

Brief Introduction

I. Main Content

Statistics in this chapter include budgetary revenue and expenditure of Beijing Municipal Government and the tax revenues of Beijing.

II. Condition Explanation

Local government budgetary revenue and expenditure includes general public budgetary revenue and expenditure, governmental fund budgetary revenue and expenditure, budgetary revenue and expenditure of state-owned capital operation, and social insurance fund budgetary revenue and expenditure; the relevant data are final accounts. In 2015, the financial department adjusted the statistical caliber of financial revenue and expenditure, and incorporated 11 governmental fund revenues into general public budgetary revenue. In 2016,

the pilot program of replacing business tax with value-added tax was implemented in an all-round manner throughout the country in accordance with the *Measures for Implementation of the Pilot Program of Replacing Business Tax with Value-added Tax* issued by the Ministry of Finance and the State Taxation Administration. Therefore, there has been no data on business tax since 2019.

In and before 2017, the statistics for tax revenues included state tax revenues and local tax revenues. Since 2018, according to the institutional reform requirements, Beijing Local Taxation Bureau and Beijing Municipal Bureau of State Taxation have been merged into Beijing Municipal Tax Service of the State Taxation Administration; the state tax revenue and local tax revenue are cancelled and uniformly replaced with tax revenue.

6-1 地方政府预算收入(1978-2022年)

单位: 亿元

年 份	一般公共预算收入	税收收入	#增值税	#房产税	#土地增值税	#契税	#营业税
Year	General Public Budget Revenue	Tax Revenue	Value-added Tax	Housing Property Tax	Increment Tax On Land Value	Deed Tax	Business Tax
1978		18.25					
1979		19.41					
1980		21.22					
1981		24.22					
1982		25.81	0.05				
1983		38.03	1.30				
1984		43.91	2.20				1.23
1985		59.99	4.79				10.23
1986		60.83	7.61				13.19
1987		67.77	9.09				15.42
1988		84.04	15.10				21.11
1989		91.09	16.75				25.33
1990		94.23	16.47				27.95
1991		100.58	19.53				30.78
1992		110.54	22.29				35.86
1993		148.19	42.30				52.07
1994		120.53	25.54				45.63
1995		163.40	27.22				64.46
1996		201.32	29.53				81.61
1997	182.32	235.82	32.67				97.54
1998	229.45	272.23	37.58				113.00
1999	281.37	315.10	39.72				128.86
2000	345.00	372.79	45.96				149.05
2001	454.17	475.00	59.00				181.35
2002	533.99	539.87	66.69				227.79
2003	592.54	588.96	75.26	30.79	3.07	20.40	263.69
2004	744.49	726.50	68.88	31.97	1.85	43.68	333.16
2005	919.21	886.13	97.60	35.21	2.38	60.68	383.76
2006	1117.15	1076.82	117.80	43.29	5.67	64.87	460.99
2007	1492.64	1435.67	134.84	51.75	24.34	80.30	601.06
2008	1837.32	1775.58	158.34	63.84	34.67	82.97	651.78
2009	2026.81	1913.97	179.73	73.98	54.16	103.16	752.60
2010	2353.93	2251.59	210.01	83.83	85.86	134.27	855.40
2011	3006.28	2854.63	237.76	99.40	121.29	136.17	1071.51
2012	3314.93	3124.75	314.00	110.72	132.07	126.58	1152.74
2013	3661.11	3514.52	574.89	122.54	187.24	177.49	1034.79
2014	4027.16	3861.29	646.69	140.22	214.33	192.52	1068.64
2015	4723.86	4263.91	716.12	152.06	174.86	210.23	1186.13
2016	5081.26	4452.97	1214.34	198.22	177.35	254.29	584.41
2017	5430.79	4676.68	1657.88	273.11	288.99	197.46	14.02
2018	5785.92	4988.83	1792.96	299.52	209.13	245.30	8.48
2019	5817.10	4822.98	1820.90	354.43	225.37	225.19	
2020	5483.89	4643.87	1653.11	308.47	259.30	231.20	
2021	5932.31	5164.64	1742.86	342.86	247.43	245.09	
2022	5714.36	4867.07	1315.00	336.63	335.09	219.91	

资料来源: 北京市财政局。

LOCAL GOVERNMENT BUDGETARY REVENUE(1978-2022)

