

CONSOLIDATED SUMMARY OF ESTIMATES

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Background

The Government's financial activities are undertaken through a variety of accounts and funds. The General Revenue Account acts as the main funding device with resources being transferred to or from the other funds as appropriate. The tables below indicate the consolidated position of the General Revenue Account and the following eight Funds: Capital Works Reserve Fund, Capital Investment Fund, Civil Service Pension Reserve Fund, Disaster Relief Fund, Innovation and Technology Fund, Land Fund, Loan Fund and Lotteries Fund. They exclude the Bond Fund which does not form part of the fiscal reserves and is managed separately.

Summary of Estimated Financial Position

	2013–14 Revised Estimate					
	Opening Balance	Revenue	Expenditure	Net Transfer between Funds	Surplus/ (Deficit) after Transfer	Closing Balance
	\$m	\$m	\$m	\$m	\$m	\$m
General Revenue Account	404,720	340,780	341,366	(9,893)	(10,479)	394,241
Capital Works Reserve Fund	77,991	89,013	88,325	—	688	78,679
Capital Investment Fund	1,396	1,608	12	(1,000)	596	1,992
Civil Service Pension Reserve Fund	25,742	1,287	—	—	1,287	27,029
Disaster Relief Fund	6	2	172	193	23	29
Innovation and Technology Fund	2,379	145	723	—	(578)	1,801
Land Fund	209,266	10,464	—	—	10,464	219,730
Loan Fund	2,186	2,776	4,305	700	(829)	1,357
Lotteries Fund	10,228	1,730	888	10,000	10,842	21,070
Total	733,914	447,805	435,791	—	12,014	745,928

	2014–15 Estimate						
	Opening Balance	Revenue	Expenditure	Repayment of Bonds and Notes	Net Transfer between Funds	Surplus/ (Deficit) after Transfer	Closing Balance
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
General Revenue Account	394,241	342,220	328,329	—	(5,519)	8,372	402,613
Capital Works Reserve Fund	78,679	73,232	76,854	9,750	5,000	(8,372)	70,307
Capital Investment Fund	1,992	1,361	12	—	(2,000)	(651)	1,341
Civil Service Pension Reserve Fund	27,029	973	—	—	—	973	28,002
Disaster Relief Fund	29	2	—	—	19	21	50
Innovation and Technology Fund	1,801	71	882	—	—	(811)	990
Land Fund	219,730	7,910	—	—	—	7,910	227,640
Loan Fund	1,357	2,320	4,079	—	2,500	741	2,098
Lotteries Fund	21,070	1,958	1,007	—	—	951	22,021
Total	745,928	430,047	411,163	9,750	—	9,134	755,062

CONSOLIDATED SUMMARY OF ESTIMATES

Totals for General Revenue Account and the eight Funds

	Actual				Revised Estimate	Estimate
	2009–10	2010–11	2011–12	2012–13	2013–14	2014–15
	\$m	\$m	\$m	\$m	\$m	\$m
Opening Balance	494,364	520,281	595,402	669,088	733,914	745,928
Revenue#	318,442	376,481	437,723	442,150	447,805	430,047
Expenditure#	289,025	301,360	364,037	377,324	435,791	411,163
Consolidated Surplus before Repayment of Bonds and Notes	29,417	75,121	73,686	64,826	12,014	18,884
Repayment of Bonds and Notes issued in July 2004	3,500	—	—	—	—	9,750
Consolidated Surplus after Repayment of Bonds and Notes	25,917	75,121	73,686	64,826	12,014	9,134
Closing Balance	520,281	595,402	669,088	733,914	745,928	755,062

Excluding transfers between the General Revenue Account and the eight Funds.

GENERAL REVENUE ACCOUNT

— **SUMMARY**

— **SUMMARY OF EXPENDITURE ESTIMATES**

— **SUMMARY OF COMMITMENTS**

— **SUMMARY OF ESTABLISHMENT**

SUMMARY

Background

The General Revenue Account is the main operating account through which the Government's finances are controlled. The following tables summarise the estimates for 2014–15 and set these estimates in a historical context.

Movement of the Account

	Actual				Revised Estimate	Estimate
	2009–10	2010–11	2011–12	2012–13	2013–14	2014–15
	\$m	\$m	\$m	\$m	\$m	\$m
Opening Balance	258,574	279,938	327,557	360,659	404,720	394,241
Revenue	258,659	290,289	330,821	349,700	340,780	342,220
Expenditure	237,236	242,293	299,519	306,087	341,366	328,329
Surplus/(Deficit) before Fund Transfers	21,423	47,996	31,302	43,613	(586)	13,891
Net Transfers (to)/from Funds	(59)	(377)	1,800	448	(9,893)	(5,519)
Surplus/(Deficit) after Fund Transfers	21,364	47,619	33,102	44,061	(10,479)	8,372
Closing Balance	279,938	327,557	360,659	404,720	394,241	402,613

SUMMARY

Revenue Analysis

	Actual								Revised Estimate		Estimate	
	2009–10		2010–11		2011–12		2012–13		2013–14		2014–15	
	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%
Operating Revenue												
Internal Revenue												
Earnings and profits tax	123,184	48	143,007	49	176,822	53	182,442	52	181,400	53	177,530	52
Stamp duties	42,383	16	51,005	18	44,356	13	42,880	12	37,700	11	43,800	13
Bets and sweeps tax	12,767	5	14,759	5	15,761	5	16,565	5	18,100	5	18,938	5
Air passenger departure tax	1,617	1	1,813	1	1,947	1	2,029	1	2,255	1	2,263	1
	179,951	70	210,584	73	238,886	72	243,916	70	239,455	70	242,531	71
Utilities, Fees and Charges	13,925	5	14,846	5	16,792	5	15,277	4	15,780	5	18,205	5
General Rates	9,957	4	8,956	3	9,722	3	11,204	3	14,716	4	20,586	6
Duties	6,465	2	7,551	2	7,725	2	8,977	3	9,162	3	9,322	3
Motor Vehicle Taxes	4,816	2	6,657	2	7,070	2	7,466	2	7,780	2	8,127	2
Other Revenue	36,550	14	40,128	14	48,010	15	46,640	13	50,511	15	42,201	13
Total Operating Revenue	251,664	97	288,722	99	328,205	99	333,480	95	337,404	99	340,972	100
Capital Revenue	6,995	3	1,567	1	2,616	1	16,220	5	3,376	1	1,248	—
Total Revenue	258,659	100	290,289	100	330,821	100	349,700	100	340,780	100	342,220	100
Transfers from Funds	—		—		1,800		500		1,000		2,000	
Total including Transfers from Funds	258,659		290,289		332,621		350,200		341,780		344,220	

