

Explanatory Notes on Main Statistical Indicators

Government Revenue

refers to the revenue of the government directly disposable finance, including various tax revenue and other revenue. In accordance with the classification of the structure of the government finance in 1994 on the basis of the classification of channels for collection of tax revenue, the revenue of the central government and the revenue of the local governments have different coverage. Revenue of the central government includes 75% of the value added tax and 100% of the value consumption tax, etc. The revenue of the local governments includes 25% of the value added tax, business tax (excluding business taxes of head offices of bank, profits of railways, head office of insurance company), income tax of the local enterprises subordinated to the local government, income tax of foreign, Hong Kong, Macao and Taiwan funded enterprises, personal income tax, tax on the use of urban land, tax on the adjustment of the investment in fixed assets, tax on town maintenance and construction, tax on resources (excluding tax on ocean petroleum resources), tax on real estates, tax on the use of vehicles and ships, stamp tax, slaughter tax, tax on agriculture and animal husbandry, tax on the occupancy of cultivated land, contract tax, inheritance tax, gift tax, land value added tax, income of non-gratuitous use on the state-owned land and income of funds. Total of government revenue included the

revenue of the central government and the revenue of the local governments. Now the content and coverage of the local financial revenue is different from that before 1994, please pay attention to distinguish when you use.

General Public Budget Revenue

refers to financial revenue with budgetary management through certain form and procedure by financial departments at each level, also called "budgetary revenue" before reformation of accounting system.

Governmental Fund Revenue

refers to government fund budgetary revenue with financial management and assigned uses gathered by rules or through financial arrangement.

General Public Budget Expenditure

refers to expenditure distributed and used from general budgetary financial revenue by financial departments at each level.

Governmental Fund Expenditure

refers to expenditure arranged from fund budgetary revenue by financial departments at each level.