ROYALTIES AND CONCESSIONS</b>  |                                |                  |
| Subhead  |                                |                  |
| 020 Quarries and mining  | 96,717                         | 97,967           |
| 030 Bridges and tunnels  | 2,379,274                      | 1,943,308        |
| 070 Petrol filling   | 2,228                          | 2,172            |
| 100 Parking  | 447,450                        | 354,837          |
| 170 Vehicle examination  | 12,736                         | 2,331            |
| 201 Slaughterhouse concessions   | 33,000                         | -                |
| 202 Other royalties and concessions  | 595,971                        | 1,128,787        |
| Total  | 3,567,376                      | 3,529,402        |
| <br><b>Head 7 — PROPERTIES AND INVESTMENTS</b>   |                                |                  |
| 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 | 2,181,833                      | 1,397,485        |
| 020 Rents from government quarters   | 897,121                        | 930,674          |
| 030 Rents from government properties   | 1,262,971                      | 477,497          |
| 040 Investment income and interest   | 45,862,000                     | 41,848,599       |
| 060 Returns on equity investments in statutory agencies/corporations   | 5,561,009                      | 5,700,034        |
| 080 Recovery from Housing Authority under current financial arrangement  | 2,659,144                      | 3,120,496        |
| 090 Government rents charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515)  | 13,300,000                     | 12,836,883       |
| Total  | 71,724,078                     | 66,311,668       |
| <br><b>Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS</b>  |                                |                  |
| Subhead  |                                |                  |
| 010 Repayments of loans and advances   | -                              | 146              |
| 020 Pension contributions  | 2,750                          | 2,496            |
| 030 Recovery of salaries and staff on-costs  | 3,276,000                      | 2,298,590        |
| 040 Light and fuel in government buildings   | 20,150                         | 17,256           |
| 050 Recovery of overpayments and losses  | 719,920                        | 2,814,259        |
| 080 Transfers from Funds   | 84,000,000                     | 84,000,000       |
| 090 Other receipts   | 1,090,000                      | 700,624          |

# General Revenue Account

## STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2020-21 (Continued)

|   | Original<br>Estimate<br>\$'000 | Actual<br>\$'000  |
|---|--------------------------------|-------------------|
| <b>Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS</b> |                                |                   |
| <i>(Continued)</i>  |                                |                   |
| Subhead   |                                |                   |
| 110   |                                |                   |
| Payments made by Trading Funds —  |                                |                   |
| 001   | 114,200                        | 386,833           |
| 002   | 3,980                          | 4,182             |
| 003   | 230                            | 407               |
| Total   | <u>89,227,230</u>              | <u>90,224,793</u> |
| <b>Head 10 — UTILITIES</b>  |                                |                   |
| Subhead   |                                |                   |
| 040   |                                |                   |
| Marine ferry terminals —  |                                |                   |
| 010   | 35,886                         | 616               |
| 020   | 19,145                         | 311               |
| 030   | 1,847                          | 328               |
| 070   |                                |                   |
| Waterworks —  |                                |                   |
| 010   | 2,563,400                      | 2,376,524         |
| 020   | 23,500                         | 15,111            |
| 040   | 8,650                          | 10,168            |
| 080   |                                |                   |
| Sewage services —   |                                |                   |
| 010   | 1,123,000                      | 1,048,969         |
| 020   | 53,000                         | 38,377            |
| 030   | 6,083                          | 5,764             |
| Total   | <u>3,834,511</u>               | <u>3,496,168</u>  |
| <b>Head 11 — FEES AND CHARGES</b>                                       |                                |                   |
| Subhead   |                                |                   |
| 022   |                                |                   |
| Agriculture, Fisheries and Conservation Department —                    |                                |                   |
| 010   | 68,411                         | 19,241            |
| 020   | 286                            | 289               |
| 030   | 43,280                         | 39,225            |
| 024   | 12,989                         | 12,323            |
| 025   |                                |                   |
| Architectural Services Department —                                     |                                |                   |
| 025   | 1,079                          | 643               |
| 030   | 556                            | 405               |
| 026   | 518                            | 713               |
| 027   | 44                             | 31                |