SUMMARY

Expenditure Analysis

	Actual								Revised Estimate		Estimate	
	2009–10		2010–11		2011–12		2012–13		2013–14		2014–15	
	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%	\$m	%
Operating Expenditure												
Recurrent Expenditure												
Personal Emoluments	50,794	21	51,018	21	54,690	18	58,218	19	60,971	18	63,222	19
Personnel Related Expenses	20,317	9	21,594	9	23,606	8	26,135	8	28,746	8	32,815	10
Departmental Expenses	20,740	9	21,005	9	22,614	8	23,926	8	25,126	7	26,935	8
Other Charges	42,818	18	41,476	17	44,888	15	47,934	16	57,296	17	65,198	20
Subventions	86,511	36	88,080	36	96,698	32	106,108	35	113,026	33	118,090	36
Additional Commitments	—	—	—	—	—	—	—	—	—	—	1,173	—
Total Recurrent Expenditure	221,180	93	223,173	92	242,496	81	262,321	86	285,165	83	307,433	93
Non-Recurrent Expenditure	13,187	6	16,120	7	53,950	18	40,621	13	53,616	16	8,538	3
Additional Commitments	—	—	—	—	—	—	—	—	—	—	9,029	3
Total Non-Recurrent Expenditure	13,187	6	16,120	7	53,950	18	40,621	13	53,616	16	17,567	6
Total Operating Expenditure	234,367	99	239,293	99	296,446	99	302,942	99	338,781	99	325,000	99
Capital Expenditure												
Plant, Equipment and Works	1,415	—	1,303	—	1,488	—	1,583	1	1,220	—	1,689	1
Subventions	1,454	1	1,697	1	1,585	1	1,562	—	1,365	1	1,540	—
Additional Commitments	—	—	—	—	—	—	—	—	—	—	100	—
Total Capital Expenditure	2,869	1	3,000	1	3,073	1	3,145	1	2,585	1	3,329	1
Total Expenditure	237,236	100	242,293	100	299,519	100	306,087	100	341,366	100	328,329	100
Transfers to Funds	59		377		—		52		10,893		7,519	
Total including Transfers to Funds	237,295		242,670		299,519		306,139		352,259		335,848	

REVENUE ANALYSIS BY HEAD

SUMMARY OF REVENUE ESTIMATES

HEAD OF REVENUE	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate† 2014–15
	\$'000	\$'000	\$'000	\$'000
1 Duties.....	8,976,510	8,795,794	9,161,945	9,321,552
2 General Rates.....	11,204,421	12,971,000	14,716,000	20,586,000
3 Internal Revenue.....	244,053,110	247,975,970	239,845,469	242,600,888
4 Motor Vehicle Taxes	7,466,089	7,651,649	7,780,294	8,127,405
5 Fines, Forfeitures and Penalties	1,208,474	1,057,466	1,820,058	1,123,234
6 Royalties and Concessions	2,736,265	3,532,472	4,375,723	2,866,399
7 Properties and Investments	39,521,659	38,525,298	40,586,128	34,771,902
9 Loans, Reimbursements, Contributions and Other Receipts#	19,256,500	8,594,676	6,715,046	4,617,465
10 Utilities	3,686,858	3,821,967	3,835,229	3,957,287
11 Fees and Charges	11,590,146	11,435,631	11,944,920	14,247,966
	<u>349,700,032</u>	<u>344,361,923</u>	<u>340,780,812</u>	<u>342,220,098</u>
Transfers from Funds.....	500,000	1,000,000	1,000,000	2,000,000
Total	<u><u>350,200,032</u></u>	<u><u>345,361,923</u></u>	<u><u>341,780,812</u></u>	<u><u>344,220,098</u></u>

† After Budget revenue measures.

Excluding Transfers from Funds.

Head 1 — DUTIES

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
010 Hydrocarbon oils.....	3,273,439	3,436,958	3,421,886	3,571,825
020 Alcoholic beverages.....	383,269	390,109	420,257	429,925
030 Other alcohol products.....	7,236	7,921	7,236	7,236
050 Tobacco.....	5,312,566	4,960,806	5,312,566	5,312,566 †
Total.....	<u>8,976,510</u>	<u>8,795,794</u>	<u>9,161,945</u>	<u>9,321,552</u>

† After Budget revenue measures but subject to the passage of the relevant legislation by the Legislative Council.

Description of Revenue Sources

This revenue head covers duties paid on hydrocarbon oils, alcoholic beverages, other alcohol products and tobacco under the Dutiable Commodities Ordinance (Cap. 109).

Revenue from duties generated 2.7% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$9,161,945,000 reflects a net increase of \$366,151,000 (4.2%) over the original estimate.

The **2014–15** estimate of \$9,321,552,000 reflects a net increase of \$159,607,000 (1.7%) over the revised estimate for 2013–14.

Head 2 — GENERAL RATES

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
030 General Rates.....	11,204,421	12,971,000	14,716,000	20,586,000 †
Total.....	11,204,421	12,971,000	14,716,000	20,586,000

† After Budget revenue measures but subject to the passage of the relevant legislation by the Legislative Council.

Description of Revenue Source

This revenue head covers the yield from General Rates levied on occupiers of all rateable premises under the Rating Ordinance (Cap. 116).

Revenue from General Rates generated 4.3% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$14,716,000,000 reflects an increase of \$1,745,000,000 (13.5%) over the original estimate. This is mainly due to the longer-than-expected time taken to settle the anticipated refund of overcharged rates in 2013–14 arising from rating appeals.

The **2014–15** estimate of \$20,586,000,000 reflects an increase of \$5,870,000,000 (39.9%) over the revised estimate for 2013–14. This is mainly due to the expiry of the rates concession in 2013–14, partly offset by the effect of the proposed rates concession in the 2014–15 Budget.

