

**L.N. 130 of 2025**

**Air Passenger Departure Tax Ordinance (Amendment of  
Second Schedule) Order 2025**

(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 1 October 2025.

**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)**

(1) Second Schedule, paragraph 2A(a), after “particular  
day”—

**Add**

“on or after 1 October 2025 (*arrival day*)”.

(2) Second Schedule, paragraph 2A(b)—

**Repeal**

everything after “at the airport”

**Substitute**

“on the arrival day or the day following the arrival day.”.

(3) Second Schedule, after paragraph 2A—

**Add**

Section 3

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“2B. Passengers who—

- (a) enter Hong Kong through immigration controls (other than by an aircraft) on a particular day on or after 1 October 2025 (*arrival day*);
- (b) subsequently depart from Hong Kong by an aircraft which, when the passenger ticket for the flight of the aircraft by which they so depart from Hong Kong was issued, has been scheduled to take off at the airport on the arrival day or the day following the arrival day; and
- (c) before departing from Hong Kong by the aircraft mentioned in subparagraph (b), have not left Hong Kong through immigration controls (other than by an aircraft) on—
  - (i) the day on which the aircraft has been scheduled to take off at the airport (*scheduled departure day*); or
  - (ii) the day before the scheduled departure day.”.

Carmen KONG  
Clerk to the Executive Council

COUNCIL CHAMBER

10 June 2025

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## Explanatory Note

This Order amends the Second Schedule to the Air Passenger Departure Tax Ordinance (Cap. 140) to—

- (a) extend the exemption of the air passenger departure tax under paragraph 2A of that Schedule to passengers who—
  - (i) arrive at the Hong Kong International Airport or the heliport at the Hong Kong-Macau Ferry Terminal (*airport*) from a place outside Hong Kong by an aircraft which has been scheduled to land at the airport on a particular day on or after 1 October 2025; and
  - (ii) subsequently depart from Hong Kong by an aircraft which has been scheduled to take off at the airport on the day following that particular day; and
- (b) exempt passengers from liability to pay the air passenger departure tax if they—
  - (i) enter Hong Kong through immigration controls (other than by an aircraft) on a particular day on or after 1 October 2025;
  - (ii) subsequently depart from Hong Kong by an aircraft which has been scheduled to take off at the airport on that particular day or the day following that particular day; and
  - (iii) before departing from Hong Kong by the aircraft mentioned in subparagraph (b)(ii), have not left Hong Kong through immigration controls (other than by an aircraft) on the day on which the aircraft has been scheduled to take

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off at the airport (*scheduled departure day*) or  
the day before the scheduled departure day.