# General Revenue Account

## STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2020-21 *(Continued)*

|  | Original<br>Estimate<br>\$'000                 | Actual<br>\$'000 |
|--|--|------------------|
| <b>Head 11 — FEES AND CHARGES <i>(Continued)</i></b> |  |                  |
| Subhead  |  |                  |
| 028  | Civil Aviation Department —                    |                  |
| 010  | 728,028  | <b>530,015</b>   |
| 020  | 571,293  | <b>136,809</b>   |
| 030  | 89,911   | <b>20,550</b>    |
| 040  | 471  | <b>368</b>       |
| 030  | Correctional Services Department —             |                  |
| 010  | 130  | <b>141</b>       |
| 015  | 3,200  | <b>3,274</b>     |
| 020  | 130  | <b>116</b>       |
| 031  | Customs and Excise Department —                |                  |
| 010  | 439,461  | <b>430,253</b>   |
| 020  | 456  | <b>205</b>       |
| 030  | 50   | <b>51</b>        |
| 040  | 303  | <b>259</b>       |
| 071  | 3,468  | <b>2,767</b>     |
| 072  | 831  | <b>911</b>       |
| 080  | 1,942  | <b>2,072</b>     |
| 090  | 1  | -                |
| 100  | 13,679   | <b>15,698</b>    |
| 032  | Companies Registry —                           |                  |
| 010  | 23,639   | <b>27,824</b>    |
| 033  | Civil Engineering and Development Department — |                  |
| 010  | 138  | <b>59</b>        |
| 011  | 999  | -                |
| 012  | 17,807   | <b>14</b>        |
| 013  | 16,000   | <b>11,940</b>    |
| 014  | 926,000  | <b>882,790</b>   |
| 030  | 137  | <b>113</b>       |
| 037  | Department of Health —                         |                  |
| 010  | 31,158   | <b>31,323</b>    |
| 030  | 37,669   | <b>23,081</b>    |
| 040  | 12,110   | <b>11,107</b>    |
| 050  | 34,375   | <b>16,194</b>    |
| 060  | 41,904   | <b>10,071</b>    |
| 070  | 1,241  | <b>2,305</b>     |

# General Revenue Account

## STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2020-21 (Continued)

|   |   | Original<br>Estimate<br>\$'000 | Actual<br>\$'000 |
|---|---|--------------------------------|------------------|
| <b>Head 11 — FEES AND CHARGES (Continued)</b> |   |                                |                  |
| Subhead                                       |   |                                |                  |
| 039   | Drainage Services Department —  |                                |                  |
| 010   | Works executed on private account   | -                              | 1                |
| 030   | Others  | 1,481                          | 1,343            |
| 042   | Electrical and Mechanical Services Department —   |                                |                  |
| 025   | Services to Electrical and Mechanical Services Trading Fund   | 50,937                         | 46,715           |
| 027   | Registration, certification and permit fees   | 54,922                         | 52,317           |
| 030   | Others  | 17                             | 1                |
| 044   | Environmental Protection Department —   |                                |                  |
| 010   | Chemical waste charging scheme  | 35,000                         | 27,899           |
| 015   | MARPOL waste charging scheme  | 4,400                          | 3,806            |
| 017   | Waste disposal charges  | 235,100                        | 207,729          |
| 020   | Licence and permit fees   | 19,842                         | 17,103           |
| 025   | Producer Responsibility Scheme  | 238,067                        | 246,403          |
| 030   | Others  | 1,890                          | 1,961            |
| 045   | Fire Services Department —  |                                |                  |
| 010   | Dangerous goods licences  | 13,488                         | 13,563           |
| 012   | Official certificates and fire reports  | 10,257                         | 7,657            |
| 020   | Others  | 1,803                          | 1,372            |
| 047   | Government Secretariat: Office of the Government Chief<br>Information Officer                                       | 21,477                         | 22,782           |
| 048   | Government Laboratory —   |                                |                  |
| 015   | Services to the Hospital Authority  | 1,847                          | 1,807            |
| 020   | Others  | 5,000                          | 1,269            |
| 049   | Food and Environmental Hygiene Department —   |                                |                  |
| 010   | Licences and permits  | 136,482                        | 22,462           |
| 020   | Meat inspection   | 899                            | 309              |
| 030   | Cemeteries and crematoria   | 185,588                        | 145,580          |
| 040   | Others  | 5,609                          | 5,367            |
| 051   | Government Property Agency —  |                                |                  |
| 010   | Management and air conditioning charges   | 67,774                         | 59,195           |
| 020   | Others  | 9,369                          | 8,558            |
| 055   | Government Secretariat: Commerce and Economic Development<br>Bureau (Communications and Creative Industries Branch) | 1,050                          | 451              |
| 059   | Government Logistics Department —   |                                |                  |
| 010   | Printing services   | 300,837                        | 280,583          |
| 020   | Advertisements  | 20,646                         | 20,198           |
| 030   | Government transport  | 26,595                         | 48,472           |
| 040   | Others  | 11,590                         | 16,845           |

