



香港特別行政區政府
民航處

Civil Aviation Department

The Government of the Hong Kong Special Administrative Region

**AIR PASSENGER DEPARTURE TAX (APDT)
APPLICATION FOR REFUND**

Name (in block letters) _____

Full Address _____

E-mail / Tel. / Fax. _____

Flight No. (depart Hong Kong) _____

Departure Date _____

- I. I apply for a refund of the APDT paid in connection with the above departure flight.
- II. I confirm that I am entitled to be exempted from APDT on the ground that I fall within the category of passengers set out in Item _____ of Note (i).
- III. I enclose (the following documents must be provided. Otherwise, refund cannot be processed):
- (i) **evidence of tax payment**
(e.g. air ticket or printout of e-ticket **showing that APDT has been paid**);
 - (ii) **boarding pass** of the above **departure flight**
(e.g. conventional boarding pass or printout of e-boarding pass);
 - (iii) **boarding pass** of the relevant **arrival flight** – only for transit/transfer passenger, see Note (i) 1 & 2
(i.e. conventional boarding pass or printout of e-boarding pass);
 - (iv) **ferry ticket or transfer coach ticket bearing passenger's name**
 - only for sea-to-air passengers or bridge-to-air passengers who arrive at the Hong Kong International Airport by cross boundary ferry service or SkyPier Terminal Transfer Coach for onward departure from Hong Kong by air, see Note (i) 3; and
 - (v) **relevant documentation** in support of my claim to exemption
 - for passengers of (iii) & (iv) above: copy of **identity document showing the passenger's name** (e.g. Hong Kong Identity Card, passport or other travel document),
 - for other passenger : see Note (i) 4 - 9.

Date: _____

- NB. 1. Applicant should within 4 weeks from the date of the departure flight make application by post to Civil Aviation Department (CAD). **Otherwise, the application will not be considered.**

Address: Revenue Section, Finance Division, Level 5, Office Building, Civil Aviation Department Headquarters,
1 Tung Fai Road, Hong Kong International Airport, Lantau, Hong Kong

2. If the name on the ID/passport is different from that on the air ticket/ e-ticket/ helicopter ticket/ ferry ticket/ transfer coach ticket/ boarding pass, the passenger has to request the airline/ passenger handling agent/ helicopter company/ ferry company/ transfer coach operator to certify the identity or produce documentary evidence to the satisfaction of the Director-General of Civil Aviation. Otherwise, refund cannot be processed.
3. Other than application under NB(4) below or authorised by the applicant in a duly completed "Authorisation Form", refund will be paid to the applicant by a crossed cheque in Hong Kong Dollars made payable to the applicant (see Note (ii) A.).
4. Refund in cash in Hong Kong Dollars may be made upon application to the "Air Passenger Departure Tax" Refund Counter located at Aisle D, Level 7, Departure Hall of the Hong Kong International Airport by either (a) the applicant in person; or (b) an authorised representative of the applicant authorised under a duly completed "Authorisation Form" (see Note (ii) B.).
5. Applicant may also submit online application for refund by cheque through the CAD's website.

For use by the Civil Aviation Department

Entitlement verified

Signature _____

Designation _____

Date _____

Refund of \$ _____ approved.

Signature _____

Designation _____

Date _____

Note (i) :

