Asia-16 Illicit Tobacco Indicator 2014

Hong Kong

Prepared by Oxford Economics
October 2015

OXFORD ECONOMICS

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This Report represents an extract from the forthcoming report "Asia-16 Illicit Tobacco Indicator 2014", set for public release in Q4 2015 via http://IllicitTobacco.OxfordEconomics.com.

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Glossary of Terms

Glossary of Terms

Asia-11 Group of markets consisting of Australia, Brunei, Hong Kong, Indonesia, Malaysia, Pakistan, Philippines, Singapore, Taiwan, Thailand, and Vietnam.

Asia-14 Group of markets consisting of Australia, Brunei, Cambodia, Hong Kong, Indonesia, Laos, Malaysia, Myanmar, Pakistan, Philippines, Singapore, Taiwan, Thailand, and Vietnam.

Asia-16 Group of markets consisting of Australia, Brunei, Cambodia, Hong Kong, Indonesia, Laos, Macao, Malaysia, Myanmar, Pakistan, Philippines, Singapore, South Korea, Taiwan, Thailand, and Vietnam.

BAT British American Tobacco.

bn Billion.

Bootlegging Small-scale Contraband.

Contraband (CB) Genuine product that has been bought in a low-tax market and which exceeds the legal border limits, or is acquired without payment of taxes for export purposes to be illegally re-sold (for financial profit) in a higher-priced market. There are generally two types of Contraband: Bootlegging and wholesale smuggling.

Counterfeit (CF) Cigarettes that are illegally manufactured and sold without permission of the trademark rights holder.

Duty-Free (DF) Purchases made outside the domestic market that have no state, local, or provincial taxes, import duties, or any other type of taxation added, and are subject to purchase volume restrictions.

EPS Empty Pack Surveys. Independent research agencies collect empty cigarette packs discarded by smokers in public places and record brands and Market Variants.

Excise Tax An indirect tax on the consumption of certain goods. Excise Taxes on cigarettes can be either specific, i.e., expressed as a monetary amount per quantity/weight of the product; ad-valorem, i.e., expressed as a proportion of the value of a product; or a combination of both. For the purpose of this Report, Earmarked Taxes levied on cigarettes are also considered as an Excise Tax.

GST General Sales Tax, a tax levied on goods and services transactions.

Illicit Consumption Consumption of Non-Domestic Illicit (Counterfeit, Contraband, and Non-Domestic with Unspecified Market Variant cigarettes) and Domestic Illicit cigarettes or loose tobacco. Typically, taxes applicable in the market where illicit cigarettes/tobacco are consumed are not paid.

Illicit Whites Cigarettes that are usually produced legally in one market, primarily for smuggling. While they may also be exported legally from some countries, they are smuggled across borders during their transit to the final market of sale where they have no legal distribution and are sold without payment of tax.

IMS In-Market Sales. Primary source of Legal Domestic Sales volumes.

Inflows/Outflows Inflows of Non-Domestic product into a market/Outflows of product from a market.

IT Illicit Trade.

IT Flows Model Model developed for this Report to estimate Illicit Consumption in markets and trade flows between Asia-16 markets.

ITIC International Tax and Investment Center.

JT Japan Tobacco.

LDC Legal Domestic Consumption is defined as Legal Domestic Sales net of Outflows.

LDS Legal Domestic Sales of genuine domestic tax-paid product through legitimate, domestic channels.

Market Variant Term used to designate the market in which a pack of cigarettes was initially intended to be sold. To be sold in a given market, a pack has to bear the required labelling (e.g., health warning) and potentially a tax stamp or a banderol. The EPS methodology (or, e.g., that of pack swap surveys) estimates the incidence of packs by Market Variant. As such, packs that do not bear the health warning and/or stamp required in the given market are considered Non-Domestic.

Most Sold Brand Cigarette brand variant with the largest annual legal sales volume in a given market.

mn Million.

Non-Domestic Illicit Counterfeit, Contraband, and imports of other illicit cigarettes.

ND Non-Domestic – product that was not originally intended for the market in which it is consumed.

NDL Non-Domestic Legal – product that is brought into the market legally by consumers, such as during a cross-border trip.

OE Oxford Economics.

PM Philip Morris International.

Smoking Prevalence The percentage of smokers in the total adult population.

Tax Loss Government revenues that are lost due to tobacco tax (Excise Tax, including Earmarked Taxes and VAT/GST/sales tax) that is not paid on illicit cigarettes. Import duties were not considered in the Tax Loss estimates.

Total Consumption Total Consumption of legal and illicit cigarettes in a market or Asia-16 markets.

Unspecified Market Variant Unspecified Market Variant refers to cigarette packs that do not bear specific market labelling or Duty-Free labelling. The intended market is not known.

VAT Value-Added Tax.

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Executive Summary

Executive Summary

Total Consumption declined by 11.1% to 4.8 billion cigarettes in 2014. Legal Domestic Sales are estimated at 3.1 billion cigarettes, 0.4% higher than in 2013.

