

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23

(Expressed in Hong Kong dollars)

| | Original Estimate \$'000 | Actual \$'000 |
|---|--------------------------------|--------------------|
| Head 1 — DUTIES | | |
| Subhead | | |
| 010 Hydrocarbon oils | 3,922,731 | 3,329,496 |
| 020 Alcoholic beverages | 717,201 | 714,515 |
| 030 Other alcohol products | 7,376 | 6,560 |
| 050 Tobacco | 8,189,331 | 7,931,480 |
| Total | <u>12,836,639</u> | <u>11,982,051</u> |
| Head 2 — GENERAL RATES | | |
| Subhead | | |
| 030 General Rates | <u>18,982,000</u> | <u>19,099,987</u> |
| Head 3 — INTERNAL REVENUE | | |
| Subhead | | |
| 010 Bets and sweeps tax | 25,800,000 | 25,823,885 |
| 030 Earnings and profits tax — | | |
| 020 Profits tax | 167,660,000 | 174,212,471 |
| 030 Personal assessment | 6,610,000 | 6,719,841 |
| 040 Property tax | 4,000,000 | 3,842,152 |
| 050 Salaries tax | 72,850,000 | 79,490,374 |
| 050 Estate duty | 10,000 | 8,792 |
| 070 Stamp duties | 113,000,000 | 69,976,545 |
| 080 Air passenger departure tax | 277,540 | 393,563 |
| Total | <u>390,207,540</u> | <u>360,467,623</u> |
| Head 4 — MOTOR VEHICLE TAXES | | |
| Subhead | | |
| 010 First registration | <u>6,773,000</u> | <u>4,966,455</u> |
| Head 5 — FINES, FORFEITURES AND PENALTIES | | |
| Subhead | | |
| 010 Court fines and statutory penalties | 531,000 | 722,643 |
| 020 Forfeitures | 67,000 | 246,524 |
| 030 Fixed penalty system (Traffic Contraventions) | 1,179,000 | 1,127,625 |
| 040 Fixed penalty system (Criminal Proceedings) | 240,900 | 254,603 |
| 050 Payments by civil servants | 11,190 | 18,160 |
| 060 Fixed penalty system (Motor Vehicle Idling) | 8 | 15 |
| Total | <u>2,029,098</u> | <u>2,369,570</u> |

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 *(Continued)*

| | Original Estimate \$'000 | Actual \$'000 |
|--|--------------------------------|------------------|
| Head 6 — ROYALTIES AND CONCESSIONS | | |
| Subhead | | |
| 020 Quarries and mining | 95,033 | 99,772 |
| 030 Bridges and tunnels | 2,159,015 | 1,989,202 |
| 070 Petrol filling | 2,601 | 2,318 |
| 100 Parking | 463,778 | 475,619 |
| 170 Vehicle examination | 1,542 | 1,802 |
| 201 Slaughterhouse concessions | 33,000 | - |
| 202 Other royalties and concessions | 789,191 | 915,159 |
| Total | 3,544,160 | 3,483,872 |
| 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 | 1,709,216 | 1,681,995 |
| 020 Rents from government quarters | 957,636 | 1,033,994 |
| 030 Rents from government properties | 879,481 | 646,755 |
| 040 Investment income and interest | 16,099,000 | 15,436,448 |
| 060 Returns on equity investments in statutory agencies/corporations | 7,700,034 | 8,673,210 |
| 080 Recovery from Housing Authority under current financial arrangement | 1,385,893 | 1,414,197 |
| 090 Government rents charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515) | 12,488,000 | 12,434,236 |
| Total | 41,219,260 | 41,320,835 |
| Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS | | |
| Subhead | | |
| 010 Repayments of loans and advances | - | 217,073 |
| 020 Pension contributions | 1,660 | 1,610 |
| 030 Recovery of salaries and staff on-costs | 2,517,700 | 2,010,455 |
| 040 Light and fuel in government buildings | 20,640 | 24,624 |
| 050 Recovery of overpayments and losses | 1,051,680 | 3,913,511 |
| 080 Transfers from Funds | 100,000,000 | 100,000,000 |
| 090 Other receipts | 4,881,000 | 894,442 |