(100 million yuan)

#个人所得税 Individual Income Tax	#企业所得税 Corporate Income Tax	#城市维护建设税 Urban Maintenance and Construction Tax	非税收入 Non-tax Revenue	政府性基金 预算收入	国有资本经营 预算收入	社会保险基金 预算收入
				Governmental Fund Budgetary Revenue	Budgetary Revenue of State-owned Capital Operation	Social Insurance Fund Budgetary Revenue
0.02	1.76					
0.05	1.43					
0.07	11.70					
0.13	12.70					
0.34	16.18	2.16				
0.97	20.46	2.51				
1.54	21.87	2.70				
1.23	27.70	3.37				
1.53	24.31	3.74				
2.02	22.55	4.35				
2.56	20.59	4.77				
3.15	19.08	5.13				
4.30	14.20	6.57				
9.24	21.70	7.18				
16.21	29.67	10.42				
22.67	37.22	11.36				
28.76	41.05	12.74	-53.50	27.59		
36.49	41.42	14.12	-42.78	32.56		
45.88	45.99	15.27	-33.74	39.07		
56.38	58.03	17.35	-27.79	53.39		
79.52	86.07	20.53	-20.83	53.51		
61.29	100.00	24.91	-5.88	66.97		
57.21	93.70	28.85	3.58	73.40		
73.34	121.70	34.72	17.99	85.55		
84.52	164.76	38.83	33.08	88.14		
102.28	213.86	45.17	40.33	118.63		
135.20	309.34	56.63	56.97	389.40		
171.33	497.52	63.95	61.75	444.71		
177.84	430.42	71.28	112.84	651.96		
215.33	513.09	80.00	102.34	1456.98	46.26	1011.23
272.90	683.71	145.65	151.65	1352.82	52.74	1254.17
281.49	752.47	160.34	190.18	1197.92	60.87	1664.60
333.84	802.12	177.41	146.59	1841.76	63.21	1988.63
383.52	915.84	187.24	165.87	3122.91	64.46	2251.68
478.12	1024.73	204.36	459.95	2028.37	61.60	2667.13
571.26	1095.23	221.64	628.29	1316.47	64.75	3446.83
643.20	1229.80	225.41	754.11	3132.76	61.63	3587.41
728.46	1287.74	245.58	797.09	2009.26	65.41	4186.00
544.16	1228.53	234.98	994.12	2216.30	74.99	4734.44
611.91	1182.49	222.05	840.02	2317.35	80.81	4237.43
743.28	1395.07	245.61	767.66	2705.73	78.09	5545.52
784.59	1449.32	217.69	847.29	2227.46	89.22	5610.78

Source: Beijing Municipal Finance Bureau.

6-2 地方政府预算支出(1997-2022年)

单位: 亿元

年 份 Year	一般公共 预算支出 General Public Budget Expenditures	#一般公共 服 务 General Public Service	#教 育 Education	#科 学 技 术 Science and Technology	#文化旅游体育 与 传 媒 Culture, Tourism, Sports and Media	#社会保障 和 就 业 Social Security and Employ- ment	#卫生健康 Health
1997	236.39						
1998	280.68						
1999	355.19						
2000	443.00						
2001	559.11						
2002	628.35						
2003	734.80						
2004	898.28						
2005	1058.31						
2006	1296.84	159.95	209.21	70.14	40.51	149.22	100.95
2007	1649.50	179.56	263.00	90.74	53.62	179.28	118.95
2008	1959.29	196.27	316.30	112.19	61.11	209.33	145.05
2009	2319.37	212.21	365.67	126.31	74.75	234.29	166.63
2010	2717.32	239.57	450.22	178.92	79.36	275.90	186.82
2011	3245.23	261.38	520.08	183.07	87.01	354.88	225.49
2012	3685.31	286.57	628.65	199.94	141.37	424.31	256.06
2013	4173.66	297.12	681.18	234.67	154.71	469.13	276.13
2014	4524.67	272.23	742.05	282.71	163.90	509.01	322.29
2015	5737.70	300.12	855.67	287.80	188.50	700.48	370.52
2016	6406.77	367.20	887.38	285.78	198.35	716.21	397.95
2017	6824.53	493.24	964.62	361.76	208.96	795.38	427.87
2018	7471.43	512.40	1025.51	425.87	245.43	835.65	490.09
2019	7408.19	499.43	1137.18	433.42	279.32	972.98	534.41
2020	7116.18	527.10	1138.29	410.96	225.11	1055.86	605.64
2021	7205.12	532.65	1147.83	449.45	220.06	1054.19	632.67
2022	7469.15	589.25	1171.12	488.70	204.95	1067.80	775.82