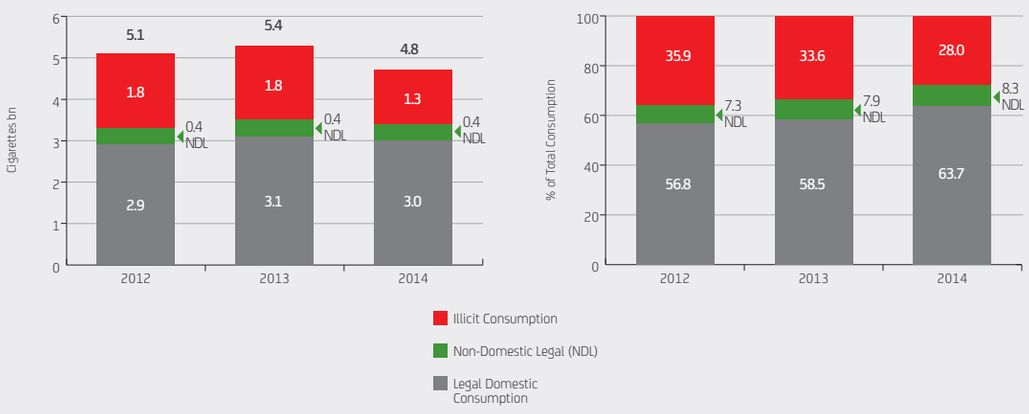
Total Illicit Consumption fell for a second successive year to 28.0% of Total Consumption or 1.3 billion cigarettes. This is a decline of 25.8% versus 2013, equivalent to 463 million cigarettes, with the share of Illicit Consumption in Total Consumption falling by 5.6 percentage points. This is the lowest level of Illicit Consumption since 2012.

Cigarettes prices are relatively high in Hong Kong compared with neighboring markets. The price of the Most Sold Brand in 2014 was USD 7.1 per pack of 20, higher than USD 1.1 in China, USD 3.8 in Macao, and USD 3.0 in Taiwan.

In 2014, one-third of the cigarettes consumed in Hong Kong were Non-Domestic, of which 80% were illicit.

Hong Kong: Composition of cigarette consumption

	2012		2013		2014		% change 2013-14
	Cigarettes bn	%	Cigarettes bn	%	Cigarettes bn	%	
Legal Domestic Consumption (LDC)	**2.9**	**56.7**	**3.1**	**58.6**	**3.0**	**63.7**	**-3.3**
Legal Domestic Sales (LDS)	2.9	—	3.1	—	3.1	—	0.4
Outflows of domestic duty-paid cigarettes	0.0	—	0.0	—	-0.1	—	n/a
Total Non-Domestic Inflows (ND)	**2.2**	**43.3**	**2.2**	**41.4**	**1.7**	**36.3**	**-22.1**
Non-Domestic Legal (NDL)	0.4	7.4	0.4	7.9	0.4	8.3	-6.6
Non-Domestic Illicit	1.8	35.9	1.8	33.6	1.3	28.0	-25.8
Domestic Illicit	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**n/a**
Total Consumption	**5.1**	**100.0**	**5.4**	**100.0**	**4.8**	**100.0**	**-11.1**
Total Illicit Consumption	**1.8**	**35.9**	**1.8**	**33.6**	**1.3**	**28.0**	**-25.8**



Source: Oxford Economics
Figures may not sum up due to rounding

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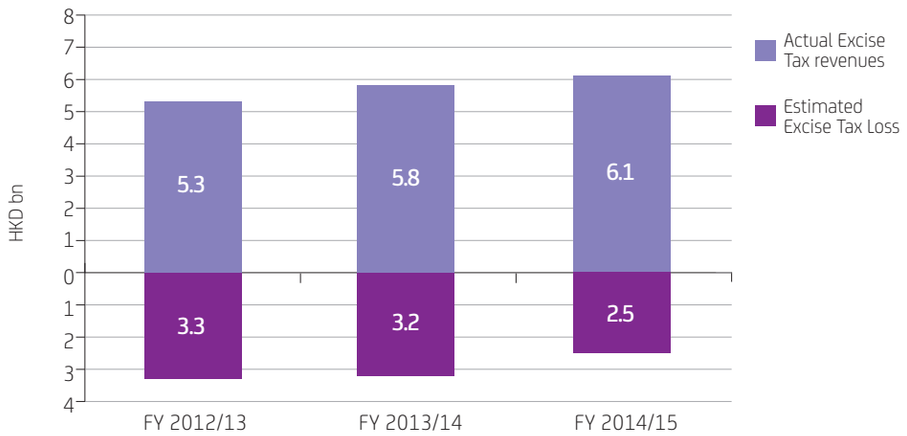
In February 2014, Excise Tax on tobacco was increased by 11.7% to HKD 1,906 per thousand cigarettes (equivalent to HKD38.12 per pack of 20 sticks), contributing to a 10% rise in the price of a pack of the Most Sold Brand of cigarettes in Hong Kong.

In the fiscal year 2014/15, total Excise Tax revenues amounted to HKD 6.0 billion, representing an increase of 3.8% from the fiscal year 2013/14. Given that Legal Domestic Sales remained relatively stable in 2014, Excise Tax revenues rose for a second successive year on the back of the increase in the Excise Tax rate in February 2014.

The total Tax Loss fell by 21.6% to HKD 2.5 billion (USD 328 million) in fiscal year 2014/15. This is in line with the decline in Illicit Consumption, which is also at the lowest level since 2012.

The share of Excise Tax Losses as a proportion of total potential Excise Tax revenues decreased by 6.2 percentage points. Total Tax Losses were close to one-third of the total potential Excise Tax revenue base, despite the decline in estimated Tax Losses in the fiscal year 2014/15.