# General Revenue Account

## STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2020-21 (Continued)

|   |   | Original<br>Estimate<br>\$'000 | Actual<br>\$'000 |
|---|---|--------------------------------|------------------|
| <b>Head 11 — FEES AND CHARGES (Continued)</b> |   |                                |                  |
| Subhead                                       |   |                                |                  |
| 060   | Highways Department —                       |                                |                  |
| 010   | Works executed on private account           | 650                            | 1,107            |
| 020   | Excavation permits                          | 153,974                        | 206,747          |
| 030   | Others                                      | 1,800                          | 1,680            |
| 063   | Home Affairs Department —                   |                                |                  |
| 015   | Guesthouse licences                         | 8,905                          | 3,622            |
| 016   | Clubhouse certificates                      | 12,894                         | 7,515            |
| 020   | Karaoke establishments licences and permits | 13                             | 8                |
| 021   | Entertainment licences                      | 13,305                         | 11,437           |
| 030   | Others                                      | 2,987                          | 1,514            |
| 070   | Immigration Department —                    |                                |                  |
| 012   | Chinese nationality applications            | 5,724                          | 4,039            |
| 020   | Travel documents                            | 284,414                        | 88,341           |
| 030   | Visas, entry permits and extension of stay  | 179,671                        | 171,256          |
| 040   | Certification fees                          | 13,070                         | 5,018            |
| 060   | Replacement of identity cards               | 48,211                         | 28,474           |
| 070   | Births and deaths registration fees         | 45,103                         | 39,323           |
| 080   | Marriage registration fees                  | 61,571                         | 34,933           |
| 090   | Others                                      | 12,317                         | 11,871           |
| 074   | Information Services Department —           |                                |                  |
| 010   | Sale of publications                        | 2,444                          | 1,788            |
| 020   | Others                                      | 1,484                          | 1,861            |
| 076   | Inland Revenue Department —                 |                                |                  |
| 010   | Business registration fees                  | 130,000                        | 73,031           |
| 020   | Others                                      | 32,525                         | 40,837           |
| 078   | Intellectual Property Department —          |                                |                  |
| 010   | Patents fees                                | 26,313                         | 31,473           |
| 020   | Trade marks fees                            | 181,255                        | 165,793          |
| 030   | Registered designs fees                     | 8,644                          | 8,157            |
| 040   | Others                                      | 58                             | 1,435            |
| 080   | Judiciary —                                 |                                |                  |
| 010   | Commission                                  | 8,028                          | 14,751           |
| 020   | Court fees                                  | 170,314                        | 172,779          |
| 030   | Possession                                  | 4,203                          | 4,344            |
| 040   | Others                                      | 26,098                         | 23,543           |

# General Revenue Account

## STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2020-21 (Continued)

|   |   | Original<br>Estimate<br>\$'000 | Actual<br>\$'000 |
|---|---|--------------------------------|------------------|
| <b>Head 11 — FEES AND CHARGES (Continued)</b> |   |                                |                  |
| Subhead                                       |   |                                |                  |
| 082   | Buildings Department —                                      |                                |                  |
| 010   | Buildings Ordinance fees                                    | 188,905                        | <b>199,000</b>   |
| 020   | Works executed on private account                           | 28                             | <b>49</b>        |
| 030   | Others  | 5,027                          | <b>4,943</b>     |
| 090   | Labour Department   | 34,737                         | <b>33,963</b>    |
| 091   | Lands Department —  |                                |                  |
| 010   | Administrative and legal land services                      | 62,466                         | <b>46,397</b>    |
| 012   | Lands Department consent fees and Government lease fees     | 8,463                          | <b>7,507</b>     |
| 013   | Administrative fees for conveyancing services for FSI       | 200                            | <b>96</b>        |
| 020   | Excavation permits  | 12,612                         | <b>10,019</b>    |
| 040   | Works executed on private account                           | 1,090                          | <b>157</b>       |
| 042   | Services to KCRC  | 23,673                         | <b>24,720</b>    |
| 046   | Services to MTRCL   | 43,837                         | <b>1,189</b>     |
| 050   | Others  | 29,349                         | <b>23,253</b>    |
| 092   | Department of Justice                                       | 2,647                          | <b>2,618</b>     |
| 094   | Legal Aid Department  | 394,075                        | <b>411,689</b>   |
| 095   | Leisure and Cultural Services Department —                  |                                |                  |
| 010   | Admission and hire charges                                  | 773,354                        | <b>232,433</b>   |
| 020   | Programme entry fees for recreational and sports activities | 42,144                         | <b>7,211</b>     |
| 030   | Licences  | 273                            | <b>248</b>       |
| 040   | Others  | 27,384                         | <b>7,689</b>     |
| 100   | Marine Department —   |                                |                  |
| 010   | Anchorage   | 22,810                         | <b>29,025</b>    |
| 020   | Buoy  | 20,242                         | <b>17,634</b>    |
| 030   | Permit fees   | 44,276                         | <b>1,385</b>     |
| 040   | Cargo working area charges                                  | 81,557                         | <b>21,518</b>    |
| 050   | Examination and registration fees                           | 129,631                        | <b>131,324</b>   |
| 070   | Vessel licences   | 32,768                         | <b>22,472</b>    |
| 080   | Port and light dues   | 98,677                         | <b>3,421</b>     |
| 090   | Port clearance fees   | 9,748                          | <b>4,534</b>     |
| 100   | Survey fees   | 19,070                         | <b>11,456</b>    |
| 110   | Others  | 7,518                          | <b>7,956</b>     |