注: 自2019年起, 原“文化体育与传媒”更名为“文化旅游体育与传媒”, 原“医疗卫生与计划生育”更名为“卫生健康”, 下同。
资料来源: 北京市财政局。

LOCAL GOVERNMENT BUDGETARY EXPENDITURE(1997-2022)

(100 million yuan)

#节 能 环 保 Energy Conservation and Environmental Protection	#交 通 运 输 Transportation	#城 乡 社 区 Urban and Rural Community	#农林水 Agriculture Forestry and Water Conservancy	政府性基金 预算支出 Governmental Fund Budget Expenditure	国有资本经营 预算支出 Budget Expenditure of State-owned Capital Operation	社会保障基金 预算支出 Social Security Fund Budget Expenditure
20.14	7.05	153.26	88.62	114.74		
29.27	33.09	187.43	102.51	418.15		
35.47	80.35	199.84	121.77	441.64		
54.04	147.07	347.82	142.01	501.50		
60.85	154.99	294.30	158.64	1347.65	47.74	811.92
94.51	199.12	339.27	187.34	1329.71	67.46	986.99
113.54	243.76	430.76	222.69	1118.45	62.68	1268.73
138.17	231.79	510.67	297.62	1798.81	66.95	1490.34
213.36	214.55	567.40	343.67	2559.09	63.99	1672.32
303.26	295.63	995.39	424.78	2281.30	61.72	1896.03
363.38	353.48	1120.37	443.55	1432.09	45.63	2497.23
458.44	446.48	1034.14	518.35	2461.60	58.86	2594.95
399.45	462.99	1246.22	576.04	2560.27	52.80	3011.72
308.81	401.59	1074.61	584.62	2960.23	52.24	3755.05
236.90	327.97	872.94	497.33	3470.47	57.89	4124.84
249.24	362.70	860.00	497.87	3462.81	53.26	4675.51
222.90	395.25	808.60	462.79	2642.10	64.54	4285.02

Note: Since 2019, "the Culture, Sports and Media" has been changed to "Culture, Tourism, Sports and Media"; and "the Health Care and Family Planning" has been changed to "Health". The same below.

Source: Beijing Municipal Finance Bureau.

6-3 地方政府预算收入

LOCAL GOVERNMENT BUDGETARY REVENUE

单位: 亿元 (100 million yuan)

项 目	Item	2022	2021
一般公共预算收入	General Public Budget Revenue	5714.36	5932.31
# 增值税	Value-added Tax	1315.00	1742.86
房产税	Housing Property Tax	336.63	342.86
土地增值税	Increment Tax on Land Value	335.09	247.43
契税	Deed Tax	219.91	245.09
个人所得税	Individual Income Tax	784.59	743.28
企业所得税	Company Income Tax	1449.32	1395.07
城市维护建设税	Urban Maintenance and Construction Tax	217.69	245.61
耕地占用税	Arable Land Occupation Tax	2.74	4.52
罚没收入	Income of Fines and Confiscations	60.75	69.98
行政事业性收费收入	Administrative Fees	58.81	68.74
政府性基金预算收入	Governmental Fund Budget Revenue	2227.46	2705.73
国有资本经营预算收入	Budgetary Revenue of State-owned Capital Operation	89.22	78.09
社会保险基金预算收入	Social Insurance Fund Budget Revenue	5610.78	5545.52

资料来源: 北京市财政局。
Source: Beijing Municipal Finance Bureau.