Hong Kong: Actual government revenues and estimated tax revenue loss



Source: Hong Kong Customs & Excise Department and Oxford Economics

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Market Developments

Hong Kong: Legal Domestic Sales

- Hong Kong Legal Domestic Sales, based on duty-paid volumes, are estimated at 3.1 billion cigarettes for calendar year 2014. This is slightly higher than Legal Domestic Sales in 2013 (+0.4%).
- Legal sales are primarily accounted for by four manufacturers: PM, BAT, JT, and Nanyang Brothers.
- In 2014, Excise Taxes were increased by 11.7%. As a consequence, the retail price of the Most Sold Brand of cigarettes rose by 10% in 2014.
- Cigarettes prices are relatively high in Hong Kong compared with neighbouring markets.[1] The price of the Most Sold Brand in 2014 was USD 7.1 per pack of 20, higher than USD 1.1 in China, USD 3.8 in Macao, and USD 3.0 in Taiwan. The price disparity grows even larger when compared with other markets in close proximity, such as Vietnam and the Philippines.
- The personal allowance limit was cut from 60 to 19 cigarettes in August 2010. Despite this, evidence from the Empty Pack Surveys continues to indicate a large presence of non-duty-paid cigarettes in Hong Kong.

Hong Kong: Prices of cigarettes[2]

Source: Oxford Economics

[1] This includes China, of which Hong Kong is a Special Administrative Region. The border crossing between the two is one of the busiest in the world.

[2] Price per pack of 20 of the Most Sold Brand in October 2014. Figures in brackets reflect % changes in local currency from October 2013.

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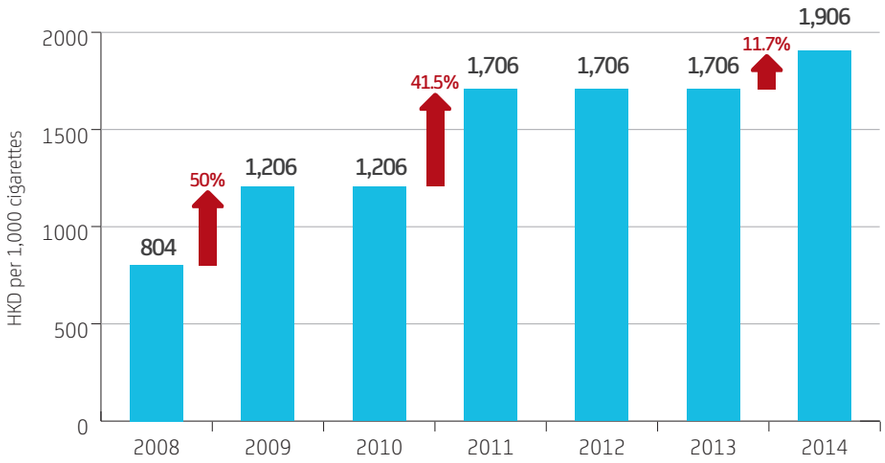
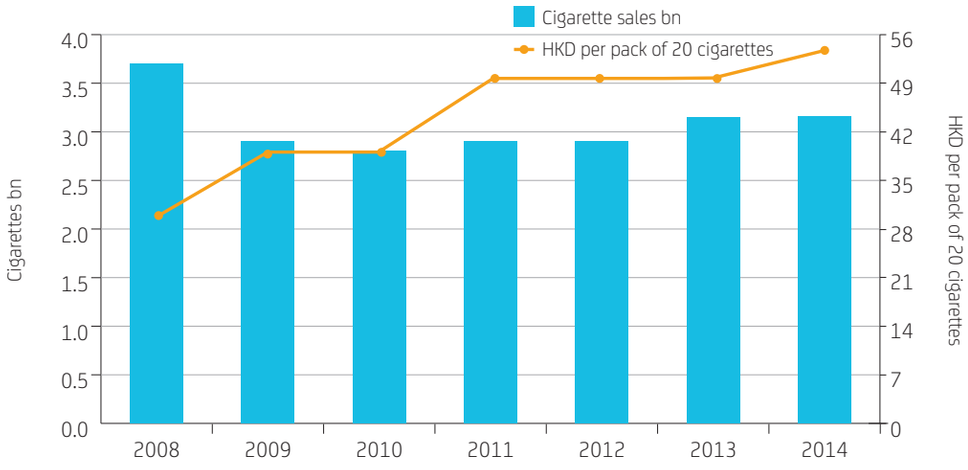
Hong Kong: Excise duty applied to cigarettes[3]



Source: Hong Kong Customs & Excise Department and Oxford Economics
[3]Rate applied in February of each year.

Hong Kong: Legal Domestic Sales and prices[4]



Source: Oxford Economics
[4]Price of the Most Sold Brand in March of each year.

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Hong Kong: Cigarette Consumption

- The results from two Empty Pack Surveys[1] conducted in 2014, combined with data on the volume of duty-paid cigarettes sourced from the Hong Kong Customs & Excise Department, were used to estimate the total volume of cigarette consumption in Hong Kong.
- Total Consumption (legal and illicit) is estimated at 4.8 billion cigarettes in 2014, representing an 11.1% decline in comparison with 2013. Of this, an estimated 63.7% or 3.0 billion cigarettes is Legal Domestic Consumption, 8.3% is Non-Domestic Legal Consumption, and 28% or 1.3 billion cigarettes is Illicit Consumption.
- Despite the Excise Tax increase and resulting price increase, Legal Domestic Sales remained relatively stable in 2014 compared with the previous year, in fact showing a small increase of 14 million cigarettes (+0.4%).
- Instead, the lower level of Total Consumption in Hong Kong was underpinned by a notable decline in the volume of illicit cigarettes consumed in 2014, falling by more than a quarter in just one year (equivalent to around 463 million cigarettes). Illicit Consumption has now fallen for two successive years in Hong Kong, following a more modest 2.3% decline in volumes in 2013.
- As a consequence, the share of Illicit Consumption in Total Consumption fell by 5.6 percentage points to 28%, the lowest level since the first Asia Illicit Tobacco Indicator was conducted in 2012. The share of Illicit Consumption peaked in 2012 at 35.9%.
- The volume of Non-Domestic Legal Consumption has remained relatively constant at around 0.4 billion cigarettes over the last three years, with the rising share in Total Consumption in 2014 (8.3%) owing primarily to the overall decline in Total Consumption.

