



立法會秘書處 法律事務部
LEGAL SERVICE DIVISION
LEGISLATIVE COUNCIL SECRETARIAT

來函檔號 YOUR REF : TsyB R 183/535-1/7/0 (25-26) (C)
本函檔號 OUR REF : LS/B/9/2025
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Urgent by Email (josephinehttsang@fstb.gov.hk)

11 March 2025

Miss TSANG Hiu-tung, Josephine
Principal Assistant Secretary for
Financial Services and the Treasury (Treasury)(R1)
Financial Services and the Treasury Bureau
The Treasury Branch
R1 Division
24/F, Central Government Offices
2 Tim Mei Avenue, Tamar
Hong Kong

Dear Miss TSANG,

Air Passenger Departure Tax (Amendment) Bill 2025

We are scrutinizing the captioned Bill with a view to advising Members on its legal and drafting aspects. To facilitate Members' consideration of the Bill, we should be grateful if you could clarify the following matter.

In paragraph 7 of the Legislative Council Brief, it was mentioned that the proposed new arrangement under clause 4 of the Bill is similar to existing arrangements under the Road Tunnels (Government) Ordinance (Cap. 368), the Tsing Sha Control Area Ordinance (Cap. 594), and the Waste Disposal Ordinance (Cap. 354). We note that under section 22A of Cap. 368, section 23A of Cap. 594 and section 43 of Cap. 354, references are made to the fact that agreements were entered into by operators (or contractors) and approved by the Financial Secretary ("FS") relating to sums payable to the operators or contractors, and it is

expressly provided that such sums do not form part of the general revenue for the purpose of section 3(1) of the Public Finance Ordinance (Cap. 2). We note that the existing section 10(1) of the Air Passenger Departure Tax Ordinance (Cap. 140) only provides that the FS “may authorize the payment to an operator of a fee for collection of the tax”, the provision does not contain any reference to any agreement(s) (if any) entered by aircraft operators and approved by FS. Clause 4 of the Bill also does not propose to make any such references. In this regard, for the purpose of facilitating Members’ understanding of the underlying arrangement, please clarify the details of the arrangement(s) between the aircraft operators and the Administration relating to the system of collection of Air Passenger Departure Tax (“departure tax”) and the aircraft operators’ right to retain part of the departure tax for offsetting the administration fees payable to them by the Administration, and whether it is necessary to refer to any agreement(s) and approval by FS and if so, whether that would be provided for in the Bill.

We look forward to your written response as soon as practicable, preferably before 14 March 2025.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Jonathan Cheng". The signature is fluid and cursive, with the first name "Jonathan" and the last name "Cheng" clearly distinguishable.

(Jonathan CHENG)
Assistant Legal Adviser

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