6-4 地方政府预算支出

LOCAL GOVERNMENT BUDGETARY EXPENDITURE

单位: 亿元 (100 million yuan)

项 目	Item	2022	2021
一般公共预算支出	General Public Budget Expenditures	7469.15	7205.12
# 一般公共服务	General Public Service	589.25	532.65
教 育	Education	1171.12	1147.83
科学技术	Science and Technology	488.70	449.45
文化旅游体育与传媒	Culture, Tourism, Sports and Media	204.95	220.06
社会保障和就业	Social Security and Employment	1067.80	1054.19
卫生健康	Health	775.82	632.67
节能环保	Energy Conservation and Environmental Protection	222.90	249.24
交通运输	Transportation	395.25	362.70
城乡社区	Urban and Rural Community	808.60	860.00
农林水	Agriculture, Forestry and Water Conservancy	462.79	497.87
政府性基金预算支出	Governmental Fund Budget Expenditure	2642.10	3462.81
国有资本经营预算支出	Budget Expenditure of State-owned Capital Operation	64.54	53.26
社会保险基金预算支出	Social Security Fund Budget Expenditure	4285.02	4675.51

资料来源: 北京市财政局。
Source: Beijing Municipal Finance Bureau.

6-5 地税税费收入分税种、分行业完成情况(2010-2017年)

LOCAL TAX REVENUE BY CATEGORY AND INDUSTRY (2010-2017)

单位: 亿元

(100 million yuan)

项 目	Item	2010	2011	2012	2013	2014	2015	2016	2017
地税税费收入	Local Tax Revenue	2104.9	2666.6	2865.3	3061.6	3387.8	3868.2	3261.8	3683.1
按税种分	By Category								
#增值税	Value-added Tax							44.6	41.5
营业税	Business Tax	855.4	1071.5	1152.7	1032.4	1067.9	1186.1		
企业所得税	Coporate Income Tax	173.2	210.5	221.0	258.1	333.9	374.1	479.8	555.9
个人所得税	Individual Income Tax	536.3	681.3	703.5	834.5	958.8	1195.3	1428.1	1608.0
按行业分	By Sector								
第一产业	Primary Industry	3.7	4.0	4.9	5.0	7.7	7.9	7.4	7.8
第二产业	Secondary Industry	235.2	303.1	326.2	348.5	388.5	408.7	345.5	386.4
#制造业	Manufacturing	101.8	138.4	150.4	160.7	179.4	206.3	219.5	235.8
电力、燃气及水的生产	Production and Distribution of	15.7	19.4	21.2	25.2	28.9	29.2	35.1	37.5
和供应业	Electricity, Gas and Water								
建筑业	Construction	109.9	134.4	144.6	154.0	171.7	166.5	85.1	106.6
第三产业	Tertiary Industry	1866.0	2359.5	2534.1	2708.1	2991.6	3451.6	2908.9	3288.9
#交通运输、仓储和邮政业	Transport, Storage and Post	51.4	64.0	60.6	38.1	40.5	46.4	47.1	52.5
信息传输、计算机服务	Information Transmission, Computer	98.0	125.5	132.8	123.7	141.8	147.1	171.1	192.0
和软件业	Services and Software								
批发和零售业	Wholesale and Retail Trade	111.4	159.4	169.3	188.8	206.2	230.1	244.2	283.9
金融业	Finance	276.4	366.4	446.7	478.0	599.5	763.0	411.2	429.4
房地产业	Real Estate	437.4	520.4	525.4	659.3	734.2	745.7	841.7	938.0

资料来源: 国家税务总局北京市税务局。

Source: Beijing Municipal Tax Service of State Taxation Administration.

6-6 国税税收收入分税种、分行业完成情况(2010-2017年)
STATE TAX REVENUE BY CATEGORY AND INDUSTRY (2010-2017)