Head 3 — INTERNAL REVENUE

Details of Revenue

Sub-head (Code)		Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
		\$'000	\$'000	\$'000	\$'000
010	Bets and sweeps tax	16,564,757	16,443,490	18,099,687	18,937,680
030	Earnings and profits tax—				
	(020) Profits tax	125,638,364	131,000,000	119,500,000	117,570,000 †
	(030) Personal assessment	4,078,198	4,900,000	4,400,000	4,400,000 †
	(040) Property tax	2,258,216	2,500,000	2,500,000	2,700,000
	(050) Salaries tax	50,466,999	51,000,000	55,000,000	52,860,000 †
	Sub-total	182,441,777	189,400,000	181,400,000	177,530,000 †
050	Estate duty	137,644	70,000	390,000	70,000
070	Stamp duties.....	42,879,744	40,000,000	37,700,000	43,800,000 †
080	Air passenger departure tax	2,029,188	2,062,480	2,255,782	2,263,208
	Total.....	244,053,110	247,975,970	239,845,469	242,600,888

† After Budget revenue measures but subject to the passage of the relevant legislation by the Legislative Council.

Description of Revenue Sources

This revenue head covers direct taxes on earnings and profits, which include profits tax, property tax and salaries tax. A range of indirect taxes is also included.

Bets and sweeps tax is charged on horse racing bets, lotteries and football betting.

Profits tax is levied on individuals, corporations, bodies of persons and partnerships in respect of assessable profits arising in or derived from Hong Kong. The rate is 16.5% for corporations. The rate for non-corporate persons is 15%.

Property tax is charged on the owner of land and/or buildings at the standard rate of 15% on the net assessable value of the property for each year of assessment.

Salaries tax is charged on all income arising in or derived from Hong Kong from any office or employment or any pension. The total salaries tax payable by an individual is restricted to an amount not exceeding the standard rate of 15% on his total income.

An individual may elect for *personal assessment* of his total income which provides for the deduction of all probable personal allowances, and would, in appropriate circumstances, reduce the total tax liability of the individual.

Estate duty is charged on assets situated in Hong Kong valued at more than \$7.5 million according to a schedule scaled from 5% on estates of value up to \$9.0 million to 15% on estates of value over \$10.5 million. The duty was abolished on 11 February 2006 with retrospective effect to estates of persons who passed away on or after 15 July 2005.

Stamp duties are charged at a fixed rate on certain documents, and *ad valorem* on others. Fixed duties vary from \$3 to \$100, whereas *ad valorem* duties range from 0.1% to 4.25%. The *ad valorem* duties on stock transactions are 0.1% for each side per transaction. The Government has introduced a special stamp duty on residential properties at the point of resale if the properties are acquired on or after 20 November 2010 and resold within 24 months after acquisition.

Air passenger departure tax is charged at a fixed rate of \$120 for a passenger 12 years of age or above departing from Hong Kong International Airport, or by helicopter from Hong Kong at the Hong Kong Macau Ferry Terminal Heliport.

Revenue from internal revenue generated 70.4% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$239,845,469,000 reflects a net decrease of \$8,130,501,000 (3.3%) against the original estimate.

Under *Subhead 010 Bets and sweeps tax*, the increase of \$1,656,197,000 (10.1%) is due to the higher-than-expected receipts of betting duty from horse racing bets, lotteries and football betting.

Under *Subhead 050 Estate duty*, the increase of \$320,000,000 (457.1%) is mainly due to some exceptionally large duty payments made in 2013–14.

The **2014–15** estimate of \$242,600,888,000 reflects a net increase of \$2,755,419,000 (1.1%) over the revised estimate for 2013–14.

Head 3 — INTERNAL REVENUE

Under *Subhead 050 Estate duty*, the decrease of \$320,000,000 (82.1%) is mainly due to exclusion of some exceptionally large payments received in 2013–14.

Under *Subhead 070 Stamp duties*, the increase of \$6,100,000,000 (16.2%) is mainly due to the anticipated collection of the enhanced special stamp duty and buyer's stamp duty for property transactions in 2014–15 following passage of the relevant legislation.

Head 4 — MOTOR VEHICLE TAXES

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
010 First registration.....	7,466,089	7,651,649	7,780,294	8,127,405 †
Total.....	7,466,089	7,651,649	7,780,294	8,127,405

† After Budget revenue measures but subject to the passage of the relevant legislation by the Legislative Council.

Description of Revenue Source

This revenue head covers the taxes for the registration of motor vehicles under the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330). Motor vehicle taxes are imposed on the first registration of certain classes of motor vehicles set out in the Schedule to the Motor Vehicles (First Registration Tax) Ordinance, including private cars, motor cycles, motor tricycles, goods vehicles, taxis, buses, light buses and special purpose vehicles. The tax rate is expressed as a percentage of the value of the vehicle and varies according to the class of motor vehicle specified in the Schedule.

Revenue from motor vehicle taxes generated 2.3% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$7,780,294,000 reflects an increase of \$128,645,000 (1.7%) over the original estimate.

The **2014–15** estimate of \$8,127,405,000 reflects an increase of \$347,111,000 (4.5%) over the revised estimate for 2013–14.

Head 5 — FINES, FORFEITURES AND PENALTIES

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
010 Court fines and statutory penalties.....	554,802	464,665	545,499	479,360
020 Forfeitures.....	119,350	64,587	713,142	71,153
030 Fixed penalty system (Traffic Contraventions) ..	307,095	304,641	342,634	352,900
040 Fixed penalty system (Criminal Proceedings) ...	224,117	221,081	215,033	217,183
050 Payments by civil servants.....	3,107	2,490	3,725	2,615
060 Fixed penalty system (Motor Vehicle Idling)	3	2	25	23
Total.....	1,208,474	1,057,466	1,820,058	1,123,234

Description of Revenue Sources

This revenue head covers fines imposed by the Courts and penalties imposed by statute, forfeitures resulting from Court orders or from breaches of contracts and agreements with the Government, penalties arising from the fixed penalty system for offences under the Fixed Penalty (Traffic Contraventions) Ordinance (Cap. 237), the Fixed Penalty (Criminal Proceedings) Ordinance (Cap. 240) and the Motor Vehicle Idling (Fixed Penalty) Ordinance (Cap. 611), the fixed penalty ticket system for parking offences in public housing estates and payments by civil servants in respect of disciplinary proceedings and breaches of contracts.

Revenue from fines, forfeitures and penalties generated 0.5% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$1,820,058,000 reflects a net increase of \$762,592,000 (72.1%) over the original estimate.

