

## Head 11 — FEES AND CHARGES

### Details of Revenue

Sub-head (Code)	Actual revenue 2021–22	Original estimate 2022–23	Revised estimate 2022–23	Estimate 2023–24
	\$'000	\$'000	\$'000	\$'000
022 Agriculture, Fisheries and Conservation Department—				
(010) Markets.....	20,483	56,984	20,992	47,593*
(020) Agricultural services and products .....	308	324	472	468
(030) Others .....	45,057	43,357	43,893	46,157
Sub-total .....	65,848	100,665	65,357	94,218
024 Audit Commission.....	10,168	10,164	14,404	14,404
025 Architectural Services Department—				
(025) Services to trading funds and subvented projects .....	871	1,160	909	909
(030) Others .....	493	423	409	409
Sub-total .....	1,364	1,583	1,318	1,318
026 Census and Statistics Department.....	479	483	449	432
027 Civil Aid Service .....	31	37	48	36
028 Civil Aviation Department—				
(010) Services to the Airport Authority .....	590,270	782,720	868,845	891,160
(020) Aircraft en route navigation charges .....	129,178	137,001	147,234	297,768
(030) Licences.....	41,115	21,649	21,894	51,446
(040) Others .....	303	308	348	334
Sub-total .....	760,866	941,678	1,038,321	1,240,708
030 Correctional Services Department—				
(010) Recovery other than cost of raw materials for correctional services industries .....	44	110	120	120
(015) Laundry charges .....	3,243	3,230	3,250	3,250
(020) Others .....	122	130	170	170
Sub-total .....	3,409	3,470	3,540	3,540
031 Customs and Excise Department—				
(010) Import and export declarations.....	477,724	505,748	405,510	405,510
(020) Bonded warehouse supervision charges.....	505	529	141	141
(030) Clothing industry training levy service charges.....	57	64	53	37
(040) Denaturing fees.....	239	231	315	315
(071) Import and export licences .....	3,396	3,359	3,571	3,571
(072) Warehouse licences .....	938	938	938	938
(080) Miscellaneous licences .....	2,049	2,024	1,970	1,970
(090) Storage fees .....	—	1	3	1
(100) Others .....	11,933	9,316	8,569	8,753
Sub-total .....	496,841	522,210	421,070	421,236

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	\$'000	\$'000	\$'000	\$'000
032 Companies Registry—				
(010) Licence and other fees .....	21,987	24,534	24,142	<b>24,712</b>
033 Civil Engineering and Development Department—				
(010) Works executed on private account .....	18,130	231	122	<b>186</b>
(011) Dangerous goods, mining and prospecting licences .....	—	—	—	<b>1,036</b>
(012) Explosives permit and storage fees .....	4	27	—	<b>16,183</b>
(013) Mud disposal .....	18,483	22,440	12,025	<b>9,089</b>
(014) Disposal of construction waste .....	706,783	886,000	879,000	<b>858,000</b>
(030) Others .....	83	104	85	<b>213</b>
Sub-total .....	<b>743,483</b>	<b>908,802</b>	<b>891,232</b>	<b>884,707</b>
037 Department of Health—				
(010) Dangerous drugs, pharmacy, poisons and other licences .....	27,937	27,953	31,483	<b>30,510</b>
(030) Out-patient charges .....	27,791	29,746	28,162	<b>29,670</b>
(040) Dental charges .....	10,893	11,532	11,034	<b>11,051</b>
(050) Medical and health charges other than hospital, out-patient and dental charges .....	20,183	24,115	24,281	<b>26,626</b>
(060) Registrations and certificates of medical and supplementary medical professionals .....	9,818	11,604	11,489	<b>44,242</b>
(070) Others .....	1,544	1,723	1,633	<b>1,646</b>
Sub-total .....	<b>98,166</b>	<b>106,673</b>	<b>108,082</b>	<b>143,745</b>
039 Drainage Services Department—				
(010) Works executed on private account .....	217	—	—	—
(030) Others .....	1,328	1,373	1,089	<b>1,150</b>
Sub-total .....	<b>1,545</b>	<b>1,373</b>	<b>1,089</b>	<b>1,150</b>
042 Electrical and Mechanical Services Department—				
(025) Services to Electrical and Mechanical Services Trading Fund .....	42,103	47,883	45,475	<b>46,839</b>
(027) Registration, certification and permit fees .....	49,026	60,309	59,963	<b>62,025</b>
(030) Others .....	1	7	18	<b>7</b>
Sub-total .....	<b>91,130</b>	<b>108,199</b>	<b>105,456</b>	<b>108,871</b>