单位: 亿元		(100 million yuan)							
项 目	Item	2010	2011	2012	2013	2014	2015	2016	2017
国税税收收入	State Tax Revenue	4346.8	5332.5	6339.4	7470.9	8325.2	8655.2	9378.5	9605.7
按税种分	By Category								
# 增值税	Value-added Tax	868.3	961.7	1096.0	1456.3	1659.8	1710.5	2486.2	3286.1
营业税	Business Tax	145.4	161.3	191.3	203.7	80.7	150.7		
企业所得税	Corporate Income Tax	2642.0	3506.5	4252.0	5024.4	5757.3	5937.2	5976.0	5373.9
按行业分	By Sector								
第一产业	Primary Industry	5.8	0.7	0.3	2.6	0.9	2.5	4.3	4.5
第二产业	Secondary Industry	779.1	881.1	843.8	1069.3	1159.4	1182.2	1198.0	1339.7
# 制造业	Manufacturing	623.2	709.2	764.6	832.0	889.5	963.2	960.7	985.3
电力、燃气及水的生产 和供应业	Production and Distribution of Electricity, Gas and Water	105.2	103.5	131.0	261.4	194.1	171.1	169.2	203.2
建筑业	Construction	30.1	45.3	54.8	57.0	50.9	63.9	170.2	260.3
第三产业	Tertiary Industry	3561.9	4450.8	5495.3	6399.0	7164.8	7470.5	8176.1	8261.5
# 交通运输、仓储和邮政业	Transport, Storage and Post	157.9	209.2	212.1	245.1	242.6	242.6	189.4	239.3
信息传输、计算机服务 和软件业	Information Transmission, Computer Services and Software	30.8	105.9	245.9	373.2	296.2	285.0	306.3	371.4
批发和零售业	Wholesale and Retail Trade	1081.6	1410.8	1314.6	1451.0	1474.0	1420.6	1468.5	1645.7
金融业	Finance	1831.2	2158.0	3034.0	3500.2	4153.2	4401.4	4828.6	4115.7
房地产业	Real Estate	107.6	122.3	111.6	157.0	156.9	104.3	274.9	380.9

资料来源: 国家税务总局北京市税务局。
Source: Beijing Municipal Tax Service of State Taxation Administration.

6-7 税收收入情况(2017-2022年)

STATISTICS FOR TAX REVENUE(2017-2022)

单位: 亿元

(100 million yuan)

项 目	Item	2017	2018	2019	2020	2021	2022
税收收入	Tax Revenue	12403.9	12655.5	13098.1	12805.9	13990.9	13633.4
按税种分	By Category						
#增值税	Value-added Tax	3327.6	3595.3	3629.9	3252.4	3541.3	2774.1
企业所得税	Corporate Income Tax	5929.8	5727.5	6501.1	6467.5	6922.2	7195.9
个人所得税	Individual Income Tax	1610.3	1824.2	1363.1	1553.1	1885.7	1994.2
按行业分	By Sector						
第一产业	Primary Industry	11.7	11.2	12.6	10.5	9.5	9.1
第二产业	Secondary Industry	1665.8	1808.3	1746.4	1601.6	1744.4	1768.2
#制造业	Manufacturing	1179.0	1202.5	1222.7	1189.8	1258.4	1204.2
电力、热力、燃气及水生产	Production and Distribution of Electricity,	235.9	213.6	186.0	127.6	121.4	124.2
和供应业	Heating Power, Gas and Water						
建筑业	Construction	354.0	367.3	351.2	325.0	342.8	321.7
第三产业	Tertiary Industry	10726.4	10836.0	11339.1	11193.8	12237.0	11856.1
#交通运输、仓储和邮政业	Transport, Storage and Post	286.0	344.7	354.7	144.7	247.9	141.5
信息传输、软件和信息	Information Transmission, Software and	550.4	630.7	664.6	700.6	976.6	973.4
技术服务业	Information Technology Services						
批发和零售业	Wholesale and Retail Trade	1324.5	1529.1	1243.9	1098.0	1470.5	1186.8
金融业	Finance	4515.4	4252.7	5217.0	5710.4	5669.6	5676.3
房地产业	Real Estate	1302.1	1175.8	1203.1	1122.3	1167.7	1136.5

注: 本表税收收入不含各项非税收入, 2017年为同口径数据。

资料来源: 国家税务总局北京市税务局。

Note: Tax revenue in this table doesn't include the non-tax revenues. That of 2017 was the data of the same caliber.

Source: Beijing Municipal Tax Service of State Taxation Administration.