Hong Kong: Composition of cigarette consumption

	2012		2013		2014		% change 2013-14
	Cigarettes bn	%	Cigarettes bn	%	Cigarettes bn	%	
Legal Domestic Consumption (LDC)	**2.9**	**56.7**	**3.1**	**58.6**	**3.0**	**63.7**	**-3.3**
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Outflows of domestic duty-paid cigarettes	0.0	—	0.0	—	-0.1	—	n/a
Total Non-Domestic Inflows (ND)	**2.2**	**43.3**	**2.2**	**41.4**	**1.7**	**36.3**	**-22.1**
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Domestic Illicit	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**n/a**
Total Consumption	**5.1**	**100.0**	**5.4**	**100.0**	**4.8**	**100.0**	**-11.1**
Total Illicit Consumption	**1.8**	**35.9**	**1.8**	**33.6**	**1.3**	**28.0**	**-25.8**

Source: Oxford Economics
Figures may not sum up due to rounding
[1]Empty Pack Surveys were undertaken in 2014 Q2 and 2014 Q4.

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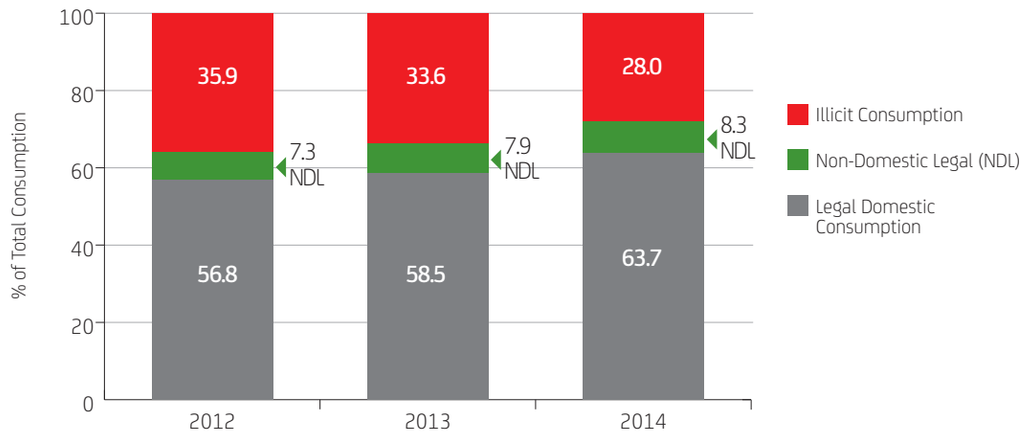
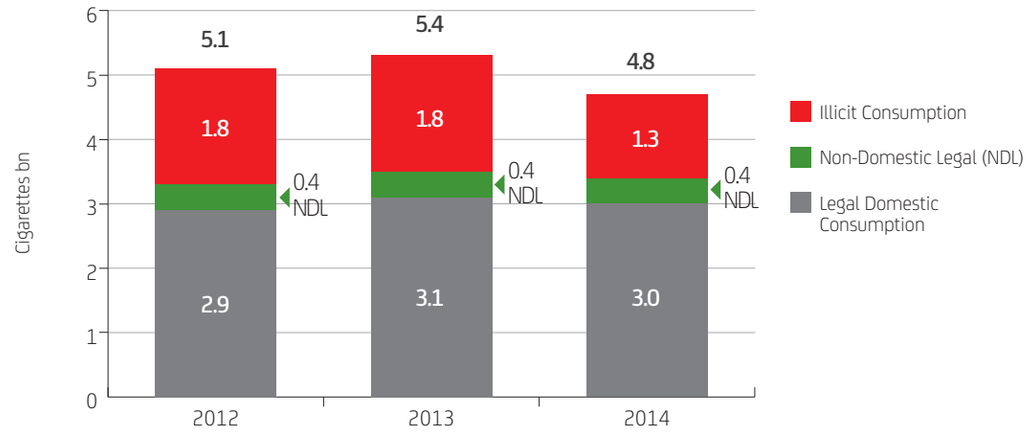
Hong Kong: Composition of cigarette consumption (% of Total Consumption)



Source: Oxford Economics

Hong Kong: Composition of cigarette consumption (number of cigarettes)



Source: Oxford Economics

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Hong Kong: Government Finances

- Hong Kong levies a single unit-specific excise rate, and there is no GST or VAT in place.
- Having been left unchanged since February 2011, the excise rate was increase by 11.7% to HKD 1,906 per thousand cigarettes (equivalent to HKD 38.12 per pack of 20 sticks) on 26th February 2014.
- Actual revenues from excise duties on tobacco surpassed HKD 6.0 billion in fiscal year 2014/15, owing primarily to the increase in Excise Tax rates given the relative stability of Legal Domestic Sales.
- Our estimates indicate that the Tax Loss associated with the Illicit Consumption of cigarettes in fiscal year 2014/15 amounted to HKD 2.5 billion (USD 328 million). This represents a 21.6% decline in the Tax Loss estimated for 2013/14, equivalent to around HKD 703 million.
- As a proportion of total Excise Tax revenues, the estimated Excise Tax Loss from Illicit Consumption fell to 29.5% in 2014/15, which is 9.2 percentage points lower than 2012/13, when it peaked at 38.7%, following the near one-third decline in Illicit Consumption.

