

## Head 1 — DUTIES

### Details of Revenue

Sub-head (Code)	Actual revenue 2014–15	Original estimate 2015–16	Revised estimate 2015–16	Estimate 2016–17
	\$'000	\$'000	\$'000	\$'000
010 Hydrocarbon oils.....	3,529,197	3,749,930	3,723,814	<b>3,887,074</b>
020 Alcoholic beverages.....	406,078	415,045	418,773	<b>413,084</b>
030 Other alcohol products.....	5,503	5,146	4,323	<b>3,867</b>
050 Tobacco.....	6,068,965	6,146,950	6,369,555	<b>6,634,794</b>
Total.....	<u>10,009,743</u>	<u>10,317,071</u>	<u>10,516,465</u>	<u><b>10,938,819</b></u>

### 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 2015–16.

### Underlying Changes in Revenue Yield

The 2015–16 revised estimate of \$10,516,465,000 reflects a net increase of \$199,394,000 (1.9%) over the original estimate.

Under *Subhead 030 Other alcohol products*, the decrease of \$823,000 (16.0%) is mainly due to the lower-than-expected demand for such products.

The 2016–17 estimate of \$10,938,819,000 reflects a net increase of \$422,354,000 (4.0%) over the revised estimate for 2015–16.

Under *Subhead 030 Other alcohol products*, the decrease of \$456,000 (10.5%) is mainly due to the anticipated decrease in demand for such products.