主要统计指标解释

财政部分

一般公共预算收入 是通过一定的形式和程序,由各级财政部门组织并纳入预算管理的各项收入。

政府性基金预算收入 是按规定收取,转入或通过当年财政安排,由财政管理并具有指定用途的政府性基金预算收入等。

国有资本经营预算收入 指国家以所有者身份依法取得国有资本收益,并对所得收益进行分配而发生的各项收支预算,是政府预算的重要组成部分。

社会保险基金预算收入 社会保险基金预算是指社会保险经办机构根据国家预算管理和社会保险相关法律法规编制的、经规定程序审批的具有法律效力的年度基金财务收支计划。

税收收入 包括增值税、营业税、企业所得税、个人所得税、资源税、城市维护建设税、房产税、印花税、城镇土地使用税、土地增值税、车船税、耕地占用税、契税等。

非税收收入 包括专项收入、行政事业性收费、罚没收入和其他收入。

一般公共预算支出 是各级财政部门对集中的一般预算收入有计划地分配和使用而安排的支出。

政府性基金预算支出 是各级财政部门用基金预算收入安排的支出。

一般公共服务支出 指政府提供基本公共管理与服务的支出,包括人大事务、政协事务、政府办公厅(室)及相关机构事务、发展与改革事务、统计信息事务、财政事务、税收事务、审计事务、海关事务、人力资源事务、纪检监察事务、人口与计划生育事务、商贸事务、知识产权事务、工商行政管理事务、国土资源事务、海洋管理事务、测绘事务、地震事务、气象事务、民族事务、宗教事务、港澳台侨事务、档案事务、共产党事务、民主党派事务及工商联事务、群众团体事务、彩票事务等。

教育支出 指政府教育事务支出,包括教育行政管理、学前教育、小学教育、初中教育、普通高中教育、普通高等教育、初等职业教育、中专教育、技校教育、职业高中教育、高等职业教育、广播电视教育、留学生教育、特殊教育、干部继续教育、教育机关服务等。

科学技术支出 指用于科学技术方面的支出,包括科学技术管理事务、基础研究、应用研究、技术研究与开发、科技条件与服务、社会科学、科学技术普及、科技交流与合作等。

文化旅游体育与传媒支出 指政府在文化、文物、体育、广播影视、新闻出版等方面的支出。

社会保障和就业支出 指政府在社会保障与就业方面的支出,包括社会保障和就业管理事务、民政管理事务、财政对社会保险基金的补助、补充全国社会保障基金、行政事业单位离退休、企业改革补助、就业补助、抚恤、退役安置、社会福利、残疾人事业、城市居民最低生活保障、其他城镇社会救济、农村社会救济、自然灾害生活救助、红十字事务等。

卫生健康支出 指政府医疗卫生与计划生育管理方面的支出。

节能环保支出 指政府环境保护支出,包括环境保护管理事务支出、环境监测与监察支出、污染治理支出、自然生态保护支出、天然林保护工程支出、退耕还林支出、风沙荒漠治理支出、退牧还草支出、已垦草原退耕还草、能源节约利用、污染减排、可再生能源和资源综合利用等支出。

交通运输支出 指政府交通运输和邮政业方面的支出,包括公路运输支出、水路运输支出、铁路运输支出、民用航空运输支出、邮政业支出等。

城乡社区支出 指政府城乡社区事务支出,包括城乡社区管理事务支出、城乡社区规划与管理支出、城乡社区公共设施支出、城乡社区住宅支出、城乡社区环境卫生支出、建设市场管理与监督支出等。

农林水支出 指政府农林水事务支出,包括农业支出、林业支出、水利支出、扶贫支出、农业综合开发支出等。

税收部分

税费收入 指由税务局征缴的各项税收收入和罚没收入。包括企业所得税、个人所得税、资源税、房产税、契税、城市维护建设税等。

税收收入 指由税务局征缴的各项税收收入。包括增值税、消费税、企业所得税、个人所得税、城市维护建设税等。

企业所得税 是对中国境内全部企业的生产经营所得和其他所得征收的一种税。

增值税 指以商品或劳务销售额为计税依据并实行扣除已征税款制度的一种流转税。

个人所得税 是对个人(自然人)取得的各项应税所得征收的一种税。

Explanatory Notes on Main Statistical Indicators

Finance

General Public Budgetary Revenue refers to the revenue organized by finance authorities at all levels in certain form and through certain procedures and involved in budgetary management.

Governmental Fund Budgetary Revenue refers to governmental fund budgetary revenues collected, transferred or allocated by government finance in the current year in accordance with regulations, and regulated by government finance and used for specific purpose.

Budgetary Revenue of State-owned Capital Operation refers to the state-owned capital income of the country as the owner and all kinds of income and expenditure budgets resulted from the allocation of the income. It is an important part of governmental budget.

Social Insurance Fund Budgetary Revenue refers to a legally effective annual financial revenue and expenditure plan of fund formulated by social insurance agencies in accordance with relevant laws and regulations of state budget management and social insurance as well as specified approval procedures.

