#### **Appendix: Public finance of Hong Kong**

Government revenue and expenditure: Census and Statistic Department website

- 1. Go to the website of the Census and Statistic Department https://www.censtatd.gov.hk/en/.
- 2. After clicking "search", you will see the image below.



3. Click "Table 340-47011", government revenue for each of the last four years can be found.

> Statistics > By	/ Subject > Econ	omy > Public Finance, Money	and Market > Table 340-470*	11 : Government re	evenue (General F	levenue Account a	ind the Funds)		
Table 34	Click "Full Series"								
Full Series	Book	kmark 🖽 API	🕁 Download 👻 Cu	istomise Table / N	Nore Data				
Statistics									^
				Government rev	venue (General F	Revenue Account	and the Funds)		
					HK\$ I	million			
		Financial Year		2018-2019	2019-2020	2020-2021	2021-2022		
Type of revenue									
Operating revenue	Direct taxes	Earnings and profits tax	Interest tax	-	-	-	-		Government
			Profits tax	166,620	155,900	135,540	167,336		revenue data
			Personal assessment	5,963	5,000	6,294	6,457		
			Property tax	3,624	2,807	3,957	3,985		
			Salaries tax	60,146	50,412	75,027	75,570		
	Indirect taxes	Bets and sweeps tax		22,194	22,012	20,877	25,432		
		Entertainments tax		-	-	-	-		
		Hotel accommodation tax (1)		-	-	-	-		
		Stamp duties		79,979	67,198	89,045	99,677		
		Air passenger departure tax	ir passenger departure tax			101	56		
		Cross Harbour Tunnel passa	ge tax	-	-	-	-		

4. Data starting from the 1989-1990 fiscal year onwards can be accessed.

★ > Statistics > By Subject > Economy > Public Finance, Money and Market > Table 340-47011 : Government revenue (General Revenue Account and the Funds)

# Table 340-47011 : Government revenue (General Revenue Account and the Funds)

I Defa	ault Serie	s 📕 Bo	ookmark															
Statis	stics																	^
																	Goverr	nment re
	Fina	incial Year		1989-	1990-	1991-	1992-	1993-	1994-	1995-	1996-	1997-	1998-	1999-	2000-	2001-	2002-	2003-
Turne of eac				1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Type of re-	venue																	
Operating	Direct	Earnings	Interest tax	35	7	-8	-	-	-	-	-	-	-	-	-	-	-	
revenue	taxes	and profits	Profits tax	21,231	21,241	25,203	32,248	39,858	47,430	46,706	50,063	55,347	45,252	37,699	42,969	44,376	38,799	48,77
			Personal assessment	879	847	1,028	1,309	1,565	1,759	2,817	3,617	4,433	4,098	3,216	3,455	3,603	3,316	2,74
			Property tax	953	1,138	1,230	1,304	1,511	1,482	1,638	1,577	1,585	1,333	1,168	1,143	1,136	1,180	98
			Salaries tax	10,451	13,107	17,417	20,200	22,505	23,624	26,258	28,709	30,159	25,063	24,831	26,303	28,634	29,733	27,9
	Indirect	Bets and sv	weeps tax	4,830	5,884	7,110	7,818	10,082	9,352	11,051	12,191	13,453	12,228	11,938	12,630	11,571	10,921	11,6:
	taxes	Entertainm	ents tax	129	136	141	15	1	-	-	-	-	-	-	-	-	-	
		Hotel accor tax (1)	nmodation	271	269	266	314	375	445	501	580	511	219	182	223	203	201	1(
		Stamp duti	es	5,464	5,939	9,569	13,409	17,976	12,714	11,215	20,461	29,097	10,189	12,116	10,911	8,637	7,458	11,24

5. Select the file types for download.

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★ > Statistics > By Subject > Economy > Public Finance, Money and Market > Table 340-47011 : Government revenue (General Revenue Account and the Funds)

