立法會
Legislative Council

**Paper for the House Committee Meeting
on 3 October 2003**

**Proposed Resolution under section 3(2) of the
Air Passenger Departure Tax Ordinance (Cap. 140)**

The Secretary for Financial Services and the Treasury has given notice to move a motion under section 3(2) of the Air Passenger Departure Tax Ordinance (Cap. 140) ("the Ordinance") at the Legislative Council meeting on 8 October 2003. The effect of the proposed resolution is to increase the amount of air passenger departure tax specified in the First Schedule from $80 to $120 with effect from the day immediately following the expiry of three months from the date on which this resolution is passed. The proposed change contained in the resolution provides the legal framework to implement the proposal in paragraph 92 of the 2003-04 Budget Speech.

2. Section 3(1) of the Ordinance provides that, subject to certain exceptions, every passenger intending to depart from Hong Kong by aircraft at the airport shall pay an air passenger departure tax of the appropriate amount specified in the First Schedule. The term "aircraft" is defined under section 2 of the Ordinance to include both fixed wing and rotary wing aircraft. According to our previous clarification with the Administration, the definition is wide enough to include a helicopter. The term "airport" is also defined under the same section to mean the Hong Kong International Airport or a heliport specified in Schedule 3 to the Ordinance.

3. In response to our enquiry, the Administration has confirmed that the proposed increase in the air passenger departure tax is intended to apply to aeroplane and helicopter passengers departing from Hong Kong via the Hong Kong International Airport or a heliport as specified in Schedule 3 to the Ordinance.

4. No difficulties in relation to the legal and drafting aspects of the resolution have been identified.

Prepared by

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