

**L.N. 208 of 2003**

**AIR PASSENGER DEPARTURE TAX ORDINANCE  
(AMENDMENT OF SECOND SCHEDULE)  
ORDER 2003**

(Made by the Chief Executive in Council under section 12(2) of the Air Passenger Departure Tax Ordinance (Cap. 140))

**1. Passengers exempted from liability to pay the tax**

The Second Schedule to the Air Passenger Departure Tax Ordinance (Cap. 140) is amended by adding—

“12. Passengers who—

- (a) arrive at the Hong Kong International Airport from any place in China (other than Hong Kong) on board a ship that is approved by the Airport Authority of Hong Kong to berth at the Airport;
- (b) subsequently depart from Hong Kong by aircraft; and
- (c) before such departure remain at all times within the Restricted Area specified pursuant to section 37 of the Airport Authority Ordinance (Cap. 483).”.

CHENG Mei-sze, Maisie  
Clerk to the Executive Council

COUNCIL CHAMBER  
26 September 2003

**Explanatory Note**

This Order amends the Second Schedule to the Air Passenger Departure Tax Ordinance (Cap. 140) to exempt passengers from liability to pay the air passenger departure tax if the passengers arrive at the Hong Kong International Airport from any place in China (other than Hong Kong) on board a ship and remain at all times within the Restricted Area of the Airport before they depart from Hong Kong by aircraft.