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STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 (Continued)

| | Original Estimate \$'000 | Actual \$'000 |
|---|--|--------------------|
| Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS | | |
| <i>(Continued)</i> | | |
| Subhead | | |
| 110 | Payments made by Trading Funds — | |
| 001 | 143,041 | 941,601 |
| 002 | 4,295 | 4,574 |
| 003 | 333 | 447 |
| | <u>108,620,349</u> | <u>108,008,337</u> |
| Total | | |
| Head 10 — UTILITIES | | |
| Subhead | | |
| 040 | Marine ferry terminals — | |
| 010 | 8,328 | 1,501 |
| 030 | 771 | 218 |
| 070 | Waterworks — | |
| 010 | 2,516,100 | 2,180,363 |
| 020 | 17,448 | 14,346 |
| 040 | 12,100 | 13,594 |
| 080 | Sewage services — | |
| 010 | 1,082,840 | 984,785 |
| 020 | - | 1,408 |
| 030 | 5,804 | 5,839 |
| | <u>3,643,391</u> | <u>3,202,054</u> |
| Total | | |
| Head 11 — FEES AND CHARGES | | |
| Subhead | | |
| 022 | Agriculture, Fisheries and Conservation Department — | |
| 010 | 56,984 | 21,079 |
| 020 | 324 | 442 |
| 030 | 43,357 | 46,515 |
| 024 | 10,164 | 14,401 |
| 025 | Architectural Services Department — | |
| 025 | 1,160 | 695 |
| 030 | 423 | 407 |
| 026 | 483 | 467 |
| 027 | 37 | 43 |

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 (Continued)

| | | Original Estimate \$'000 | Actual \$'000 |
|---|---|--------------------------------|------------------|
| Head 11 — FEES AND CHARGES (Continued) | | | |
| Subhead | | | |
| 028 | Civil Aviation Department — | | |
| 010 | Services to the Airport Authority | 782,720 | 739,382 |
| 020 | Aircraft en route navigation charges | 137,001 | 180,731 |
| 030 | Licences | 21,649 | 21,594 |
| 040 | Others | 308 | 386 |
| 030 | Correctional Services Department — | | |
| 010 | Recovery other than cost of raw materials for correctional services industries | 110 | 60 |
| 015 | Laundry charges | 3,230 | 3,225 |
| 020 | Others | 130 | 162 |
| 031 | Customs and Excise Department — | | |
| 010 | Import and export declarations | 505,748 | 376,026 |
| 020 | Bonded warehouse supervision charges | 529 | 181 |
| 030 | Clothing industry training levy service charges | 64 | 50 |
| 040 | Denaturing fees | 231 | 233 |
| 071 | Import and export licences | 3,359 | 4,064 |
| 072 | Warehouse licences | 938 | 938 |
| 080 | Miscellaneous licences | 2,024 | 2,037 |
| 090 | Storage fees | 1 | 3 |
| 100 | Others | 9,316 | 12,080 |
| 032 | Companies Registry — | | |
| 010 | Licence and other fees | 24,534 | 22,207 |
| 033 | Civil Engineering and Development Department — | | |
| 010 | Works executed on private account | 231 | 138 |
| 012 | Explosives permit and storage fees | 27 | - |
| 013 | Mud disposal | 22,440 | 16,191 |
| 014 | Disposal of construction waste | 886,000 | 872,853 |
| 030 | Others | 104 | 83 |
| 037 | Department of Health — | | |
| 010 | Dangerous drugs, pharmacy, poisons and other licences | 27,953 | 30,427 |
| 030 | Out-patient charges | 29,746 | 27,475 |
| 040 | Dental charges | 11,532 | 10,664 |
| 050 | Medical and health charges other than hospital, out-patient and dental charges | 24,115 | 25,108 |
| 060 | Registrations and certificates of medical and supplementary medical professionals | 11,604 | 12,554 |
| 070 | Others | 1,723 | 1,139 |