## Table 340-47011 : Government revenue (General Revenue Account and the Funds)

Def	ault Serie	s 🔳 Bo	ookmark	I AP		<b>⊎</b> Dowr	nload 🔻	Custo	omise Tabl	e / More D	ata							
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									CS	V (exclud	ing symbo	ls in data (	cells)				Govern	ment
				1989-	1990-					CSV	' (Tabular f	'ormat)					002-	200
	Fina	incial Year		1990	1991						XML						2003	200
Type of re	venue																	
Operating	Direct	Earnings	Interest tax	35	7	-8	-	-	-	-	-	-	-	-	-	-	-	
evenue	taxes	and profits	Profits tax	21,231	21,241	25,203	32,248	39,858	47,430	46,706	50,063	55,347	45,252	37,699	42,969	44,376	38,799	48,
			Personal assessment	879	847	1,028	1,309	1,565	1,759	2,817	3,617	4,433	4,098	3,216	3,455	3,603	3,316	2,
			Property tax	953	1,138	1,230	1,304	1,511	1,482	1,638	1,577	1,585	1,333	1,168	1,143	1,136	1,180	9
			Salaries tax	10,451	13,107	17,417	20,200	22,505	23,624	26,258	28,709	30,159	25,063	24,831	26,303	28,634	29,733	27,9
	Indirect	Bets and sv	veeps tax	4,830	5,884	7,110	7,818	10,082	9,352	11,051	12,191	13,453	12,228	11,938	12,630	11,571	10,921	11,6
	taxes	Entertainm	ents tax	129	136	141	15	1	-	-	-	-	-	-	-	-	-	
		Hotel accor tax (1)	nmodation	271	269	266	314	375	445	501	580	511	219	182	223	203	201	
		Ctomp duti		E 404	C 020	0.000	12 400	17.070	10 714	44.046	20.404	20.007	40.400	40.440	40.011	0 0 2 7	7 450	44.5

6. Customise table

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★ > Statistics > By Subject > Economy > Public Finance, Money and Market > Table 340-47011 : Government revenue (General Revenue Account and the Funds)

#### Table 340-47011 : Government revenue (General Revenue Account and the Funds)

⊞ Defa	ault Series	Bo	ookmark	I AP	1	لط Down	iload 🝷	Custo	omise Tabl	e / More D	ata							- (	Customise table
Statis	stics																	^	
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	Fina	ncial Year		1989- 1990	1990- 1991	1991- 1992	1992- 1993	1993- 1994	1994- 1995	1995- 1996	1996- 1997	1997- 1998	1998- 1999	1999- 2000	2000- 2001	2001- 2002	2002- 2003	2003 2004	3. 4
Type of re	venue																		
Operating	Direct	Earnings	Interest tax	35	7	-8	-	-	-	-	-	-	-	-	-	-	-		
revenue	taxes	tax	Profits tax	21,231	21,241	25,203	32,248	39,858	47,430	46,706	50,063	55,347	45,252	37,699	42,969	44,376	38,799	48,7	7
			Personal assessment	879	847	1,028	1,309	1,565	1,759	2,817	3,617	4,433	4,098	3,216	3,455	3,603	3,316	2,7	7.
			Property tax	953	1,138	1,230	1,304	1,511	1,482	1,638	1,577	1,585	1,333	1,168	1,143	1,136	1,180	ę	98
			Salaries tax	10,451	13,107	17,417	20,200	22,505	23,624	26,258	28,709	30,159	25,063	24,831	26,303	28,634	29,733	27,9	9
	Indirect	Bets and sv	weeps tax	4,830	5,884	7,110	7,818	10,082	9,352	11,051	12,191	13,453	12,228	11,938	12,630	11,571	10,921	11,6	5:
	taxes	Entertainm	ents tax	129	136	141	15	1	-	-	-	-	-	-	-	-	-		_
		Hotel accor tax (1)	mmodation	271	269	266	314	375	445	501	580	511	219	182	223	203	201	1	11
		Stamp dutie	es	5,464	5,939	9,569	13,409	17,976	12,714	11,215	20,461	29,097	10,189	12,116	10,911	8,637	7,458	11,2	24

