

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 2 —— 一般差餉

實際收入較原來預算減少 18.813 億元，主要是由於政府因應嚴重急性呼吸系統綜合症（「綜合症」）的爆發而推出一套紓困措施，其中包括在二〇〇三年寬減差餉。

總目 4 —— 車輛稅

實際收入較原來預算減少 4.582 億元，主要因為立法會在二〇〇三年六月通過的首次登記稅率較二〇〇三至〇四年度財政預算案中建議的稅率為低，以及進行首次登記的車輛數目較預期為少。

總目 10 —— 公用事業

實際收入較原來預算減少 5.243 億元，主要是由於政府因應「綜合症」的爆發而推出一套紓困措施，其中包括由二〇〇三年八月發單期起寬減水費、排污費及工商業污水附加費四個月。

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

Head 2 — GENERAL RATES

The decrease of \$1,881.3 million was mainly due to the rates concession in 2003 as part of the package of Severe Acute Respiratory Syndrome (SARS) relief measures.

Head 4 — MOTOR VEHICLE TAXES

The decrease of \$458.2 million was mainly due to the lower first registration tax rates passed by the Legislative Council in June 2003 vis-à-vis those proposed in the 2003-04 Budget and the lower-than-expected number of vehicles subject to first registration.

Head 10 — UTILITIES

The decrease of \$524.3 million was mainly due to the water charge, sewage charge and trade effluent surcharge concessions for the four-month billing period starting from August 2003 as part of the package of SARS relief measures.