

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 4 — MOTOR VEHICLE TAXES

The decrease of \$787.6 million was mainly due to the lower than expected number of vehicles subject to first registration.

Head 5 — FINES, FORFEITURES AND PENALTIES

The increase of \$3,193 million was mainly due to the higher than expected revenue from fines ordered by the Securities and Futures Commission.

Head 11 — FEES AND CHARGES

The decrease of \$2,515.1 million was mainly due to the implementation of extended and new waivers/concessions on various government fees and charges arising from Government's helping measures for businesses and the lower than expected receipts from some fees and charges in 2020-21.