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 (Continued)

| | Original Estimate \$'000 | Actual \$'000 |
|---|--------------------------------|------------------|
| Head 11 — FEES AND CHARGES (Continued) | | |
| Subhead | | |
| 039 | | |
| 030 | | |
| 030 | 1,373 | 1,130 |
| 042 | | |
| 025 | 47,883 | 43,727 |
| 027 | 60,309 | 59,250 |
| 030 | 7 | 12 |
| 044 | | |
| 010 | 26,400 | 17,696 |
| 015 | 4,970 | 1,977 |
| 017 | 217,710 | 230,049 |
| 020 | 19,021 | 20,762 |
| 025 | 296,806 | 296,182 |
| 030 | 1,667 | 1,540 |
| 045 | | |
| 010 | 13,396 | 11,874 |
| 012 | 7,955 | 8,801 |
| 020 | 1,730 | 2,343 |
| 047 | 17,653 | 20,920 |
| 048 | | |
| 015 | 1,847 | 1,862 |
| 020 | 1,638 | 2,091 |
| 049 | | |
| 010 | 16,343 | 20,425 |
| 020 | 7,985 | 3,320 |
| 030 | 124,222 | 141,205 |
| 040 | 5,487 | 6,977 |
| 051 | | |
| 010 | 76,477 | 79,041 |
| 020 | 9,099 | 7,666 |
| 055 | 860 | 243 |
| 059 | | |
| 010 | 321,199 | 320,252 |
| 020 | 19,919 | 21,746 |
| 030 | 47,185 | 47,384 |
| 040 | 15,219 | 18,907 |

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 *(Continued)*

| | Original Estimate \$'000 | Actual \$'000 |
|--|------------------------------------|------------------|
| Head 11 — FEES AND CHARGES <i>(Continued)</i> | | |
| Subhead | | |
| 060 | Highways Department — | |
| 010 | 650 | 1,189 |
| 020 | 300,137 | 242,647 |
| 030 | 1,773 | 2,155 |
| 063 | Home Affairs Department — | |
| 015 | 1,710 | 4,891 |
| 016 | - | 180 |
| 020 | - | 15 |
| 021 | 12,225 | 11,663 |
| 030 | 2,498 | 2,172 |
| 070 | Immigration Department — | |
| 012 | 4,500 | 4,860 |
| 020 | 175,741 | 397,014 |
| 030 | 179,075 | 210,237 |
| 040 | 11,880 | 14,779 |
| 060 | 43,612 | 36,241 |
| 070 | 40,015 | 41,451 |
| 080 | 47,396 | 52,575 |
| 090 | 8,121 | 10,387 |
| 074 | Information Services Department — | |
| 010 | 1,686 | 1,490 |
| 020 | 1,828 | 1,471 |
| 076 | Inland Revenue Department — | |
| 010 | 110,000 | 128,926 |
| 020 | 38,102 | 49,150 |
| 078 | Intellectual Property Department — | |
| 010 | 32,477 | 32,248 |
| 020 | 180,024 | 165,711 |
| 030 | 8,419 | 8,265 |
| 040 | 127 | 119 |
| 080 | Judiciary — | |
| 010 | 11,010 | 9,682 |
| 020 | 177,755 | 181,123 |
| 030 | 4,925 | 4,102 |
| 040 | 25,395 | 28,432 |

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 (Continued)

| | | Original Estimate \$'000 | Actual \$'000 |
|---|---|--------------------------------|------------------|
| Head 11 — FEES AND CHARGES (Continued) | | | |
| Subhead | | | |
| 082 | Buildings Department — | | |
| 010 | Buildings Ordinance fees | 214,210 | 201,540 |
| 020 | Works executed on private account | 34 | 51 |
| 030 | Others | 5,815 | 6,788 |
| 090 | Labour Department | 34,678 | 32,975 |
| 091 | Lands Department — | | |
| 010 | Administrative and legal land services | 61,272 | 71,653 |
| 012 | Lands Department consent fees and Government lease fees | 7,101 | 9,635 |
| 013 | Administrative fees for conveyancing services for FSI | 220 | 256 |
| 020 | Excavation permits | 12,611 | 11,100 |
| 040 | Works executed on private account | 1,433 | 883 |
| 042 | Services to KCRC | 25,002 | 24,440 |
| 046 | Services to MTRCL | 46,596 | 27,736 |
| 050 | Others | 20,361 | 18,725 |
| 092 | Department of Justice | 4,884 | 1,948 |
| 094 | Legal Aid Department | 432,162 | 507,241 |
| 095 | Leisure and Cultural Services Department — | | |
| 010 | Admission and hire charges | 677,737 | 499,808 |
| 020 | Programme entry fees for recreational and sports activities | 36,384 | 24,985 |
| 030 | Licences | 252 | 260 |
| 040 | Others | 17,931 | 14,661 |
| 100 | Marine Department — | | |
| 010 | Anchorage | 36,388 | 15,996 |
| 020 | Buoy | 18,676 | 18,366 |
| 030 | Permit fees | 1,356 | 1,586 |
| 040 | Cargo working area charges | 63,532 | 26,972 |
| 050 | Examination and registration fees | 139,882 | 131,722 |
| 070 | Vessel licences | 25,165 | 23,947 |
| 080 | Port and light dues | 2,952 | 2,986 |
| 090 | Port clearance fees | 4,708 | 4,210 |
| 100 | Survey fees | 14,290 | 10,670 |
| 110 | Others | 7,786 | 8,604 |