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Sub-head (Code)	Actual revenue 2021–22	Original estimate 2022–23	Revised estimate 2022–23	Estimate 2023–24
	\$'000	\$'000	\$'000	\$'000
044 Environmental Protection Department—				
(010) Chemical waste charging scheme .....	22,779	26,400	19,720	<b>19,720</b>
(015) MARPOL waste charging scheme .....	4,663	4,970	2,520	<b>2,520</b>
(017) Waste disposal charges.....	213,517	217,710	236,369	<b>245,751</b>
(018) Municipal Solid Waste Charges .....	—	—	—	<b>866,590</b>
(020) Licence and permit fees.....	19,202	19,021	20,358	<b>20,469</b>
(025) Producer Responsibility Scheme .....	314,288	296,806	280,987	<b>351,476</b>
(030) Others .....	1,562	1,667	1,468	<b>1,448</b>
Sub-total .....	<u>576,011</u>	<u>566,574</u>	<u>561,422</u>	<u><b>1,507,974</b></u>
045 Fire Services Department—				
(010) Dangerous goods licences .....	13,029	13,396	13,781	<b>13,781</b>
(012) Official certificates and fire reports.....	8,115	7,955	9,268	<b>9,268</b>
(020) Others .....	1,493	1,730	1,584	<b>1,589</b>
Sub-total .....	<u>22,637</u>	<u>23,081</u>	<u>24,633</u>	<u><b>24,638</b></u>
047 Government Secretariat: Office of the Government Chief Information Officer .....	19,439	17,653	22,488	<b>27,272</b>
048 Government Laboratory—				
(015) Services to the Hospital Authority.....	2,042	1,847	1,847	<b>1,847</b>
(020) Others .....	987	1,638	1,638	<b>1,789</b>
Sub-total .....	<u>3,029</u>	<u>3,485</u>	<u>3,485</u>	<u><b>3,636</b></u>
049 Food and Environmental Hygiene Department—				
(010) Licences and permits .....	18,722	16,343	16,274	<b>149,667</b>
(020) Meat inspection .....	2,680	7,985	3,430	<b>10,106</b>
(030) Cemeteries and crematoria .....	123,893	124,222	149,927	<b>137,224</b>
(040) Others .....	5,736	5,487	6,927	<b>5,702</b>
Sub-total .....	<u>151,031</u>	<u>154,037</u>	<u>176,558</u>	<u><b>302,699</b></u>
051 Government Property Agency—				
(010) Management and air conditioning charges.....	81,987	76,477	71,558	<b>72,041</b>
(020) Others .....	7,887	9,099	6,990	<b>6,847</b>
Sub-total .....	<u>89,874</u>	<u>85,576</u>	<u>78,548</u>	<u><b>78,888</b></u>
055 Government Secretariat: Commerce and Economic Development Bureau (Communications and Creative Industries Branch).....	726	860	243	—

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Sub-head (Code)	Actual revenue 2021–22	Original estimate 2022–23	Revised estimate 2022–23	Estimate 2023–24
	\$'000	\$'000	\$'000	\$'000
059 Government Logistics Department—				
(010) Printing services .....	347,330	321,199	302,131	<b>310,694</b>
(020) Advertisements .....	20,110	19,919	22,155	<b>22,740</b>
(030) Government transport .....	47,993	47,185	51,724	<b>51,724</b>
(040) Others .....	17,321	15,219	19,612	<b>15,375</b>
Sub-total .....	432,754	403,522	395,622	<b>400,533</b>
060 Highways Department—				
(010) Works executed on private account .....	726	650	1,529	<b>1,100</b>
(020) Excavation permits .....	348,059	300,137	192,566	<b>194,693</b>
(030) Others .....	1,924	1,773	1,729	<b>2,123</b>
Sub-total .....	350,709	302,560	195,824	<b>197,916</b>
063 Home Affairs Department—				
(015) Guesthouse licences .....	1,082	1,710	7,468	<b>4,951</b>
(016) Clubhouse certificates .....	1,013	—	180	<b>4,913</b>
(020) Karaoke establishments licences and permits .....	12	—	9	<b>7</b>
(021) Entertainment licences .....	13,084	12,225	11,416	<b>10,914</b>
(030) Others .....	2,354	2,498	1,818	<b>1,884</b>
Sub-total .....	17,545	16,433	20,891	<b>22,669</b>
070 Immigration Department—				
(012) Chinese nationality applications .....	3,665	4,500	5,283	<b>5,283</b>
(020) Travel documents .....	104,361	175,741	265,446	<b>263,205</b>
(030) Visas, entry permits and extension of stay .....	178,521	179,075	226,237	<b>226,030</b>
(040) Certification fees .....	6,978	11,880	10,439	<b>10,439</b>
(060) Replacement of identity cards .....	34,088	43,612	34,089	<b>34,089</b>
(070) Births and deaths registration fees .....	35,805	40,015	44,214	<b>40,293</b>
(080) Marriage registration fees .....	36,599	47,396	41,897	<b>45,274</b>
(090) Others .....	8,560	8,121	8,939	<b>8,686</b>
Sub-total .....	408,577	510,340	636,544	<b>633,299</b>
074 Information Services Department—				
(010) Sale of publications .....	1,871	1,686	1,642	<b>1,651</b>
(020) Others .....	2,084	1,828	1,500	<b>1,500</b>
Sub-total .....	3,955	3,514	3,142	<b>3,151</b>
076 Inland Revenue Department—				
(010) Business registration fees .....	57,312	110,000	97,000	<b>3,000,000</b>
(020) Others .....	35,274	38,102	45,764	<b>40,919</b>
Sub-total .....	92,586	148,102	142,764	<b>3,040,919</b>

