

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增加 187.008 億元，主要是由於較多的利得稅收入 (110.397 億元)，以及薪俸稅 (32.605 億元) 和印花稅 (48.115 億元) 收入。這反映二〇〇三至〇四課稅年度應評稅利潤和薪金收入，及在二〇〇四至〇五年度股票和物業市場的成交額均較預期高。

總目 4 —— 車輛稅

實際收入較原來預算增加 5.209 億元，主要因為進行首次登記的車輛數目較預期多。

總目 6 —— 專利稅及特權稅

實際收入較原來預算增加 1.395 億元，主要是由於政府收費橋樑和隧道收入證券化計劃的實施日期較原來預定的日期遲，以致從橋樑和隧道所得的收入較預期多。

總目 7 —— 物業及投資

實際收入較原來預算增加 26.158 億元，主要是由於投資收入 (19.375 億元)，以及自法定法團所獲得的現金股息 (3.929 億元) 較預期多。前者是因為可供投資的款項上升，以及投資回報較預期佳。

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

Head 3 — INTERNAL REVENUE

The increase of \$18,700.8 million was mainly due to the higher receipts from profits tax (\$11,039.7 million), salaries tax (\$3,260.5 million) and stamp duties (\$4,811.5 million). This reflected the higher-than-expected assessable profits and salary income in year of assessment 2003-04 and turnover in the stock and property markets in 2004-05.

Head 4 — MOTOR VEHICLE TAXES

The increase of \$520.9 million was mainly due to the higher-than-expected number of vehicles subject to first registration.

Head 6 — ROYALTIES AND CONCESSIONS

The increase of \$139.5 million was mainly due to the higher-than-expected receipts from bridges and tunnels because the securitisation of the Government tunnels and bridges eventuated later than originally expected.

Head 7 — PROPERTIES AND INVESTMENTS

The increase of \$2,615.8 million was mainly due to the higher-than-expected investment income (\$1,937.5 million) and cash dividends from statutory corporations (\$392.9 million). The former was due to the higher fund balance available for investment coupled with a better-than-expected rate of investment return.

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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) (續)

總目 9 —— 貸款、償款、供款及其他收入

實際收入較原來預算減少 60.795 億元，主要因為從資本投資基金和貸款基金轉撥的款項 (80 億元) 較預期少，但部分被其他多收的款項所抵銷。這包括香港數碼港發展控股有限公司從數碼港發展計劃出售私人樓宇單位所得的收入盈餘分帳派發的股息，以及在混合發展試驗計劃下把先前的資助出售單位作為私人樓宇單位出售所得的淨收入。

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

Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS

The decrease of \$6,079.5 million was mainly due to the lower-than-expected transfers (\$8,000 million) from the Capital Investment Fund and the Loan Fund. This was partly offset by receipts from the distribution of dividends by Hong Kong Cyberport Development Holdings Limited as a result of its share of surplus proceeds from the sale of private units in the Cyberport Project, and the net proceeds derived from the sale as private flats of former subsidised sale flats under the Mixed Development Pilot Scheme.