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香港特別行政區政府
The Government of the Hong Kong Special Administrative Region

17 April 2015

Hon Cyd HO Sau-lan, JP
Room 903, Legislative Council Complex
1 Legislative Council Road
Central
Hong Kong

Dear Ms. HO,

**Reply to Question No. R087
“Examination of Estimates of Expenditure 2015-16”**

We note your question number R087 raised in March 2015 to the Government in the context of “Examination of Estimates of Expenditure 2015-16”, as follows:

What is the amount of departure tax currently chargeable on each outbound passenger at each sea or air control point? What are the specific provisions for exemption from departure tax? What was the total amount of departure tax charged at each control point in the last year? (Please list the respective amounts chargeable on each outbound passenger by each control point, and the total amount of departure tax charged at the respective control point.)

I reply to you as follows:

According to the Financial Services and the Treasury Bureau, the Government currently does not impose departure tax on inbound and outbound passengers at sea boundary control points. (The embarkation fee, at \$11 per passenger, is payable by cross-boundary ferry operators to the Marine Department based on the number of passengers. It is not a type of tax but a fee to recover the costs incurred by the Government in the provision of terminal facilities and related services.) The Air Passenger Departure Tax (APDT), at \$120 per passenger, is payable by the passengers departing from Hong Kong through the Hong Kong International Airport (HKIA) or the heliport at the Hong Kong-Macau Ferry Terminal, unless exemption applies. The passengers exempted from the tax are mainly in the following categories:


- (a) Passengers under 12 years of age;

- (b) Transit and transfer passengers (those arriving at Hong Kong by aircraft from a place outside Hong Kong who do not pass through arrival immigration controls and subsequently depart from Hong Kong by aircraft);
- (c) Passengers who arrive at and depart from Hong Kong by aircraft within the same day;
- (d) Passengers who arrive at the HKIA on board a ship that is approved by the Airport Authority Hong Kong and subsequently depart by aircraft; and
- (e) Diplomats or officials of international organizations.

In 2013-14, the amounts of APDT collected at the HKIA and the heliport at the Hong Kong-Macau Ferry Terminal are as follows:

	(\$'000)
Total amount of APDT collected at the HKIA	2,239,683
Total amount of APDT collected at Hong Kong-Macau Ferry Terminal	4,351

Yours faithfully,



(Simon LI)

for Director-General of Civil Aviation

cc: Clerk to the Finance Committee, Legislative Council ←

LegCo Unit, Treasury Branch, Financial Services and the Treasury Bureau