

Head 1 — DUTIES

Details of Revenue

Sub-head (Code)	Actual revenue 2008–09	Original estimate 2009–10	Revised estimate 2009–10	Estimate 2010–11
	\$'000	\$'000	\$'000	\$'000
010 Hydrocarbon oils	2,836,130	2,549,239	2,825,735	2,910,507
020 Alcoholic beverages.....	235,898	203,514	238,686	235,898
030 Other alcohol products.....	11,779	7,500	14,000	14,000
050 Tobacco	2,962,847	3,821,558	3,100,000	3,012,000
Total	<u>6,046,654</u>	<u>6,581,811</u>	<u>6,178,421</u>	<u>6,172,405</u>

Description of Revenue Sources

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

Revenue from duties generated 2.5% of total revenue in 2009–10.

Underlying Changes in Revenue Yield

The **2009–10** revised estimate of \$6,178,421,000 is a net decrease of \$403,390,000 (6.1%) against the original estimate.

Under *Subhead 010 Hydrocarbon oils*, the increase of \$276,496,000 (10.8%) is mainly due to the higher than expected demand for motor spirit.

Under *Subhead 020 Alcoholic beverages*, the increase of \$35,172,000 (17.3%) is mainly due to the higher than expected consumption of such products.

Under *Subhead 030 Other alcohol products*, the increase of \$6,500,000 (86.7%) is mainly due to the higher than expected demand for such products.

Under *Subhead 050 Tobacco*, the decrease of \$721,558,000 (18.9%) is mainly due to the higher than expected decrease in tobacco consumption.

The **2010–11** estimate of \$6,172,405,000 is a net decrease of \$6,016,000 (0.1%) against the revised estimate for 2009–10.