Hong Kong: Actual government revenues and estimated tax revenue loss

Indicator	2012/13 fiscal year[1]		2013/14 fiscal year[1]		2014/15 fiscal year[1]		% change in local currency 2013/14-2014/15
	HKD mn	USD mn	HKD mn	USD mn	HKD mn	USD mn	
Actual revenue from excise duties on tobacco	5,261	678	5,849	754	6,072	783	3.8
Estimated number of illicit cigarettes purchased (cigarettes mn)	1,950		1,903		1,335		-29.8
Estimated Tax Loss from Illicit Consumption	**3,327**	**429**	**3,248**	**419**	**2,545**	**328**	**-21.6**
Lost excise revenue	3,327	429	3,248	419	2,545	328	-21.6
Excise Tax Loss as % of potential total Excise Tax revenues	**38.7%**		**35.7%**		**29.5%**		

Source for government revenue data: Hong Kong Customs & Excise Department and Oxford Economics
Estimated number of illicit cigarettes purchased adjusted for fiscal year
[1]Fiscal years run from April to March.

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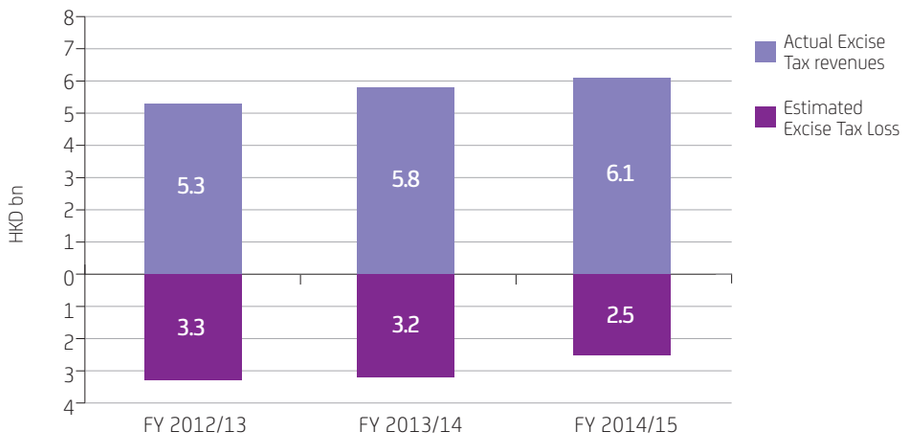
Hong Kong: Actual government revenues and estimated tax revenue loss



Source: Hong Kong Customs & Excise Department and Oxford Economics

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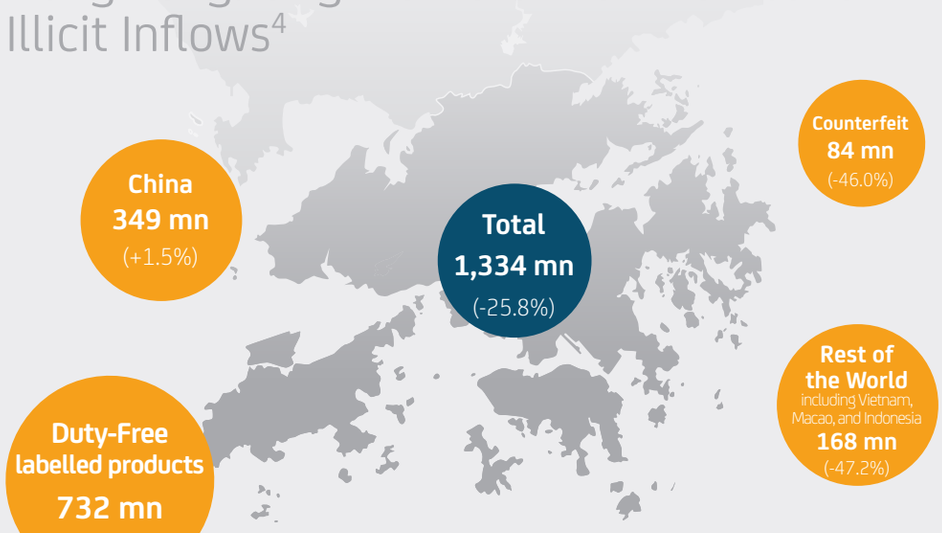
Hong Kong: Trade Flows