7. Select the required data (specific year, specified income or expenditure category) and press "Submit"

Customise Table /	More Data			×
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Statistics			^	
Position: O Row (Hea	d) 🔿 Row (Subhead) 🧕 Col	umn (Head) 🔿 Column (Subh	ead)	- L
Government reven	ue (General Revenue Account a	and the Funds) - HK\$ million		
Time Series			~	
Position: O Row 🔘 (	Column			- L
Financial Year				
✓ 1989-1990	✓ 1990-1991	✓ 1991-1992	✓ 1992-1993	
✓ 1993-1994	✓ 1994-1995	✓ 1995-1996	✓ 1996-1997	
✓ 1997-1998	✓ 1998-1999	✔ 1999-2000	2000-2001	- 11
2001-2002	2002-2003	2003-2004	2004-2005	
2005-2006	2006-2007	2007-2008	2008-2009	
2009-2010	2010-2011	2011-2012	2012-2013	
2013-2014	2014-2015	2015-2016	2016-2017	
2017-2018	2018-2019	2019-2020	2020-2021	
2021-2022	🗹 All			
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	Personal assessment			
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Submit _Sel	ect All Deselect All	Default		

8. For example: Select "2020-2021", "2021-2022", then select "Interest Tax", "Profits Tax" and "Personal Assessment", and press "Submit". The following table will appear.

★ > Statistics > By Subject > Economy > Public Finance, Money and Market > Table 340-47011 : Government revenue (General Revenue Account and the Funds)

### Table 340-47011 : Government revenue (General Revenue Account and the Funds)

Default Serie	s 📕 Bo	ookmark III API	u Download	Customise Table / More	Data	
Statistics						^
				Government revenue (General R	evenue Account and the Funds)	
				HK\$ n	nillion	
		Financial Year		2020-2021	2021-2022	
Type of revenue						
Operating revenue	Direct taxes	Earnings and profits tax	Interest tax	-	-	
			Profits tax	135,540	167,336	
			Personal assessment	6,294	6,457	
Notes Financial year n Exchange Fund by the Director - Not ap	uns from 1 I as provisio of Audit. pplicable	April to 31 March. The on for the Housing Res	investment income serve, and were not	s on the fiscal reserves for 20 received on 31 December 20	14-15 and 2015-16 have bee 14 and 31 December 2015. F	n set aside and retained within the igures for 2021-22 are subject to audit

9. Government expenditure (By policy): Go to the main page, click "Statistics"→ "List of All Statistical Products"



# 10. Click "Hong Kong Annual Digest of Statistics"

★ > Statistics > List of All Statistical Products

List of All Stati	stical Produ	ucts				
This section provides the ful	l list of all statistical pro	oducts in the Website. Ple	ease contact us i	f you need further assistance.		
Statistical Digests	Web Tables	Tables (Excel)	Reports	Social Topics Reports	Datasets	Feature Articles
Statistical Digests	reat of Statistics					^
<ul> <li>Hong Kong Annual Di</li> <li>Hong Kong Monthly D</li> <li>Hong Kong in Figures</li> <li>Women and Men in Ho</li> <li>Statistical Digest of th</li> <li>Hong Kong as an Info</li> </ul>	igest of Statistics igest of Statistics ong Kong - Key Statis e Services Sector rmation Society	tics				
Web Tables  Table 110-01001 : Pop	ulation by Sex and Ag	ge Group				^

# 11. Click the link, you can save the pdf file of the annual digest

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♠ > Statistics > By Subject > Snapshot of Hong Kong > Hong Kong Annual Digest of Statistics

## Hong Kong Annual Digest of Statistics

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12. Open the annual digest of statistics, click the search icon, then enter "Public expenditure by policy area group"<sup>1</sup> in the search box, and press enter.