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	\$'000	\$'000	\$'000	\$'000
078 Intellectual Property Department—				
(010) Patents fees .....	33,414	32,477	32,072	<b>33,009</b>
(020) Trade marks fees .....	171,216	180,024	158,014	<b>179,596</b>
(030) Registered designs fees.....	8,290	8,419	8,096	<b>7,788</b>
(040) Others .....	100	127	173	<b>146</b>
Sub-total .....	213,020	221,047	198,355	<b>220,539</b>
080 Judiciary—				
(010) Commission.....	11,187	11,010	6,908	<b>6,908</b>
(020) Court fees .....	178,143	177,755	182,929	<b>182,929</b>
(030) Possession.....	4,756	4,925	2,867	<b>2,867</b>
(040) Others .....	22,874	25,395	27,587	<b>27,031</b>
Sub-total .....	216,960	219,085	220,291	<b>219,735</b>
082 Buildings Department—				
(010) Buildings Ordinance fees .....	202,366	214,210	191,737	<b>186,207</b>
(020) Works executed on private account.....	20	34	30	<b>30</b>
(030) Others .....	4,268	5,815	5,985	<b>7,937</b>
Sub-total .....	206,654	220,059	197,752	<b>194,174</b>
090 Labour Department.....	77,986	34,678	32,244	<b>31,736</b>
091 Lands Department—				
(010) Administrative and legal land services .....	62,443	61,272	71,480	<b>69,470</b>
(012) Lands Department consent fees and Government lease fees.....	8,935	7,101	10,736	<b>10,736</b>
(013) Administrative fees for conveyancing services for FSI.....	539	220	226	<b>226</b>
(020) Excavation permits .....	10,589	12,611	11,926	<b>11,821</b>
(040) Works executed on private account.....	450	1,433	1,217	<b>470</b>
(042) Services to KCRC .....	—	25,002	45,037	<b>22,554</b>
(046) Services to MTRCL.....	41,421	46,596	43,665	<b>46,720</b>
(050) Others .....	25,972	20,361	20,255	<b>20,236</b>
Sub-total .....	150,349	174,596	204,542	<b>182,233</b>
092 Department of Justice .....	2,407	4,884	2,637	<b>1,510</b>
094 Legal Aid Department .....	521,846	432,162	497,620	<b>447,764</b>
095 Leisure and Cultural Services Department—				
(010) Admission and hire charges.....	376,643	677,737	517,468	<b>655,835*</b>
(020) Programme entry fees for recreational and sports activities .....	19,250	36,384	28,767	<b>38,398</b>
(030) Licences.....	245	252	248	<b>248</b>
(040) Others .....	11,354	17,931	14,742	<b>18,164*</b>
Sub-total .....	407,492	732,304	561,225	<b>712,645</b>