Under *Subhead 010 Court fines and statutory penalties*, the increase of \$80,834,000 (17.4%) is mainly due to the higher-than-expected revenue from fines imposed on some cases.

Under *Subhead 020 Forfeitures*, the increase of \$648,555,000 (1 004.2%) is mainly due to the higher-than-expected revenue from forfeiture cases.

Under *Subhead 030 Fixed penalty system (Traffic Contraventions)*, the increase of \$37,993,000 (12.5%) is mainly due to the higher-than-expected number of fixed penalty tickets issued for traffic offences.

Under *Subhead 050 Payments by civil servants*, the increase of \$1,235,000 (49.6%) is mainly due to the higher-than-expected payment by civil servants resigning from the civil service who choose to pay salary in lieu of observing the prescribed notice period.

Under *Subhead 060 Fixed penalty system (Motor Vehicle Idling)*, the increase of \$23,000 (1 150.0%) is due to the higher-than-expected number of fixed penalty notices issued for motor vehicle idling offences.

The **2014–15** estimate of \$1,123,234,000 reflects a net decrease of \$696,824,000 (38.3%) against the revised estimate for 2013–14.

Under *Subhead 010 Court fines and statutory penalties*, the decrease of \$66,139,000 (12.1%) is mainly due to anticipated decrease in revenue from fines imposed on some cases.

Under *Subhead 020 Forfeitures*, the decrease of \$641,989,000 (90.0%) is mainly due to anticipated decrease in revenue from forfeiture cases.

Under *Subhead 050 Payments by civil servants*, the decrease of \$1,110,000 (29.8%) is mainly due to expected decrease in payment by civil servants resigning from the civil service who choose to pay salary in lieu of observing the prescribed notice period.

Head 6 — ROYALTIES AND CONCESSIONS

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
020 Quarries and mining.....	62,151	53,012	59,972	36,475
030 Bridges and tunnels.....	1,377,370	1,416,433	1,444,836	1,458,854
070 Petrol filling	1,920	1,887	2,027	2,048
100 Parking	443,333	411,108	425,012	430,485
170 Vehicle examination	39,725	32,359	32,893	32,893
201 Slaughterhouse concessions.....	32,861	31,417	30,157	28,380
202 Other royalties and concessions.....	778,905	1,586,256	2,380,826	877,264
Total.....	2,736,265	3,532,472	4,375,723	2,866,399

Description of Revenue Sources

This revenue head covers royalties payable by franchised companies, revenue arising from government car parks, bridges and tunnels, petrol filling stations and various other royalties and concessions.

Subhead 020 Quarries and mining covers royalties from quarry contracts and mining leases.

Subhead 030 Bridges and tunnels covers royalties from the Tate's Cairn Tunnel and Discovery Bay Tunnel; revenue from the Route 8K linking Cheung Sha Wan and Sha Tin; and concessions payable by contractors assuming management responsibilities for the Aberdeen Tunnel, Kai Tak Tunnel, Lion Rock Tunnel, Shing Mun Tunnels, Tseung Kwan O Tunnel, the Tsing Ma Control Area and the Cross-Harbour Tunnel.

Subhead 070 Petrol filling covers royalties from petrol filling stations of oil companies in Hong Kong.

Subhead 100 Parking covers concessions payable by contractors who manage and operate government car parks, the Austin Road Cross Boundary Coach Terminus and on-street parking meters.

Subhead 170 Vehicle examination covers concessions payable by the contractor who manages and operates the New Kowloon Bay Vehicle Examination Centre.

Subhead 201 Slaughterhouse concessions covers concessions payable by the contractor who manages and operates the Sheung Shui Slaughterhouse.

Subhead 202 Other royalties and concessions covers miscellaneous royalties and concessions.

Revenue from royalties and concessions generated 1.3% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$4,375,723,000 reflects a net increase of \$843,251,000 (23.9%) over the original estimate.

Under *Subhead 020 Quarries and mining*, the increase of \$6,960,000 (13.1%) is mainly due to the higher-than-expected receipts of royalties from imported rock in 2013–14.

Under *Subhead 202 Other royalties and concessions*, the increase of \$794,570,000 (50.1%) is mainly due to the higher-than-anticipated receipts of a one-off spectrum utilisation fee from auction of the 2.5/2.6 GHz band in 2013–14.

The **2014–15** estimate of \$2,866,399,000 reflects a net decrease of \$1,509,324,000 (34.5%) against the revised estimate for 2013–14.

Under *Subhead 020 Quarries and mining*, the decrease of \$23,497,000 (39.2%) is mainly due to the cessation of instalment payments from the contractor of the Anderson Road Quarry and the expected lesser amount of royalties to be received from imported rock in 2014–15.

Under *Subhead 202 Other royalties and concessions*, the decrease of \$1,503,562,000 (63.2%) is mainly due to the anticipated drop in spectrum utilisation fees to be received in 2014–15.

Head 7 — PROPERTIES AND INVESTMENTS

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
010 Government land licences, government rents (other than those charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515)) and rents from short term tenancies.....	2,041,862	1,776,103	1,876,430	1,832,165
020 Rents from government quarters.....	804,756	783,469	810,414	802,229
030 Rents from government properties.....	1,294,138	1,348,360	1,599,490	1,494,279
040 Investment income and interest.....	20,023,974	19,365,000	19,644,266	14,110,000
060 Returns on equity investments in statutory agencies/corporations.....	7,270,260	7,270,260	7,903,300	7,603,300
080 Recovery from Housing Authority under current financial arrangement.....	229,972	67,106	93,228	199,929
090 Government rents charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515)	7,856,697	7,915,000	8,659,000	8,730,000
Total.....	<u>39,521,659</u>	<u>38,525,298</u>	<u>40,586,128</u>	<u>34,771,902</u>

Description of Revenue Sources

This revenue head covers the yields from government land licences; government rents including those charged at 3% of rateable values in accordance with the Government Rent (Assessment and Collection) Ordinance (Cap. 515); and rents from short term tenancies, government quarters and properties. Investment income earned on the balances of the General Revenue Account and other interest receipts arising from the General Revenue Account, returns from equity investments in statutory agencies and corporations other than those credited to the Capital Investment Fund, and recovery from the Housing Authority of the land costs of Home Ownership Scheme and Tenants Purchase Scheme flats are also included in this head.

Revenue from properties and investments generated 11.9% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$40,586,128,000 is a net increase of \$2,060,830,000 (5.3%) over the original estimate.