- Outflows of domestic duty-paid cigarettes to the other 15 markets are estimated at around 116 million cigarettes, with over 85% destined for nearby Macao.[1]
- Given the proximity with China and the high frequency of passenger traffic over land borders, a high proportion of cigarettes consumed in Hong Kong originate from abroad. Although the Non-Domestic share has declined over the last two years, more than a third of all cigarettes consumed in Hong Kong are still of Non-Domestic origin.
- Based on a personal duty-free personal import allowance of 19 cigarettes and the level of passenger traffic entering Hong Kong over the course of the year, we estimate the volume of Non-Domestic Legal Inflows at nearly 400 million cigarettes in 2014.[2]
- The share of Non-Domestic Legal Inflows in Total Consumption has risen for a third consecutive year, reaching 8.3% in 2014, which is one percentage point higher than 2012. As a consequence, nearly a quarter of all Non-Domestic Inflows are estimated to arrive through legal channels, up from one-fifth in 2013.
- The remaining volume of Non-Domestic Inflows, which necessarily originate through illicit channels, are dominated by Chinese and Duty-Free labelled products, mainly from Vietnam, Indonesia, and Macao. China has consistently been the top origin market for Contraband cigarettes in Hong Kong for the past three years.
- The incidence of Counterfeit products declined for a second consecutive year in 2014, with an estimated 84 million Counterfeit cigarettes consumed in 2014. This represents a near 60% decline since 2012, with the share of Counterfeit in Total Consumption falling from 4.1% in 2012 to 2.9% in 2013 and 1.8% in 2014. The volume of cigarettes of Unspecified Market Variant has trended downwards since 2012.[3]

Hong Kong: Origin of total Non-Domestic Illicit Inflows[4]



	Cigarettes mn		
	2012	2013	2014
Duty-Free labelled products	1,110	978	732
China	270	344	349
Other / Unspecified	250	319	168
Counterfeit	210	156	84
Total	**1,840**	**1,797**	**1,334**

Source: IT Flows Model and Oxford Economics. Figures may not sum up due to rounding.

[1]Note that estimated Outflows of duty-paid cigarettes are based only on identified Inflows in the other 15 markets covered in the forthcoming Asia-16 Report and may therefore be an underestimate.

[2]Estimated using passenger data, smoking prevalence in tourists' country/market of origin, and the passenger duty-free personal import allowance limit.

[3]Unspecified Market Variant refers to cigarette packs that do not bear specific market labelling or Duty-Free labelling. As such, the intended market is not known. Double Happiness, Esse, and Golden Deer were the top three Unspecified Market Variant brands identified in 2014.

[4]Figures in brackets reflect % changes from 2013.

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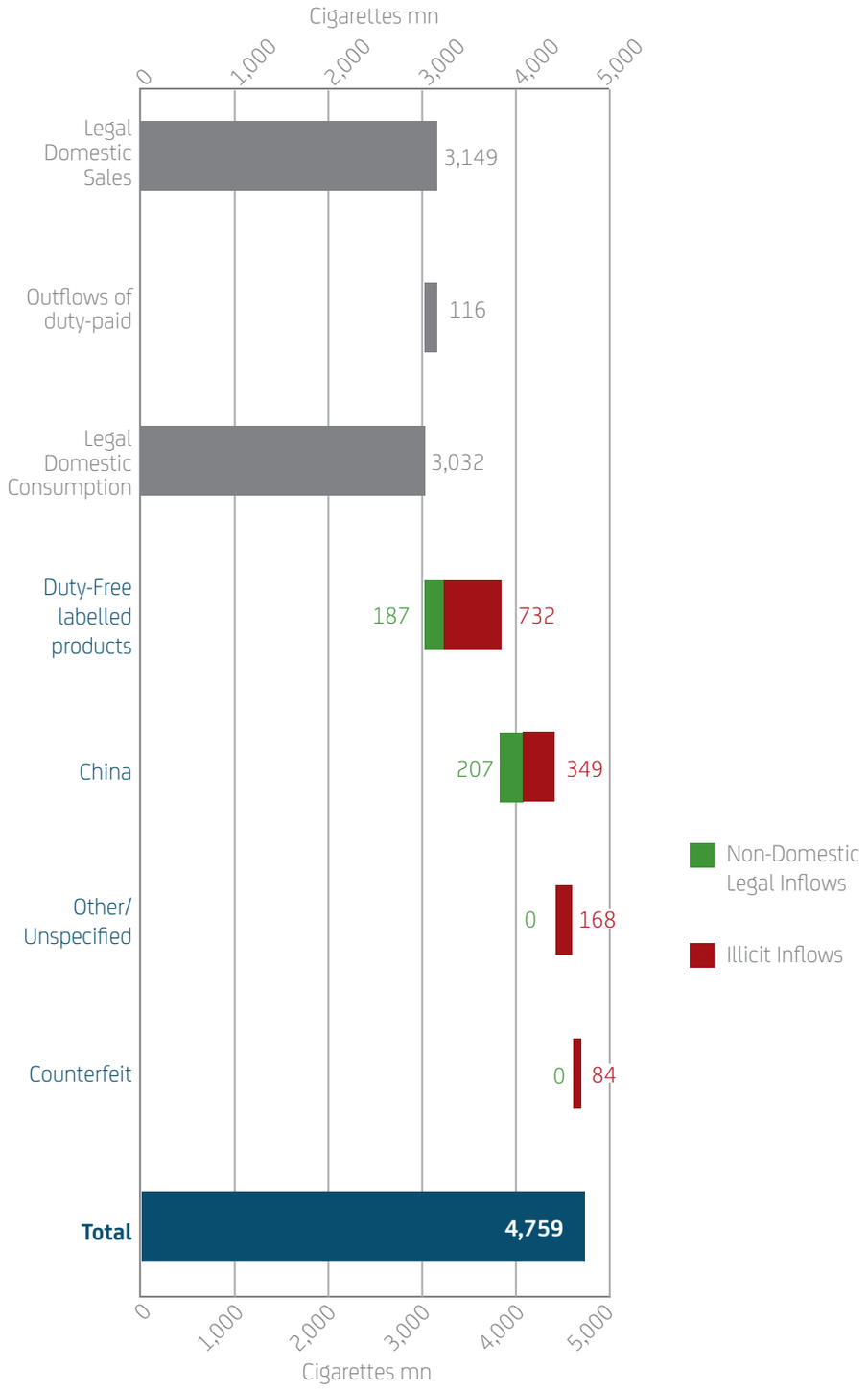
Hong Kong: Consumption breakdown 2014



