

**L.N. 105 of 2022**

**Air Passenger Departure Tax Ordinance (Amendment of  
Second Schedule) Order 2022**

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

**1. Commencement**

This Order comes into operation on 22 July 2022.

**2. Air Passenger Departure Tax Ordinance amended**

The Air Passenger Departure Tax Ordinance (Cap. 140) is amended as set out in section 3.

**3. Second Schedule amended (passengers exempted from liability to pay the tax)**

Second Schedule—

**Repeal paragraph 12**

**Substitute**

“12. Passengers who—

(a) either—

- (i) arrive at the Hong Kong International Airport from a place in China other than Hong Kong by a vehicle approved by the Airport Authority of Hong Kong to run between the place and the Airport via the Hong Kong-Zhuhai-Macao Bridge, or by a ship approved by the Authority to berth at

- a passenger ferry terminal of the Airport;  
or
- (ii) arrive at the Hong Kong-Zhuhai-Macao Bridge Hong Kong Port from a place in China other than Hong Kong and, on arrival, transfer directly from the Port to the Airport by a vehicle approved by the Authority to run between the Port and the Airport;
  - (b) subsequently depart from Hong Kong by aircraft; and
  - (c) before the departure remain at all times within the Restricted Area (as defined by section 2(1) of the Airport Authority Ordinance (Cap. 483)).”.

Wendy LEUNG  
Clerk to the Executive Council

COUNCIL CHAMBER

10 May 2022

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### **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 they—

- (a) either—
  - (i) arrive at the Hong Kong International Airport from a place in China other than Hong Kong by a vehicle approved by the Airport Authority of Hong Kong to run between the place and the Airport via the Hong Kong-Zhuhai-Macao Bridge; or
  - (ii) arrive at the Hong Kong-Zhuhai-Macao Bridge Hong Kong Port from a place in China other than Hong Kong and, on arrival, transfer directly from the Port to the Airport by a vehicle approved by the Authority to run between the Port and the Airport; and
- (b) remain at all times within the Restricted Area of the Airport before they depart from Hong Kong by aircraft.