



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 (in block letters) _____

E-mail / Tel. / Fax. _____

Flight No. (depart Hong Kong) _____

Departure Date _____

- I. I apply for a refund of the departure tax 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) overleaf.
- III. I enclose (the following documents must be provided, otherwise, refund cannot be processed):
- (i) **evidence of tax payment**
(e.g. original air ticket or printout of e-ticket **showing that Hong Kong APDT has been paid**);
 - (ii) **boarding pass** of the above **departure flight**
(i.e. **original** of 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 overleaf (i.e. **original** of conventional boarding pass or printout of e-boarding pass);
 - (iv) **original ferry ticket bearing passenger's name**
- only for passengers who arrive at Hong Kong International Airport by cross boundary ferry service for onward departure from Hong Kong by air, see Note (i) 2 overleaf; and
 - (v) **relevant documentation** in support of my claim to exemption
- for passenger 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) 3 - 8 overleaf.

Signature of Applicant _____

Date _____

- NB. 1. Applicant should within 4 weeks of departure of the flight make application by post to: **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/ boarding pass, the passenger has to request the airline/passenger handling agent/helicopter company/ferry company 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" (Annex), refund will be paid to the applicant by a crossed cheque in Hong Kong Dollars made payable to the applicant (see Note (ii)).
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" (Annex).

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	<p>Passengers who arrive* Hong Kong by aircraft and depart* from Hong Kong by aircraft within the same day** (irrespective of whether they have passed through arrival immigration controls before departure).</p> <p>* refers to the scheduled arrival time and scheduled departure time of the aircraft.</p> <p>** “same day” means same calendar day, i.e. within Hong Kong Time 00:00 to 23:59.</p> <p>(For those passengers who are in transit at Hong Kong International Airport and have not passed through Hong Kong’s arrival immigration controls, there is no “same day” requirement for the exemption.)</p>	<p>Boarding Pass of the relevant arrival flight (i.e. original of conventional boarding pass or printout of e-boarding pass)</p> <p>and</p> <p>copy of Identity Document (ID) showing the passenger’s name (e.g. Hong Kong Identity Card, passport or other travel document)</p>
2	<p>Passengers who arrive at Hong Kong International Airport by cross boundary ferry service for onward departure from Hong Kong by air. (For passengers already issued with refund coupons upon check-in at the cross boundary ferry pier but have not collected the refund at Hong Kong International Airport Sky Pier Refund Counter on the same day of travel, please contact the airlines concerned directly for the refund. To apply <u>by post only</u> to the Civil Aviation Department (CAD) for refund if no refund coupon was issued.)</p>	<p>Copy of ID showing the passenger’s name (e.g. Hong Kong Identity Card, passport or other travel document)</p>
3	<p>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).</p>	<p>Diplomatic Privileges - photocopy of passport with following information :</p> <ul style="list-style-type: none"> - the type of passport (e.g. diplomatic, official, etc.); - the expiry date; and - personal particulars <p>International Organizations - photocopy of ID or Certificate issued by the relevant organization</p>
4	<p>Passengers who -</p> <p>(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</p> <p>(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</p> <p>(c) are otherwise entitled to be accorded exemption from the tax by operation of the Consular Relations Ordinance (Cap. 557).</p>	<p>Photocopy of certificate issued by the relevant consular post or Consular Corps Identity Card</p>
5	<p>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.</p>	<p>Photocopy of certificate issued by the EC (Hong Kong Office) or Consular Corps Identity Card</p>
6	<p>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.</p>	<p>Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Government of the Hong Kong Special Administrative Region.</p>
7	<p>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.</p>	<p>Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Government of the Hong Kong Special Administrative Region.</p>
8	<p>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.</p>	<p>Photocopy of Certificate of Status for Honorary Consuls and Officially Recognised Representative issued by the Government of the Hong Kong Special Administrative Region.</p>

NOTE (ii) :

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

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

submit a duly completed “Authorisation Form” (Annex) to authorise CAD to issue a cheque payable to another person who maintains accounts with banks in Hong Kong; or

B. After Receipt of Refund Cheque

1. return the refund cheque to CAD and submit a duly completed “Authorisation Form” (Annex) to authorise CAD to issue a replacement cheque payable to another person who maintains accounts with banks in Hong Kong; or
2. present the refund cheque together with the applicant’s ID (e.g. Hong Kong Identity Card, passport or other travel document) and the covering letter 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
3. 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”** (Annex), the refund cheque, and the covering letter 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.

Application for Refund of Air Passenger Departure Tax (APDT) Authorisation Form

Name of Passenger : (in Block Letters)	
Departure Flight No. :	
Departure Date :	

1. In connection with my application for refund of APDT in respect of the above departure flight :

*I hereby authorise the Civil Aviation Department to issue a refund cheque payable to _____ (please print in block letter).

*I hereby authorise Mr / Ms # _____ (please print in block letter) Hong Kong Identity Card / passport / other travel document # No. _____ to obtain tax refund in person on my behalf (**copy of identity document showing my name** - e.g. Hong Kong Identity Card, passport or other travel document is attached) at the “Air Passenger Departure Tax” Refund Counter located at Aisle D, Level 7, Departure Hall of the Hong Kong International Airport.

2. In consideration of your agreeing to effect the payment of the refund of the APDT due to me as requested, I hereby undertake to release, discharge, indemnify and hold harmless the Government of the Hong Kong Special Administrative Region from any and all losses, damages or claims arising from or in connection with such payment.

Signature: _____

Name: _____

Date: _____

* tick as appropriate
delete as appropriate