Tax Revenue includes value-added tax, business tax, corporate income tax, individual income tax, resource tax, urban maintenance and construction tax, house property tax, stamp tax, urban land use tax, land appreciation tax, tax on vehicles and boat operation, farm land occupation tax, deed tax, etc.

Non-tax Revenue includes special program receipts, charge of administrative and institutional units, income of fines and confiscation, and other non-tax revenues.

General Public Budgetary Expenditure refers to the expenditure arranged by finance authorities at all levels from the general budgetary revenue according to the planned distribution.

Governmental Fund Budgetary Expenditure refers to the expenditure arranged by finance authorities at all levels according to the fund budget revenue.

Expenditure for General Public Services refers to the spending on the basic public management and services provided by the government, including the expenses on affairs of Beijing Municipal People's Congress, CPC Beijing Municipal Committee, General Office of Beijing Municipal Government and relative institutions, development and reform, statistical information, finance, taxation, audit, customs, human resources, discipline inspection and supervision, population and family planning, commerce and trade, intellectual property, administration for industry and commerce, land and resources, oceanic administration, surveying and mapping, earthquake, weather, ethnics, religions, Hong Kong, Macao, Taiwan, and Overseas Chinese, archive administration, Chinese Communist

Party, democratic parties, federation of industry and commerce, mass organizations, and lottery, etc.

Expenditure for Education refers to the spending of government on education, including the expenses on the administration of education, pre-school education, primary education, junior high school education, senior high school education, general higher education, primary vocational education, secondary vocational education, technical school education, vocational senior high school education and higher vocational education, radio and television education, overseas student education, special education, continuing education for management personnel, and services for education authorities, etc.

Expenditure for Science and Technology refers to the spending on science and technology (S&T), including the expense on the administration of S&T, basic research, applied research, technology research and development, conditions and services of S&T, popularization of social science and S&T, exchanges and cooperation of S&T, etc.

Expenditure for Cultural, Tourism Sport and Media refers to the spending on culture, cultural relics, sports, radio, films, television, press and publication, etc.

Expenditure for Social Security and Employment refers to the spending on social security and employment, including the expenses on social security and employment administration affairs, civil affairs, budgetary subsidy on the social insurance funds, subsidy on National Social Security Fund, subsidy on retirees of administrative and institutional units, subsidy on enterprise reform, subsidy on employment, pension, reemployment of ex-serviceman, social welfare, the handicapped undertakings, subsistence allowances for urban residents, other urban social relief, rural social relief, relief for natural disasters, affairs of Red Cross, etc.

Expenditure for Health refers to the spending of government on health care and family planning.

Expenditure for Energy Conservation and Environmental Protection refers to the spending of government on environmental protection, including the expenses on administration of environmental protection, environment monitoring and supervision, pollution control, natural and ecological protection, projects of natural forest protection, reforestation, control of sand storms, returning pasture and grazing land to grassland, energy conservation and utilization, emission reduction, comprehensive utilization of renewable energy and resources, etc.

Expenditure for Transportation refers to the spending of government on transportation and postal services, including the

expenses on highway transportation, waterway transportation, railway transportation, civil aviation transportation and postal services, etc.

Expenditure for Urban and Rural Community refers to the spending of government on urban and rural community affairs, including the expenses on administration of urban and rural communities, planning and management of urban and rural communities, public facilities in urban and rural communities, residential houses in urban and rural communities, sanitation in urban and rural communities, management and supervision of construction markets, etc.

Expenditure for Agriculture, Forestry and Water Conservancy refers to the spending of government on agriculture affairs, forestry affairs, water conservancy affairs, poverty alleviation and comprehensive agricultural development, etc.

Taxes

Local Tax Revenue refers to the revenue of taxes levied and collected by tax authorities at all levels, including corporate income tax, personal income tax, resource tax, house property tax, deed tax, urban maintenance and construction tax, etc.

State Tax Revenue refers to the revenue of taxes levied and collected by tax authorities at all levels, including value-added tax, excise tax, corporate income tax, individual income tax, urban maintenance and construction tax, etc.

Corporate Income Tax is a sort of tax levied against income of China domestic enterprises from their production and operation and other income.

Value-Added Tax is a sort of commodity turnover tax based on commodity and service sales, with a system of deduction of tax levied.

Personal Income Tax is a sort of tax levied against taxable income earned by individuals (natural persons).