

SCHEDULE 4
UNINCORPORATED BUSINESSES – PROFITS TAX CONTRIBUTIONS FROM VARIOUS BUSINESS SECTORS

Business Sectors	Final Tax Assessed for Year of Assessment					
	2000-01		2001-02		2002-03	
	(\$'000)	(%)	(\$'000)	(%)	(\$'000)	(%)
Estate Developers, Property Dealers, Estate Agents and Subletting Businesses	24,840	1.2	10,443	0.6	12,840	0.7
Finance and Securities including Brokers, Dealers and Insurance Agents	137,861	6.5	124,898	6.8	115,895	6.6
Builders, Decorators and Civil Engineering Works	47,628	2.2	40,939	2.2	35,959	2.0
Distribution:-						
Import and Export	121,988	5.8	99,102	5.4	93,430	5.3
Wholesale	45,278	2.1	38,174	2.1	35,785	2.0
Retail	98,930	4.7	82,818	4.5	83,030	4.7
Manufacturing:-						
Agricultural Trades and Food & Beverage Products Manufacturers	2,625	0.1	2,568	0.1	2,260	0.1
Cloth and Clothing	19,156	0.9	17,155	0.9	19,799	1.1
Chemical Products and Mechanical Engineering	30,162	1.4	25,719	1.4	26,873	1.5
Printing and Publishing	15,159	0.7	11,759	0.6	10,970	0.6
Others	46,524	2.2	40,656	2.2	37,707	2.1
Hotels, Restaurants and Amusement Centres	50,130	2.4	45,124	2.5	34,648	2.0
Transport (including Wharfing and Godowns)	28,865	1.4	27,243	1.5	26,869	1.5
Professions:-						
Accountants	308,789	14.5	227,893	12.5	241,743	13.7
Architects, Engineers, Surveyors etc.	21,418	1.0	12,824	0.7	7,983	0.5
Doctors and Dentists	522,545	24.6	493,222	27.0	487,002	27.5
Solicitors and Barristers	519,468	24.5	450,570	24.7	415,912	23.5
Other Professions	68,788	3.2	67,438	3.7	73,418	4.2
Miscellaneous	12,698	0.6	10,940	0.6	7,154	0.4
Non-resident Businesses (Note)	32	-	36	-	36	-
Total	2,122,884	100.0	1,829,521	100.0	1,769,313	100.0

Note: Consignment Tax under Section 20A(3) of the Ordinance.