

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 146.593 億元，主要是由於較多的利得稅收入 (92.965 億元)，以及薪俸稅 (27.539 億元) 和印花稅 (15.672 億元) 收入。這反映二〇〇四至〇五課稅年度應評稅利潤和薪金收入，及在二〇〇五至〇六年度股票和物業市場的成交額均較預期高。

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 65.043 億元，主要因為出售學生貸款的建議延遲實施而沒有從貸款基金轉撥款項 (55 億元)。香港數碼港發展控股有限公司因出售數碼港發展計劃私人樓宇單位而在年內派發的股息較預期少，亦使實際收入與原來預算出現差異。

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 \$14,659.3 million was mainly due to higher receipts from profits tax (\$9,296.5 million), salaries tax (\$2,753.9 million) and stamp duties (\$1,567.2 million). This reflected the higher than expected assessable profits and salary income in the year of assessment 2004-05 and turnover in the stock and property markets in 2005-06.

Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS

The decrease of \$6,504.3 million was mainly because no transfers were made from the Loan Fund (\$5,500 million) as a result of the deferral of the proposed sale of student loans. The lower than expected amount of dividends received in the year from Hong Kong Cyberport Development Holdings Limited from the sale of private units in the Cyberport Project also contributed to the variance.