Source: IT Flows Model and Oxford Economics
Figures may not sum up due to rounding

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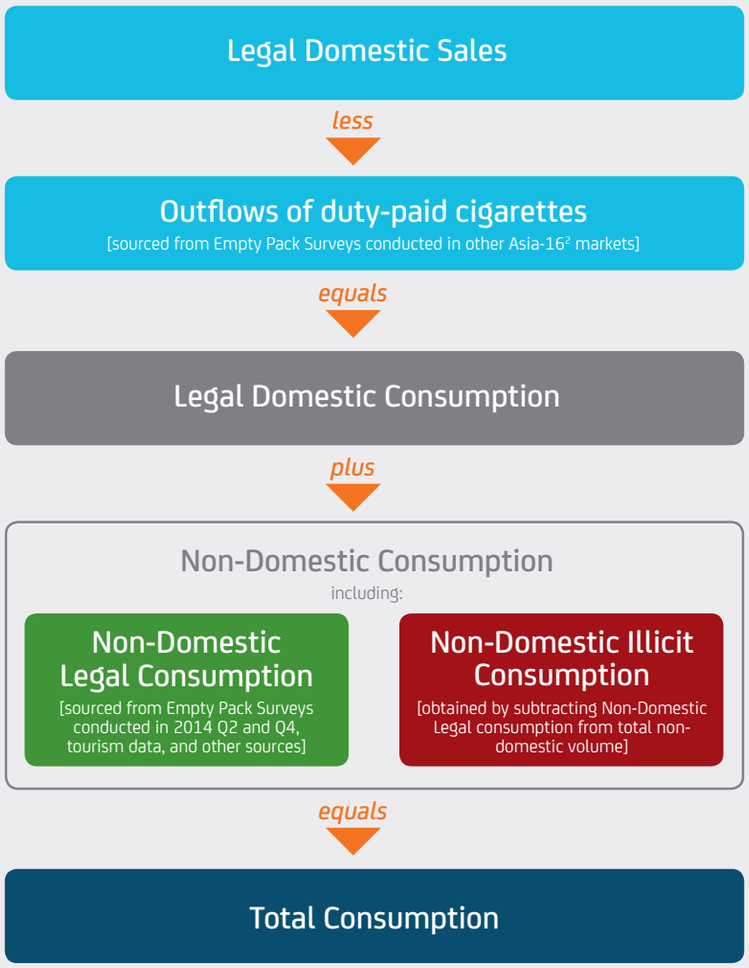
Annex

Methodology

- Oxford Economics have developed a methodology for quantifying Illicit Consumption of cigarettes and the associated Tax Losses in Hong Kong in 2014. The underlying methodology is the same as that developed for 'Asia-14 Illicit Tobacco Indicator 2013' and 'Asia-11 Illicit Tobacco Indicator 2012'.[1]

- Total Consumption estimates are built up as follows, starting with data on Legal Domestic Sales of cigarettes, incorporating estimates of Outflows of domestic duty-paid cigarettes, Inflows of Non-Domestic Legal cigarettes and finally, estimates of Non-Domestic Illicit Consumption:



- Finally, this estimate is compared to estimates of Total Consumption derived from adult population, smoking prevalence, and average cigarette consumption.

[1]Reports can be downloaded at http://www.oxfordeconomics.com/asia14.
[2]Australia, Brunei, Cambodia, Indonesia, Laos, Macao, Malaysia, Myanmar, Pakistan, Philippines, Singapore, South Korea, Taiwan, Thailand, and Vietnam.

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Methodology

- The methodology initially builds an estimate of **Total Consumption** of cigarettes from data on Legal Domestic Sales.

  - We used data on the volume of duty-paid tobacco sourced from the Hong Kong Customs & Excise Department to measure **Legal Domestic Sales**.

  - We adjusted for **Outflows of duty-paid cigarettes**, based on Empty Pack Surveys conducted in other Asia-16 markets, to give a measure of **Legal Domestic Consumption**.

  - Empty Pack Surveys conducted in 2014 Q2 and 2014 Q4 were used to estimate the incidence and size of **Non-Domestic Consumption** in Hong Kong. The approach involves the collection of a large sample of discarded cigarette packets from streets and public bins in randomly selected locations across Hong Kong, providing an estimate of the Non-Domestic share in Total Consumption.

  - Estimates of **Non-Domestic Legal Consumption** was based on passenger data and smoking prevalence rates, which were used to separate Non-Domestic Legal cigarettes from illicit Inflows (i.e. Counterfeit, Contraband, and Non-Domestic of Unspecified Market Variant) within Non-Domestic Inflows. The methodology used to estimate Non-Domestic Legal is the same as that used in the two previous Illicit Tobacco Indicator reports.[1] The approach is to estimate the theoretical maximum volume of legal Duty-Free and duty-paid cigarettes from other markets using passenger data, smoking prevalence in visitors market/ country of origin, and the passenger duty-free personal import allowance limit (19 cigarettes). Data on inbound visitor arrivals and outbound resident departures (assuming that all outbound domestic residents embark on a return journey) was sourced from the Hong Kong Tourism Board. Subtracting the estimated volume of Non-Domestic Legal cigarettes from total Non-Domestic Consumption gives us an estimate of **Non-Domestic Illicit Consumption**.

