

# 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 \$1,806.5 million was mainly due to the lower-than-expected number of vehicles subject to payment of first registration tax and average tax collected per vehicle.

### Head 5 — FINES, FORFEITURES AND PENALTIES

The increase of \$340.5 million was mainly due to the higher-than-expected revenue from fixed penalties imposed for prevention and control of disease, fines ordered by the Securities and Futures Commission and Hong Kong Monetary Authority, and revenue from forfeiture cases.

### Head 10 — UTILITIES

The decrease of \$441.3 million was mainly due to the lower-than-expected receipts from waterworks and sewage services arising from less water consumption and further extension of the reduction of water and sewage charges for non-domestic accounts.