Under *Subhead 030 Rents from government properties*, the increase of \$251,130,000 (18.6%) is mainly due to the receipt of 2012–13 notional rents and rates from two trading funds in 2013–14 and the rise in rental levels for new tenancies for government properties.

Under *Subhead 080 Recovery from Housing Authority under current financial arrangement*, the increase of \$26,122,000 (38.9%) is mainly due to the expected increase in payment by the Housing Authority of the land costs for flats sold under Tenants Purchase Scheme.

The **2014–15** estimate of \$34,771,902,000 is a net decrease of \$5,814,226,000 (14.3%) against the revised estimate for 2013–14.

Under *Subhead 040 Investment income and interest*, the decrease of \$5,534,266,000 (28.2%) is mainly due to the decrease in rate of return on the fund balance placed with the Exchange Fund.

Under *Subhead 080 Recovery from Housing Authority under current financial arrangement*, the increase of \$106,701,000 (114.5%) is mainly due to the expected increase in payment by the Housing Authority of the land costs for flats sold under Home Ownership Scheme.

Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
010 Repayments of loans and advances.....	336	—	67	—
020 Pension contributions.....	10,276	9,684	9,298	8,498
030 Recovery of salaries and staff on-costs.....	2,523,633	2,608,233	2,781,162	2,894,767
040 Light and fuel in government buildings.....	26,408	26,499	26,133	26,653
050 Recovery of overpayments and losses.....	658,625	595,655	821,266	589,264
080 Transfers from Funds.....	500,000	1,000,000	1,000,000	2,000,000
090 Other receipts.....	15,852,587	5,227,920	2,892,587	978,157
110 Payments made by Trading Funds—				
(001) Payments in lieu of profits tax.....	181,053	123,149	180,985	116,597
(002) Payments for “insurance” premium.....	3,244	3,280	3,280	3,280
(003) Reimbursements by trading funds arising from policy on “insurance”.....	338	256	268	249
Total.....	19,756,500	9,594,676	7,715,046	6,617,465

Description of Revenue Sources

This revenue head covers repayments of loans and advances, such as loans under the Sandwich Class Housing Purchase Loan Scheme, pension contributions (e.g. to the Widows and Orphans Pension Scheme and the Surviving Spouses' and Children's Pension Scheme), recovery of salaries and staff on-costs from organisations including the Hong Kong Housing Authority and the Hospital Authority, charges for light and fuel in government buildings, recovery of overpayments and losses (including surcharges on public officers), transfers from Government Funds, and payments made by Trading Funds.

Revenue from loans, reimbursements, contributions and other receipts (excluding transfer from funds) generated 2.0% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$7,715,046,000 reflects a net decrease of \$1,879,630,000 (19.6%) against the original estimate.

Under *Subhead 010 Repayments of loans and advances*, the increase of \$67,000 is due to the unexpected repayment of loans and advances under the Sandwich Class Housing Purchase Loan Scheme.

Under *Subhead 050 Recovery of overpayments and losses*, the increase of \$225,611,000 (37.9%) is mainly due to the refunds of unrepresented cheques under the Trawl Ban ex-gratia allowance exercise, the higher-than-expected refunds of unspent balance of grants from aided schools and subvented sports organisations, and the higher-than-expected number of uncollected cheques issued under the Scheme \$6,000.

Under *Subhead 090 Other receipts*, the decrease of \$2,335,333,000 (44.7%) is mainly because no dividend will be receivable from West Rail Property Development Limited, partly offset by the one-off sale proceeds of the property at Citibank Tower.

Under *Subhead 110 Payments made by Trading Funds*, the increase of \$57,848,000 (45.7%) is mainly due to the settlement of under-recovery of payments in lieu of profits tax and the increase in the provisional profits tax from Companies Registry, Land Registry and Post Office Trading Fund. (As Trading Funds remain part of Government, they are not liable to profits tax but will instead make a payment of an equivalent amount to the general revenue.)

The **2014–15** estimate of \$6,617,465,000 reflects a net decrease of \$1,097,581,000 (14.2%) against the revised estimate for 2013–14.

Under *Subhead 010 Repayments of loans and advances*, a decrease of \$67,000 (100.0%) is expected because there will be no repayment of loans and advances under the Sandwich Class Housing Purchase Loan Scheme.

Under *Subhead 050 Recovery of overpayments and losses*, a decrease of \$232,002,000 (28.2%) is expected mainly because there will be no refunds of unrepresented cheques under the Trawl Ban ex-gratia allowance exercise or uncollected cheques issued under the Scheme \$6,000, and the unspent balance of grants for aided schools is expected to drop.

Head 9 — LOANS, REIMBURSEMENTS, CONTRIBUTIONS AND OTHER RECEIPTS

Under *Subhead 080 Transfers from Funds*, an increase of \$1,000,000,000 (100.0%) is attributed to the proposed transfer from Capital Investment Fund to the general revenue in 2014–15.

Under *Subhead 090 Other receipts*, a decrease of \$1,914,430,000 (66.2%) is expected mainly because the one-off sale proceeds of government properties are expected to drop.

Under *Subhead 110 Payments made by Trading Funds*, a decrease of \$64,407,000 (34.9%) is expected because the revenue boost for 2013–14 would not be repeated, and the profits-tax-equivalent contributions from the Companies Registry, Land Registry, Electrical and Mechanical Services Trading Fund and Office of the Communications Authority are expected to drop in 2014–15.

Head 10 — UTILITIES

Details of Revenue

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
040 Marine ferry terminals—				
(010) Berthing fee	46,630	46,758	46,174	46,174
(020) Embarkation fee	154,235	159,910	160,812	165,255
(030) Others	7,525	7,089	6,943	6,811
Sub-total	208,390	213,757	213,929	218,240
070 Waterworks—				
(010) Chargeable water	2,518,630	2,573,000	2,570,000	2,598,000
(020) Fees and licences	15,412	15,700	15,800	17,000
(040) Others	13,557	14,200	16,820	16,560
Sub-total	2,547,599	2,602,900	2,602,620	2,631,560
080 Sewage services—				
(010) Sewage charge	721,858	797,000	802,800	887,700
(020) Trade effluent surcharge	206,420	205,000	212,900	216,900
(030) Others	2,591	3,310	2,980	2,887
Sub-total	930,869	1,005,310	1,018,680	1,107,487
Total	3,686,858	3,821,967	3,835,229	3,957,287

Description of Revenue Sources

This revenue head covers all income generated by government-operated public utilities except government toll-tunnels and bridges.