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 (Continued)

| | | Original Estimate \$'000 | Actual \$'000 |
|---|---|--------------------------------|------------------|
| Head 11 — FEES AND CHARGES (Continued) | | | |
| Subhead | | | |
| 116 | Official Receiver's Office — | | |
| | 010 Bankruptcy | 113,601 | 127,652 |
| | 020 Liquidation | 31,534 | 62,072 |
| 122 | Hong Kong Police Force — | | |
| | 010 Confirmation of criminal record | 14,143 | 17,887 |
| | 020 Establishments and trades licences | 1,350 | 1,853 |
| | 025 Security personnel permits | 13,028 | 11,719 |
| | 030 Others | 10,284 | 9,788 |
| 132 | Government Secretariat: Culture, Sports and Tourism Bureau | - | 920 |
| 143 | Government Secretariat: Civil Service Bureau — | | |
| | 010 Translation and interpretation services | 5,665 | 4,796 |
| | 020 Training and development services | 6,651 | 6,113 |
| | 030 Others | 676 | 10 |
| 148 | Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch) — | | |
| | 030 Others | 2 | 3 |
| 151 | Government Secretariat: Security Bureau — | | |
| | 010 Security companies | 22,598 | 21,503 |
| | 090 Others | 59 | 39 |
| 152 | Government Secretariat: Commerce and Economic Development Bureau | 14 | 68 |
| 155 | Government Secretariat: Innovation and Technology Commission | 17,457 | 21,757 |
| 156 | Government Secretariat: Education Bureau — | | |
| | 020 Grant and subsidised schools provident funds — supervision fees | 5,690 | 5,675 |
| | 030 Others | 3,379 | 3,554 |
| 160 | Radio Television Hong Kong | 1,361 | 1,203 |
| 162 | Rating and Valuation Department | 13,160 | 4,045 |
| 168 | Hong Kong Observatory — | | |
| | 010 Services to the Airport Authority | 190,212 | 175,749 |
| | 020 Others | 1,030 | 1,029 |
| 170 | Social Welfare Department — | | |
| | 010 Traffic Accident Victims Assistance Scheme administration fee | 24,433 | 24,670 |
| | 020 Others | 669 | 743 |
| 173 | Working Family and Student Financial Assistance Agency | 6,726 | 7,861 |

General Revenue Account

STATEMENT OF REVENUE ANALYSIS BY HEAD AND SUBHEAD FOR 2022-23 *(Continued)*

| | Original Estimate \$'000 | Actual \$'000 |
|---|--------------------------------|--------------------------|
| Head 11 — FEES AND CHARGES <i>(Continued)</i> | | |
| Subhead | | |
| 180 Office for Film, Newspaper and Article Administration — | | |
| 020 Film censorship fees | 2,815 | 2,959 |
| 030 Others | 793 | 534 |
| 181 Trade and Industry Department — | | |
| 010 Application fees for certificates of origin | 289 | 212 |
| 040 Others | 3,611 | 3,344 |
| 186 Transport Department — | | |
| 010 Vehicle and driving licences | 4,547,327 | 4,304,244 |
| 030 Transfer of vehicle and registration mark, driving test and permits | 381,278 | 358,878 |
| 040 Traffic Accident Victims Assistance Scheme administration fee | 2,225 | 1,985 |
| 050 Vehicle examination fees | 25,759 | 20,592 |
| 055 Personalized vehicle registration mark | 36,840 | 88,446 |
| 060 Others | 35,251 | 23,845 |
| 188 Treasury — | | |
| 040 Others | 54,108 | 68,035 |
| 200 Other bureaux/departments | 48,990 | 59,748 |
| Total | 12,942,166 | 12,617,872 |
| Grand total | 600,797,603 | 567,518,656 |