[1]Asia-11: Illicit Tobacco Indicator 2012 (September 2013) and Asia-14: Illicit Tobacco Indicator 2013 (September 2014).

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Methodology

- Illicit cigarettes are consumed as an alternative to legal duty-paid cigarettes. Key to the scope of this Report is to estimate the value of Tax Loss due to the Illicit Consumption of cigarettes.

- We estimate the value of tax revenue that would have been generated for the government had the volume of Illicit Consumption been legally purchased in the domestic market, and therefore subject to the appropriate tax system in place.

- The first step to estimating the Tax Loss resulting from illicit consumption is understanding the individual tax system in place. Hong Kong levies a single unit-specific excise rate. As of 26th February 2014, the excise rate was set at HKD 1,906 per thousand cigarettes (equivalent to HKD 38.12 per pack of 20). There is no GST or VAT in place.

- Price and tax levels and structures for fiscal years 2012, 2013, and 2014 were used to estimate the Tax Loss associated with Illicit Consumption:[2]

  - **Estimates on Excise revenue loss:**

    - **For 2012/13:** based on the excise rate of HKD 1,706/1,000 cigarettes.

    - **For 2013/14:** based on the weighted-average excise rate incorporating the Excise Tax increase in February 2014 (of HKD 1,706.8/1,000 cigarettes).

    - **For 2014/15:** based on the excise rate of HKD 1,906/1,000 cigarettes.

[2]Fiscal years run from April to March.

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Data Sources

	Primary source	Calculation	Comments
Legal Domestic Sales (LDS)	Customs & Excise Department	—	—
Outflows of domestic duty-paid cigarettes	Empty Pack Survey data in other Asia-16 markets	Empty Pack Survey data in other Asia-16 markets used to identify the presence of packs bearing Hong Kong market-specific labelling (e.g. health warnings, tax stamps etc.).	Outflows of domestic duty-paid cigarettes to other markets are estimated at around 116 million cigarettes, with large majority destined for Macao.
Legal Domestic Consumption (LDC)	—	Legal Domestic Sales minus Outflows of legal sales.	Outflows of duty-paid cigarettes refer only to Outflows to other Asia-16 markets.
Total Non-Domestic inflows (ND)	—	Sum of Non-Domestic Legal and Non-Domestic Illicit.	—
Non-Domestic Legal (NDL)	—	Estimated using passenger data, smoking rates, and personal import allowance.	Maximum theoretical amount an individual can carry across a border.
Non-Domestic Illicit	Empty Pack Surveys	Based on Empty Pack Survey plus OE estimates.	Maximum theoretical amount an individual can carry across a border.
Domestic Illicit	—	Zero under-declaration of domestically produced cigarettes.	Legal Domestic Sales minus Outflows of domestic duty-paid cigarettes, plus estimated Non-Domestic Legal consumption, plus estimated Illicit Consumption.
Total Illicit Consumption	—	Sum of Non-Domestic Illicit and Domestic Illicit.	Estimates derived from the average of Empty Pack Surveys conducted in 2014 Q2 and 2014 Q4.
Total Consumption	—	Legal Domestic Sales minus Outflows of domestic duty-paid cigarettes, plus estimated Non-Domestic Legal consumption, plus estimated Illicit Consumption.	The IT Flows Model estimate of consumption is 4.8 billion cigarettes for 2014.

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Empty Pack Surveys

Research Company	Date conducted	Sample size (packs)	Non-Domestic Incidence	Research methodology
MS Intelligence Participating companies PM/ Participating companies PM, BAT, Imperial Tobacco, JT, Nanyang Brothers, and Ever Fortune Tobacco	2014 Q2, Q4	5,000 / 5,000	34.2% / 38.4%	Random sample of empty packs that were discarded by smokers in streets and easy access public bins. 18 districts in 3 regions were selected for both surveys, covering nearly 100% of total population. District samples weighted according to population size. Excludes locations that may not be considered representative of consumption (e.g. sports events, cultural events, and train stations).

Hong Kong	Number of Packs			ND Incidence %		
City / Region	2012	2013	2014	2012	2013	2014
Hong Kong Island - Central & Western	356	400	400	42.7	37.8	32.3
Hong Kong Island - Eastern	832	800	800	39.4	42.2	40.0
Hong Kong Island - Southern	394	400	400	43.7	39.5	29.7
Hong Kong Island - Wan Chai	216	300	300	43.4	38.6	39.4
Islands	200	300	300	42.0	42.3	40.4
Kowloon City	534	500	500	42.2	38.0	34.6
Kwai Tsing	722	700	700	41.1	42.0	33.8
Kwun Tong	880	900	900	43.1	42.8	36.9
North	430	400	400	43.7	50.5	31.0
Sai Kung	618	600	600	46.9	42.9	34.2
Sha Tin	892	900	900	43.3	39.7	38.5
Sham Shui Po	538	500	500	42.2	38.2	38.8
Tai Po	420	400	400	43.3	38.8	41.3
Tsuen Wan	430	400	400	43.9	41.8	37.8
Tuen Mun	690	700	700	43.3	43.1	33.6
Krwg Tai Sin	594	600	600	45.9	39.8	38.0
Yau Tsim Mong	436	400	400	37.5	46.0	30.4
Yuen Long	818	800	800	45.5	41.1	39.9
Total	**10,000**	**10,000**	**10,000**	**43.0**	**41.4**	**36.4**

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Notes

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Notes

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