Revenue from utilities generated 1.1% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The **2013–14** revised estimate of \$3,835,229,000 reflects a net increase of \$13,262,000 (0.3%) over the original estimate.

The **2014–15** estimate of \$3,957,287,000 reflects a net increase of \$122,058,000 (3.2%) over the revised estimate for 2013–14.

Head 11 — FEES AND CHARGES

Details of Revenue

Sub-head (Code)		Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
		\$'000	\$'000	\$'000	\$'000
022	Agriculture, Fisheries and Conservation Department—				
	(010) Markets	75,710	76,284	81,083	84,978
	(020) Agricultural services and products	366	395	262	262
	(030) Others	34,859	32,093	31,894	32,496
	Sub-total	110,935	108,772	113,239	117,736
024	Audit Commission	9,959	10,006	9,934	10,059
025	Architectural Services Department—				
	(025) Services to trading funds and subvented projects	1,739	2,147	2,609	2,609
	(030) Others	475	542	880	642
	Sub-total	2,214	2,689	3,489	3,251
026	Census and Statistics Department	9,233	11,951	11,340	11,169
027	Civil Aid Service	267	197	204	172
028	Civil Aviation Department—				
	(010) Services to the Airport Authority	735,067	767,426	754,880	862,987
	(020) Aircraft en route navigation charges	238,283	272,670	267,615	290,836
	(030) Licences	74,777	87,680	81,987	85,977
	(040) Others	2,864	2,618	2,500	2,287
	Sub-total	1,050,991	1,130,394	1,106,982	1,242,087
030	Correctional Services Department—				
	(010) Recovery other than cost of raw materials for correctional services industries	371	212	121	121
	(015) Laundry charges	3,183	3,152	3,279	3,279
	(020) Others	236	238	228	228
	Sub-total	3,790	3,602	3,628	3,628
031	Customs and Excise Department—				
	(010) Import and export declarations	1,138,203	882,909	878,977	879,014
	(020) Bonded warehouse supervision charges	412	416	493	546
	(030) Clothing industry training levy service charges	63	63	64	64
	(040) Denaturing fees	395	450	251	251
	(071) Import and export licences	2,319	2,352	2,735	2,735
	(072) Warehouse licences	731	665	757	731
	(080) Miscellaneous licences	1,562	1,540	1,722	1,672
	(090) Storage fees	6	1	1	1
	(100) Others	47,802	23,724	11,360	13,542
	Sub-total	1,191,493	912,120	896,360	898,556

Head 11 — FEES AND CHARGES

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
032 Companies Registry—				
(010) Hong Kong companies registration fees.....	37,250	8,356	10,529	11,266
033 Civil Engineering and Development Department—				
(010) Works executed on private account	408	41,859	285,853	35,800
(011) Dangerous goods, mining and prospecting licences.....	3,793	3,577	3,577	3,045
(012) Explosives permit and storage fees.....	38,675	27,292	43,548	28,072
(013) Mud disposal.....	6,259	6,768	397	4,269
(014) Disposal of construction waste at public fill reception facilities	365,839	260,000	348,300	348,300
(030) Others	4,732	596	714	594
Sub-total	419,706	340,092	682,389	420,080
037 Department of Health—				
(010) Dangerous drugs, pharmacy, poisons and other licences	22,931	23,856	24,375	24,297
(030) Out-patient charges.....	32,612	35,015	34,189	34,416
(040) Dental charges	7,618	7,600	7,812	7,902
(050) Medical and health charges other than hospital, out-patient and dental charges.....	29,648	30,919	29,338	29,320
(060) Registrations and certificates of medical and supplementary medical professionals	27,086	29,556	30,509	30,395
(070) Others	682	793	617	612
Sub-total	120,577	127,739	126,840	126,942
039 Drainage Services Department—				
(010) Works executed on private account	96	290	241	5
(030) Others	1,104	798	1,404	1,141
Sub-total	1,200	1,088	1,645	1,146
042 Electrical and Mechanical Services Department—				
(025) Services to Electrical and Mechanical Services Trading Fund.....	37,038	34,441	38,334	40,443
(027) Registration, certification and permit fees.....	42,327	55,376	56,450	50,406
(030) Others	13	15	13,298	16,272
Sub-total	79,378	89,832	108,082	107,121
044 Environmental Protection Department—				
(010) Chemical waste charging scheme	19,605	16,100	16,800	16,800
(015) MARPOL waste charging scheme.....	5,189	4,800	5,200	5,200
(017) Waste disposal charges	116,613	121,200	116,200	116,200
(020) Licence and permit fees.....	12,053	11,359	12,721	12,448
(025) Producer Responsibility Scheme	29,773	29,400	31,500	15,700
(030) Others	390	273	285	315
Sub-total	183,623	183,132	182,706	166,663

Head 11 — FEES AND CHARGES

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
045 Fire Services Department—				
(010) Dangerous goods licences.....	10,454	10,077	10,428	10,428
(012) Official certificates and fire reports	6,624	6,549	6,832	6,832
(020) Others	1,774	984	1,295	1,295
Sub-total	18,852	17,610	18,555	18,555
047 Government Secretariat: Office of the Government Chief Information Officer	7,963	8,014	8,258	8,185
048 Government Laboratory—				
(015) Services to the Hospital Authority	7,580	8,315	8,315	8,600
(020) Others	5,978	6,011	6,011	6,457
Sub-total	13,558	14,326	14,326	15,057
049 Food and Environmental Hygiene Department—				
(010) Licences and permits	273,650	242,730	240,754	230,590
(020) Meat inspection.....	21,880	21,906	22,356	22,356
(030) Cemeteries and crematoria	88,685	127,138	95,809	93,929
(040) Others	3,267	2,280	2,601	3,454
Sub-total	387,482	394,054	361,520	350,329
051 Government Property Agency—				
(010) Management and air conditioning charges.....	30,343	65,264	102,829	66,395
(020) Others	6,236	4,858	6,453	5,811
Sub-total	36,579	70,122	109,282	72,206
055 Government Secretariat: Commerce and Economic Development Bureau (Communications and Technology Branch) ..	1,097	1,147	1,287	1,300
059 Government Logistics Department—				
(010) Printing services	236,003	224,486	223,353	215,378
(020) Advertisements	19,494	20,000	19,888	19,200
(030) Government transport	21,299	22,332	22,997	23,921
(040) Others	13,516	10,355	12,516	11,220
Sub-total	290,312	277,173	278,754	269,719
060 Highways Department—				
(010) Works executed on private account	140	250	700	400
(020) Excavation permits	162,724	147,205	147,860	147,860
(030) Others	1,584	1,600	1,650	1,650
Sub-total	164,448	149,055	150,210	149,910

