

政府一般收入帳目 General Revenue Account

收入總目的差異分析 (實際收入與原來預算相差 超過 10% 的總目)

總目 3 —— 內部稅收

實際收入較原來預算減少 107.201 億元，主要由於利得稅、印花稅和博彩及彩票稅較預期分別減少 40.555 億元、35.128 億元及 16.843 億元。利得稅稅收減少，因為二〇〇一至〇二年度應評稅利潤較預期為低。印花稅和博彩及彩票稅稅收較預期為少，反映股票和物業市場的交投量及賽馬及彩票投注額下降。

總目 5 —— 罰款、沒收及罰金

實際收入較原來預算減少 1.098 億元，主要因為法院裁定的罰款個案數目減少，以及就交通違例事項而發出的定額罰款通知書的數目較預期為少。

總目 7 —— 物業及投資

實際收入較原來預算減少 158.389 億元，主要是由於在二〇〇二至〇三年度沒有進行地鐵有限公司股份第二次招股，以及政府所擁有的公司的現金股息有所減少。

VARIANCE ANALYSIS BY REVENUE HEAD (FOR HEADS WITH ACTUAL REVENUE DIFFERENT FROM ORIGINAL ESTIMATES BY MORE THAN 10%)

Head 3 — INTERNAL REVENUE

The shortfall of \$10,720.1 million was mainly due to lower than expected receipts from profits tax (\$4,055.5 million), stamp duties (\$3,512.8 million) and bets and sweeps tax (\$1,684.3 million). The reduction in collections from these revenue items reflected lower than expected assessable profits in 2001-02, lower than expected turnover in the stock and property markets and the decline in the betting turnover on horse racing and lotteries respectively.

Head 5 — FINES, FORFEITURES AND PENALTIES

The decrease of \$109.8 million was mainly due to a decrease in the number of court cases involving imposition of fines and lower than anticipated number of fixed penalty tickets issued for traffic offences.

Head 7 — PROPERTIES AND INVESTMENTS

The decrease of \$15,838.9 million was mainly due to the budgeted second tranche of the MTR Corporation Limited share offer not materialising in 2002-03 and lower than expected dividends from Government-owned corporations.