



## Explanatory Notes on Main Statistical Indicators

**General Public Budget Revenue** refers to income for the government finance through participating in the distribution of social products. It is the financial guarantee to ensure government functioning. The government revenue includes the following main items: (1) Various tax revenues including domestic value added tax (VAT), domestic consumption tax, VAT from imports, consumption tax from imports, VAT rebate for exports, consumption tax rebate for exports, corporate income tax, individual income tax, resource tax, city maintenance and construction tax, house property tax, stamp tax, urban land use tax, land appreciation tax, tax on vehicles and boat operation, ship tonnage tax, vehicle purchase tax, tariffs, farm land occupation tax, deed tax, and tobacco tax, environment protection tax, etc. (2) Non-tax revenue, including special program receipts, charge income of administrative and institutional units, penalty receipts, operating income from government capital, income from use of state-owned resources (assets) and others non-tax receipts.

**General Public Budget Expenditure** refers to the distribution and use of the funds which the government finance has raised, so as to meet the needs of economic construction and various undertakings. It includes the following main items: expenditure for general public services, expenditure for foreign affairs, expenditure for national defence expenditure for public security, expenditure for education, expenditure for science and technology, expenditure for culture, tourism, sport and media, expenditure for social safety net and employment effort, expenditure for health care, expenditure for energy conservation and environment protection, expenditure for urban and rural community affairs, expenditure for agriculture, forestry and water conservancy, expenditure for transportation, expenditure for resource exploration and industrial information, expenditure for affairs of commerce and services, expenditure for finance, aid to other regions, expenditure for nature resources, ocean and weather, expenditure for housing security, expenditure for grain & oil reserves, expenditure for prevention of disasters and emergency management, interest payment for public debts, expenditure for issuing debts. General public budget expenditure is divided into general public budget expenditure of central government and general public budget expenditure of local government according to the different functions of the governments played in economic and social activities.

**General Public Budget Revenue of the Central Government and the Local Governments** The general

public budget revenue of the Central Government includes tariff, VAT and consumption tax from imports, VAT and consumption tax rebate for exports, domestic consumption tax, city maintenance and construct tax from the Ministry of Railways, head offices of banks, head offices of insurance company, which are handed over to the government in a centralized way, 50% of the value added tax, 60% the share part of the corporate income tax, unshared part of corporate income tax of the central enterprises, profit handed in by the central enterprises, 60% of individual income tax, vehicle purchase tax, ship tonnage tax, stamp tax on securities transactions, resource tax on the offshore petroleum resources. The general public budget revenue of the local governments includes city maintenance and construct tax (excluding the part of the Ministry of Railways, head offices of banks, head offices of insurance company, which are handed over to the government in a centralized way), house property tax, urban land use tax, land appreciation tax, tax on vehicles and boat operation, farm land occupation tax, deed tax, and tobacco leaf tax, stamp tax (not including stamp tax on security exchange), 50% of the value added tax, 40% the share part of the corporate income tax, 40% of individual income tax, resource tax other than the tax on offshore petroleum resources, local non-tax revenue, etc.

**General Public Budget Expenditure of the Central Government and Local Governments** according to the different functions of the Central Government and local governments in economic and social activities, the rights of administration are demarcated between those of the Central Government and those of local governments; and the classification of the expenditure between the Central Government and local governments are made on the basis of the classification of the rights administration between them. The general public budget expenditure of the Central Government includes the expenditure for general public services, expenditure for foreign affairs, expenditure for public security, and the general public budget expenditure of the Central Government for adjusting the national economic structure; coordinating the development among different regions; and exercising macroeconomic regulation. The general public budget expenditure of the local governments includes mainly the expenditure for general public services, expenditure for public security, and expenditures for social development which are planned by local governments, etc.