Head 11 — FEES AND CHARGES

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
063 Home Affairs Department—				
(015) Guesthouse licences	7,777	7,257	7,930	9,056
(016) Clubhouse certificates	13,877	14,894	14,392	14,494
(020) Karaoke establishments licences and permits	35	44	34	38
(021) Entertainment licences	20,096	17,307	16,738	16,270
(030) Others	2,945	2,803	2,647	2,645
Sub-total	44,730	42,305	41,741	42,503
070 Immigration Department—				
(012) Chinese nationality applications	3,444	3,273	4,922	5,932
(020) Travel documents	250,706	291,908	296,799	279,349
(030) Visas, entry permits and extension of stay	111,437	117,337	116,265	122,578
(040) Certification fees	10,373	10,666	10,486	10,430
(060) Replacement of identity cards	39,760	40,750	41,478	43,288
(070) Births and deaths registration fees	42,372	47,258	35,330	36,124
(080) Marriage registration fees	70,585	78,305	66,682	69,009
(090) Others	15,915	16,381	13,024	12,826
Sub-total	544,592	605,878	584,986	579,536
074 Information Services Department—				
(010) Sale of publications	5,245	5,665	5,615	5,615
(020) Others	208	280	1,231	822
Sub-total	5,453	5,945	6,846	6,437
076 Inland Revenue Department—				
(010) Business registration fees	122,869	13,000	73,000	2,400,000
(020) Others	17,912	18,000	18,000	19,000
Sub-total	140,781	31,000	91,000	2,419,000
078 Intellectual Property Department—				
(010) Patents fees	21,086	18,804	22,323	19,992
(020) Trade marks fees	98,092	144,654	143,679	168,313
(030) Registered designs fees	9,026	8,117	8,686	8,292
(040) Others	226	228	140	135
Sub-total	128,430	171,803	174,828	196,732
080 Judiciary—				
(010) Commission	6,895	8,013	10,029	10,029
(020) Court fees	148,759	153,690	149,167	148,366
(030) Possession	357	314	267	267
(040) Others	14,227	13,937	14,184	14,184
Sub-total	170,238	175,954	173,647	172,846
082 Buildings Department—				
(010) Buildings Ordinance fees	174,087	173,843	190,794	197,115
(020) Works executed on private account	2,238	48	48	48
(030) Others	1,071	1,586	1,688	2,694
Sub-total	177,396	175,477	192,530	199,857

Head 11 — FEES AND CHARGES

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
090 Labour Department	24,054	25,302	25,747	26,926
091 Lands Department—				
(010) Administrative and legal land services	54,212	58,544	56,756	58,654
(012) Lands Department consent fees and Government lease fees	3,280	2,447	2,629	3,066
(013) Administrative fees for conveyancing services for FSI	235	251	170	175
(020) Excavation permits	12,160	11,506	11,874	11,921
(040) Works executed on private account	753	545	721	664
(042) Services to KCRC	33,257	27,551	27,452	27,255
(046) Services to MTRCL	41,753	39,867	28,347	32,314
(050) Others	25,448	22,742	24,256	24,306
Sub-total	171,098	163,453	152,205	158,355
092 Department of Justice	4,315	2,446	4,427	4,521
094 Legal Aid Department	224,900	214,808	241,874	258,749
095 Leisure and Cultural Services Department—				
(010) Admission and hire charges	682,566	646,355	686,669	689,257
(020) Programme entry fees for recreational and sports activities	38,427	39,475	40,053	39,846
(030) Licences	591	616	384	342
(040) Others	32,284	27,090	27,723	27,570
Sub-total	753,868	713,536	754,829	757,015
100 Marine Department—				
(010) Anchorage	28,492	30,500	29,538	29,538
(020) Buoy	24,981	23,232	24,442	24,442
(030) Permit fees	106,375	109,056	111,162	111,162
(040) Cargo working area charges	126,298	132,294	134,193	137,928
(050) Examination and registration fees	108,749	115,467	114,828	119,962
(070) Vessel licences	38,040	39,744	40,840	40,840
(080) Port and light dues	191,746	190,701	188,522	188,522
(090) Port clearance fees	11,362	11,582	11,308	11,308
(100) Survey fees	24,412	21,988	22,890	22,970
(110) Others	5,376	4,975	4,935	5,084
Sub-total	665,831	679,539	682,658	691,756
116 Official Receiver's Office—				
(010) Bankruptcy	97,021	73,991	92,763	80,023
(020) Liquidation	25,483	44,075	38,983	29,937
(030) Others	44	19	16	16
Sub-total	122,548	118,085	131,762	109,976
122 Hong Kong Police Force—				
(010) Confirmation of criminal record	8,606	12,988	9,359	9,889
(020) Establishments and trades licences	1,330	1,429	1,287	1,287
(025) Security personnel permits	10,176	10,982	11,072	11,072
(030) Others	6,321	7,053	8,964	8,971
Sub-total	26,433	32,452	30,682	31,219