Item	Exemption Category	Documents Required
1	Direct transit passengers / Connecting airside transfer passengers, i.e. passengers who arrive in Hong Kong by aircraft, do not pass through arrival immigration control and subsequently depart from Hong Kong by aircraft.	Boarding Pass of the relevant arrival flight (i.e. conventional boarding pass or printout of e-boarding pass) and
2	Passengers who arrive* in Hong Kong by aircraft and subsequently depart* from Hong Kong by aircraft within the same day** regardless of whether they have passed through arrival immigration control before departure from Hong Kong. * refers to the scheduled arrival time and scheduled departure time of the aircraft. ** "same day" means same calendar day, i.e. within Hong Kong Time 00:00 to 23:59.	copy of Identity Document (ID) showing the passenger's name (e.g. Hong Kong Identity Card, passport or other travel document)
3	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)). (For passengers already issued with refund coupons upon check-in at the SkyPier Terminal, Mainland China Port or Macao Port but have not collected the refund at the SkyPier Terminal Refund Counter on the same day of travel, please contact the airlines concerned directly for the refund. Please apply to CAD for refund if no refund coupon was issued.)	Copy of ID showing the passenger's name (e.g. Hong Kong Identity Card, passport or other travel document)
4	Passengers who are entitled to be accorded exemption from the tax by operation of the International Organizations and Diplomatic Privileges Ordinance (Cap. 190) or the International Organizations (Privileges and Immunities) Ordinance (Cap. 558).	Diplomatic Privileges - photocopy of passport with following information : - the type of passport (e.g. diplomatic, official, etc.); - the expiry date; and - personal particulars. International Organizations - photocopy of ID or Certificate issued by the relevant organization
5	Passengers who – (a) are consuls or consular staff within the meaning of regulation 2 of the Registration of Persons Regulations (Cap. 177 sub. leg. A) (other than consuls or consular staff who are Chinese citizens or permanent residents of the Hong Kong Special Administrative Region), and members of their families forming part of their households; or (b) are employed exclusively in the private service of consuls or consular staff of a consular post in Hong Kong, who are nationals of the country represented by the consular post and who have been brought to Hong Kong solely for the purposes of such service; or (c) are otherwise entitled to be accorded exemption from the tax by operation of the Consular Relations Ordinance (Cap. 557).	Photocopy of certificate issued by the relevant consular post or Consular Corps Identity Card
6	Head of European Commission (EC) Office and members accredited by the Commission of the European Communities who are nationals of the member states of the European Communities but not in their capacity as the permanent residents of the Hong Kong Special Administrative Region, as well as the members of their families forming part of their respective households.	Photocopy of certificate issued by the EC (Hong Kong Office) or Consular Corps Identity Card
7	Accredited staff of the Bank for International Settlements Representative Office for Asia and the Pacific (BIS) who are neither Chinese nationals nor the permanent residents of the Hong Kong Special Administrative Region, as well as the members of their families forming part of their respective households.	Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Government of the Hong Kong Special Administrative Region

Item	Exemption Category	Documents Required
8	Accredited staff of the International Finance Corporation (IFC) Regional Office for East Asia and Pacific and the World Bank Private Sector Development Office for East Asia and Pacific who are neither Chinese nationals nor the permanent residents of the Hong Kong Special Administrative Region.	Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Government of the Hong Kong Special Administrative Region
9	Accredited staff of the Resident Representative of the Hong Kong Special Administrative Region Sub-Office of the Resident Representative Office of the International Monetary Fund (IMF) in the People's Republic of China who are neither Chinese nationals nor the permanent residents of the Hong Kong Special Administrative Region, nor carry on any private gainful occupation in the HKSAR, as well as the members of their families forming part of their respective households.	Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Government of the Hong Kong Special Administrative Region

Note (ii) :

If the applicant has difficulty in depositing the Hong Kong dollar refund cheque in his / her bank account, the applicant may :

A. On Application for Refund of APDT (DCA 216)

submit a duly completed “[Authorisation Form \(Refund by Cheque\)](#)” to authorise CAD to issue a refund cheque payable to a third party who maintains accounts with banks in Hong Kong; or

B. After Receipt of Refund Cheque

1. present the refund cheque together with the applicant's ID (e.g. Hong Kong Identity Card, passport or other travel document) and the letter of result notification issued by CAD to the “Air Passenger Departure Tax” Refund Counter located at Aisle D, Level 7, Departure Hall of the Hong Kong International Airport to obtain **cash refund** in Hong Kong Dollars when the applicant comes to Hong Kong again; or
2. authorise another person by presenting **copy of ID showing the applicant's name** (e.g. Hong Kong Identity Card, passport or other travel document), the duly completed “[Authorisation Form \(Refund in Cash\)](#)”, the refund cheque, and the letter of result notification issued by CAD at the “Air Passenger Departure Tax” Refund Counter located at Aisle D, Level 7, Departure Hall of the Hong Kong International Airport to apply for **cash refund** in Hong Kong Dollars.

Note (iii) :

Anyone, while having dealings of any kind with CAD, should not offer advantage to the CAD officers, or else he may commit an offence under section 4(1) and/or section 8 of the Prevention of Bribery Ordinance (Chapter 201 of Laws of Hong Kong), and be liable to a maximum penalty of a fine of \$500,000 and imprisonment for 7 years.

Note (iv) :

Personal Information Collection Statement

1. The personal information provided by you will be used for the purpose of processing your application for refund of Air Passenger Departure Tax. It may be disclosed to other departments and agencies authorized which are required to handle such matters. The information provided will be destroyed when it is no longer required.
2. Your application will not be considered if you fail to provide all information as requested.
3. You have the right to request access to and correction of personal data provided in accordance with the provisions of the Personal Data (Privacy) Ordinance. Such request should be made in writing to:

Departmental Personal Data Controlling Officer

Office Building

Civil Aviation Department Headquarters

1 Tung Fai Road

Hong Kong International Airport

Lantau, Hong Kong