

財經事務及庫務局



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13 July 2016

Ms Shirley CHAN
Clerk to the Panel on Economic Development
Legislative Council Complex
1 Legislative Council Road
Central
Hong Kong

Dear Ms CHAN,

**Follow-up to the Panel on Economic Development
Meeting on 19 April 2016**

Refunding of Air Passenger Departure Tax

At the meeting held on 19 April 2016, the Administration was requested to provide information on the total amount of air passenger departure tax ("APDT") collected from passengers who eventually did not depart from Hong Kong, and the amount of APDT that had not been refunded to such passengers by airlines, since 1998. This sets out the Administration's reply.

2. We would like to point out on the outset that, to protect government revenue and ensure that APDT is collected from each passenger who departs from Hong Kong by air, the Civil Aviation Department ("CAD") has put in place an established mechanism, as agreed with the airlines, for the latter to provide details of passengers and aircraft departures for auditing purpose. As set out in the paper provided to the Panel in April 2016, CAD has been working

to enhance the mechanism by requiring airlines to regularly furnish additional information on their APDT refund arrangement (including information on passengers who have not departed from Hong Kong after buying air tickets and paying APDT) as well, so that it can strengthen the monitoring of whether airlines have made refund to the passengers concerned.

3. Regarding the information requested by the Panel, CAD has approached some airlines, and understands that they do not have comprehensive record at present to provide the information concerned and have difficulties in compiling the relevant data in a retrospective manner, since such information was not covered by the mechanism between CAD and the airlines hitherto. However, as mentioned in paragraph 2 above, CAD has been working to enhance the mechanism by requiring airlines to regularly furnish additional information on their APDT refund arrangement. In this connection, the working group set up by the CAD and the Board of Airline Representatives in Hong Kong has been following up on the matter.

4. Meanwhile, CAD will continue to remind airlines that they are required to make full refund of APDT to the passengers under the above circumstances and that they are not allowed to impose any charge for the refund of APDT. Please rest assured that CAD will actively follow up with the airlines if any complaint is received.

Yours sincerely,



(Gary Poon)

for Secretary for Financial Services and the Treasury

c.c. Secretary for Transport and Housing (Attn: Ms Joyce Chan)
Director-General of Civil Aviation