Head 11 — FEES AND CHARGES

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
143 Government Secretariat: Civil Service Bureau—				
(010) Translation and interpretation services ...	9,060	9,103	9,234	9,234
(020) Training and development services	5,908	4,385	4,036	4,036
(030) Others	626	600	671	671
Sub-total	15,594	14,088	13,941	13,941
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)—				
(010) Insurance companies.....	38,827	39,759	38,828	38,828
(030) Others	3	4	4	4
Sub-total	38,830	39,763	38,832	38,832
151 Government Secretariat: Security Bureau—				
(010) Security companies.....	14,856	15,693	15,501	15,356
(090) Others	33	35	35	35
Sub-total	14,889	15,728	15,536	15,391
152 Government Secretariat: Commerce and Economic Development Bureau (Commerce, Industry and Tourism Branch) ..	10,513	11,033	10,531	10,822
155 Government Secretariat: Innovation and Technology Commission.....	9,028	9,944	9,615	10,424
156 Government Secretariat: Education Bureau—				
(011) School fees for senior secondary classes	5	—	—	—
(020) Grant and subsidised schools provident funds—supervision fees.....	5,076	5,200	5,200	5,500
(030) Others	3,281	3,300	3,500	3,500
Sub-total	8,362	8,500	8,700	9,000
160 Radio Television Hong Kong	1,209	1,195	1,209	1,221
162 Rating and Valuation Department.....	9,439	4,545	4,608	4,608
168 Hong Kong Observatory—				
(010) Services to the Airport Authority.....	95,874	96,844	95,595	98,319
(020) Others	1,588	1,694	1,559	1,145
Sub-total	97,462	98,538	97,154	99,464
170 Social Welfare Department—				
(010) Traffic Accident Victims Assistance Scheme administration fee.....	16,219	16,311	17,579	17,839
(020) Others	1,382	1,557	1,431	991
Sub-total	17,601	17,868	19,010	18,830
173 Student Financial Assistance Agency	11,683	31,521	50,702	33,643

Head 11 — FEES AND CHARGES

Sub-head (Code)	Actual revenue 2012–13	Original estimate 2013–14	Revised estimate 2013–14	Estimate 2014–15
	\$'000	\$'000	\$'000	\$'000
180 Office for Film, Newspaper and Article Administration—				
(020) Film censorship fees	3,966	3,761	3,984	3,984
(030) Others	613	636	680	680
Sub-total	4,579	4,397	4,664	4,664
181 Trade and Industry Department—				
(010) Application fees for certificates of origin.....	312	341	322	328
(030) Application fees for textile export licences	602	486	501	419
(040) Others	11,731	10,959	11,479	10,869
Sub-total	12,645	11,786	12,302	11,616
186 Transport Department—				
(010) Vehicle and driving licences.....	3,526,417	3,671,243	3,665,812	3,816,017
(030) Transfer of vehicle and registration mark, driving test and permits	297,314	302,521	316,503	317,072
(040) Traffic Accident Victims Assistance Scheme administration fee.....	1,797	1,786	1,813	1,904
(050) Vehicle examination fees.....	65,570	66,981	65,377	66,537
(055) Personalized vehicle registration mark ...	28,624	25,723	29,088	26,664
(060) Others	13,575	14,192	15,153	15,376
Sub-total	3,933,297	4,082,446	4,093,746	4,243,570
188 Treasury—				
(040) Others	40,847	46,625	57,172	53,726
200 Other bureaux/departments	18,594	18,200	17,877	17,649
Total.....	11,590,146	11,435,631	11,944,920	14,247,966

Description of Revenue Sources

This revenue head covers all fees and charges received by the Government, except fees charged by government utilities which are credited to Head 10 — Utilities and Head 6 — Royalties and Concessions (in respect of government toll-tunnels and bridges). Fees and charges are payable for services provided by bureaux, departments and government agencies, or are levied for certain policy objectives. It is the Government's general policy that the cost of services provided by the Government should be fully recovered from the fees imposed or the charges made. Certain essential services are subsidised by the Government or provided free.

Revenue from fees and charges generated 3.5% of total revenue in 2013–14.

Underlying Changes in Revenue Yield

The 2013–14 revised estimate of \$11,944,920,000 reflects a net increase of \$509,289,000 (4.5%) over the original estimate.

Under *Subhead 033 Civil Engineering and Development Department*, the increase of \$342,297,000 (100.6%) is mainly due to higher-than-expected receipts for private works provided and disposal of construction waste at public fill reception facilities.

Under *Subhead 042 Electrical and Mechanical Services Department*, the increase of \$18,250,000 (20.3%) is mainly due to the receipts from the Housing Authority for the provision of chilled water supply by the District Cooling System commencing in 2013–14, and higher-than-expected receipts from services to the Electrical and Mechanical Services Trading Fund.

Under *Subhead 051 Government Property Agency*, the increase of \$39,160,000 (55.8%) is mainly due to higher-than-expected receipts from management and air conditioning charges.

Head 11 — FEES AND CHARGES

Under *Subhead 076 Inland Revenue Department*, the increase of \$60,000,000 (193.5%) is mainly due to higher-than-expected receipts from business registration fees.

Under *Subhead 094 Legal Aid Department*, the increase of \$27,066,000 (12.6%) is mainly due to higher-than-expected legal cost recovered.

Under *Subhead 116 Official Receiver's Office*, the increase of \$13,677,000 (11.6%) is mainly due to higher-than-expected receipts from bankruptcy cases, partly offset by lower-than-expected receipts from liquidation cases.

Under *Subhead 173 Student Financial Assistance Agency*, the increase of \$19,181,000 (60.9%) is mainly due to higher-than-expected receipts from administrative fee for the non-means-tested loans.

Under *Subhead 188 Treasury*, the increase of \$10,547,000 (22.6%) is mainly due to higher-than-expected administrative costs recovered from the Trading Funds and the Housing Authority.

The **2014–15** estimate of \$14,247,966,000 reflects a net increase of \$2,303,046,000 (19.3%) against the revised estimate for 2013–14.

Under *Subhead 028 Civil Aviation Department*, the increase of \$135,105,000 (12.2%) is mainly due to expected increase in receipts from services to the Airport Authority.

Under *Subhead 033 Civil Engineering and Development Department*, the decrease of \$262,309,000 (38.4%) is mainly due to expected decrease in receipts for private works to be provided.

Under *Subhead 051 Government Property Agency*, the decrease of \$37,076,000 (33.9%) is mainly due to resumption of the normal pattern of revenue receipts from management and air conditioning charges.

Under *Subhead 076 Inland Revenue Department*, the increase of \$2,328,000,000 (2 558.2%) is mainly due to cessation of the waiver of business registration fees on 31 March 2014.

Under *Subhead 078 Intellectual Property Department*, the increase of \$21,904,000 (12.5%) is mainly due to expected increase in receipts from trade marks fees, partly offset by expected decrease in receipts from patents fees.

Under *Subhead 116 Official Receiver's Office*, the decrease of \$21,786,000 (16.5%) is mainly due to expected decrease in receipts from bankruptcy and liquidation cases.

Under *Subhead 173 Student Financial Assistance Agency*, the decrease of \$17,059,000 (33.6%) is mainly due to resumption of the normal pattern of revenue receipts from administrative fee for the non-means-tested loans.