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|   | Original<br>Estimate<br>\$'000 | Actual<br>\$'000 |
|---|--------------------------------|------------------|
| <b>Head 11 — FEES AND CHARGES <i>(Continued)</i></b>  |                                |                  |
| Subhead   |                                |                  |
| 116 Official Receiver's Office —  |                                |                  |
| 010 Bankruptcy  | 102,271                        | <b>109,065</b>   |
| 020 Liquidation   | 32,700                         | <b>30,001</b>    |
| 122 Hong Kong Police Force —  |                                |                  |
| 010 Confirmation of criminal record   | 12,193                         | <b>13,439</b>    |
| 020 Establishments and trades licences  | 2,204                          | <b>1,437</b>     |
| 025 Security personnel permits  | 11,411                         | <b>14,395</b>    |
| 030 Others  | 10,228                         | <b>9,621</b>     |
| 143 Government Secretariat: Civil Service Bureau —  |                                |                  |
| 010 Translation and interpretation services   | 7,361                          | <b>5,077</b>     |
| 020 Training and development services   | 7,452                          | <b>4,376</b>     |
| 030 Others  | 656                            | <b>5</b>         |
| 148 Government Secretariat: Financial Services and the Treasury Bureau<br>(Financial Services Branch) —         |                                |                  |
| 030 Others  | 2                              | <b>1</b>         |
| 151 Government Secretariat: Security Bureau —   |                                |                  |
| 010 Security companies  | 21,362                         | <b>21,506</b>    |
| 090 Others  | 51                             | <b>55</b>        |
| 152 Government Secretariat: Commerce and Economic Development<br>Bureau (Commerce, Industry and Tourism Branch) | 5,190                          | <b>242</b>       |
| 155 Government Secretariat: Innovation and Technology Commission  | 15,496                         | <b>17,502</b>    |
| 156 Government Secretariat: Education Bureau —  |                                |                  |
| 020 Grant and subsidised schools provident funds — supervision<br>fees  | 6,367                          | <b>5,937</b>     |
| 030 Others  | 4,497                          | <b>2,742</b>     |
| 160 Radio Television Hong Kong  | 1,398                          | <b>1,966</b>     |
| 162 Rating and Valuation Department   | 4,885                          | <b>4,615</b>     |
| 168 Hong Kong Observatory —   |                                |                  |
| 010 Services to the Airport Authority   | 143,967                        | <b>139,688</b>   |
| 020 Others  | 978                            | <b>929</b>       |
| 170 Social Welfare Department —   |                                |                  |
| 010 Traffic Accident Victims Assistance Scheme administration<br>fee  | 26,471                         | <b>27,573</b>    |
| 020 Others  | 677                            | <b>560</b>       |
| 173 Working Family and Student Financial Assistance Agency  | 34,939                         | <b>10,451</b>    |

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|--|---|--------------------|
| <b>Head 11 — FEES AND CHARGES <i>(Continued)</i></b> |   |                    |
| Subhead  |   |                    |
| 180  | Office for Film, Newspaper and Article Administration — |                    |
| 020  | 3,382   | 1,848              |
| 030  | 604   | 1,062              |
| 181  | Trade and Industry Department —                         |                    |
| 010  | 390   | 289                |
| 040  | 4,098   | 3,797              |
| 186  | Transport Department —                                  |                    |
| 010  | 3,814,672   | 3,619,928          |
| 030  | 365,496   | 306,924            |
| 040  | 2,556   | 1,930              |
| 050  | 28,305  | 22,578             |
| 055  | 30,597  | 29,079             |
| 060  | 15,503  | 16,872             |
| 188  | Treasury —  |                    |
| 040  | 71,159  | 69,374             |
| 200  | 49,953  | 52,200             |
|  | <u>12,977,668</u>                                       | <u>10,462,575</u>  |
|  |   |                    |
| Grand total  | <u>522,495,679</u>                                      | <u>547,133,688</u> |