13. You will find the data of "Public expenditure by policy area group".

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Table 10.5 Public expenditure by policy area group

							百萬元 \$ million
Item	2011-12	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Community and external affairs	26,033	14,851	16,343	24,835	20,302	21,901	23,749
Economic	47,302	29,365	20,585	26,034	40,035	117,727	75,071
Education	67,891	82,436	88,465	108,035	125,341	107,040	106,785
Environment and food	17,733	20,834	21,586	24,291	30,680	35,311	33,651
Health	45,297	66,474	71,095	78,275	87,347	96,999	114,389
Housing	18,918	28,875	32,780	31,159	31,099	35,151	38,257
Infrastructure	52,545	89,402	86,291	75,211	66,844	77,105	80,448
Security	31,522	43,162	45,833	50,455	56,732	64,330	56,232
Social welfare	43,346	68,151	70,316	90,126	92,249	98,046	103,910
Support	35,054	51,266	54,280	59,157	92,053	200,646	107,412
Total	385,641	494,816	507,574	567,578	642,682	854,256	739,904
	Item Community and external affairs Economic Education Environment and food Health Housing Infrastructure Security Social welfare Support Total	Item2011-12Community and external affairs26,033Economic47,302Education67,891Environment and food17,733Health45,297Housing18,918Infrastructure52,545Security31,522Social welfare43,346Support35,054Total385,641	Item         2011-12         2016-17           Community and external affairs         26,033         14,851           Economic         47,302         29,365           Education         67,891         82,436           Environment and food         17,733         20,834           Health         45,297         66,474           Housing         18,918         28,875           Infrastructure         52,545         89,402           Security         31,522         43,162           Social welfare         43,346         68,151           Support         35,054         51,266           Total         385,641         494,816	Item2011-122016-172017-18Community and external affairs26,03314,85116,343Economic47,30229,36520,585Education67,89182,43688,465Environment and food17,73320,83421,586Health45,29766,47471,095Housing18,91828,87532,780Infrastructure52,54589,40286,291Security31,52243,16245,833Social welfare43,34668,15170,316Support35,05451,26654,280Total385,641494,816507,574	Item2011-122016-172017-182018-19Community and external affairs26,03314,85116,34324,835Economic47,30229,36520,58526,034Education67,89182,43688,465108,035Environment and food17,73320,83421,58624,291Health45,29766,47471,09578,275Housing18,91828,87532,78031,159Infrastructure52,54589,40286,29175,211Security31,52243,16245,83350,455Social welfare43,34668,15170,31690,126Support35,05451,26654,28059,157Total385,641494,816507,574567,578	Item2011-122016-172017-182018-192019-20Community and external affairs26,03314,85116,34324,83520,302Economic47,30229,36520,58526,03440,035Education67,89182,43688,465108,035125,341Environment and food17,73320,83421,58624,29130,680Health45,29766,47471,09578,27587,347Housing18,91828,87532,78031,15931,099Infrastructure52,54589,40286,29175,21166,844Security31,52243,16245,83350,45556,732Social welfare43,34668,15170,31690,12692,249Support35,05451,26654,28059,15792,053Total385,641494,816507,574567,578642,682	Item2011-122016-172017-182018-192019-202020-21Community and external affairs26,03314,85116,34324,83520,30221,901Economic47,30229,36520,58526,03440,035117,727Education67,89182,43688,465108,035125,341107,040Environment and food17,73320,83421,58624,29130,68035,311Health45,29766,47471,09578,27587,34796,999Housing18,91828,87532,78031,15931,09935,151Infrastructure52,54589,40286,29175,21166,84477,105Security31,52243,16245,83350,45556,73264,330Social welfare43,34668,15170,31690,12692,24998,046Support35,05451,26654,28059,15792,053200,646

註釋: 2021-22年度的數字為修訂預算。

2011-12年度及以後的開支數字,已根據在2021-22年 度預算中所採用的定義及政策組別分類作出調整。

公共開支包括政府開支及其他公營機構的開支。至於 政府只享有股權的機構,包括法定機構,例如機場管 理局及香港鐵路有限公司,其開支則不包括在內。 Notes : Figures for 2021-22 are revised estimates.

Expenditure figures for 2011-12 and after have been adjusted to align with the definitions and policy area group classifications adopted in the 2021-22 estimates.

Public expenditure comprises government expenditure and expenditure by other public bodies. It does not include expenditure by those organisations, including statutory organisations, in which the government has only an equity position, such as the Airport Authority and the MTR Corporation Limited.

<sup>&</sup>lt;sup>1</sup> You can also enter other keywords to search for other data, such as "total government revenue".