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	\$'000	\$'000	\$'000	\$'000
100 Marine Department—				
(010) Anchorage .....	30,042	36,388	17,778	17,778
(020) Buoy .....	19,850	18,676	18,646	18,646
(030) Permit fees .....	1,720	1,356	1,574	44,241
(040) Cargo working area charges .....	25,396	63,532	28,068	84,515*
(050) Examination and registration fees .....	132,910	139,882	139,767	131,661
(070) Vessel licences .....	23,232	25,165	25,956	36,386
(080) Port and light dues .....	2,713	2,952	3,222	75,522
(090) Port clearance fees .....	3,631	4,708	4,412	4,978
(100) Survey fees .....	11,415	14,290	10,810	12,280
(110) Others .....	9,393	7,786	7,649	7,207
Sub-total .....	260,302	314,735	257,882	433,214
116 Official Receiver's Office—				
(010) Bankruptcy .....	148,066	113,601	115,034	110,942
(020) Liquidation .....	32,817	31,534	72,643	47,653
Sub-total .....	180,883	145,135	187,677	158,595
122 Hong Kong Police Force—				
(010) Confirmation of criminal record .....	16,358	14,143	17,165	19,181
(020) Establishments and trades licences .....	1,574	1,350	1,566	1,566
(025) Security personnel permits .....	11,078	13,028	12,300	12,300
(030) Others .....	9,933	10,284	9,382	9,423
Sub-total .....	38,943	38,805	40,413	42,470
132 Government Secretariat: Culture, Sports and Tourism Bureau.....	—	—	687	1,049
143 Government Secretariat: Civil Service Bureau—				
(010) Translation and interpretation services .....	4,185	5,665	5,414	6,324
(020) Training and development services .....	3,406	6,651	5,782	7,704
(030) Others .....	7	676	9	676
Sub-total .....	7,598	12,992	11,205	14,704
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)—				
(030) Others .....	1	2	3	15
151 Government Secretariat: Security Bureau—				
(010) Security companies .....	22,228	22,598	22,243	22,120
(090) Others .....	55	59	46	47
Sub-total .....	22,283	22,657	22,289	22,167
152 Government Secretariat: Commerce and Economic Development Bureau.....	227	14	68	—

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	\$'000	\$'000	\$'000	\$'000
155 Government Secretariat: Innovation and Technology Commission.....	19,164	17,457	21,463	<b>18,914</b>
156 Government Secretariat: Education Bureau— (020) Grant and subsidised schools provident funds—supervision fees .....	5,134	5,690	5,675	<b>6,005</b>
(030) Others .....	2,733	3,379	3,770	<b>3,939</b>
Sub-total .....	7,867	9,069	9,445	<b>9,944</b>
160 Radio Television Hong Kong .....	1,290	1,361	1,200	<b>1,179</b>
162 Rating and Valuation Department .....	4,823	13,160	4,741	<b>4,741</b>
168 Hong Kong Observatory— (010) Services to the Airport Authority .....	141,487	190,212	175,749	<b>197,643</b>
(020) Others .....	775	1,030	988	<b>1,060</b>
Sub-total .....	142,262	191,242	176,737	<b>198,703</b>
170 Social Welfare Department— (010) Traffic Accident Victims Assistance Scheme administration fee .....	25,884	24,433	24,475	<b>24,639</b>
(020) Others .....	741	669	672	<b>1,380</b>
Sub-total .....	26,625	25,102	25,147	<b>26,019</b>
173 Working Family and Student Financial Assistance Agency .....	7,683	6,726	6,579	<b>5,929</b>
180 Office for Film, Newspaper and Article Administration— (020) Film censorship fees .....	2,574	2,815	2,942	<b>2,942</b>
(030) Others .....	567	793	556	<b>552</b>
Sub-total .....	3,141	3,608	3,498	<b>3,494</b>
181 Trade and Industry Department— (010) Application fees for certificates of origin .....	261	289	213	<b>213</b>
(040) Others .....	3,577	3,611	3,418	<b>3,407</b>
Sub-total .....	3,838	3,900	3,631	<b>3,620</b>

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	\$'000	\$'000	\$'000	\$'000
186 Transport Department—				
(010) Vehicle and driving licences.....	4,094,913	4,547,327	4,274,241	4,316,054
(030) Transfer of vehicle and registration mark, driving test and permits .....	320,503	381,278	352,983	385,345
(040) Traffic Accident Victims Assistance Scheme administration fee .....	2,352	2,225	2,329	2,388
(050) Vehicle examination fees .....	20,341	25,759	22,573	31,496
(055) Personalized vehicle registration mark.....	33,088	36,840	55,007	47,160
(060) Others .....	18,781	35,251	26,142	30,040
Sub-total .....	4,489,978	5,028,680	4,733,275	4,812,483
188 Treasury—				
(040) Others .....	38,631	54,108	68,032	63,473
200 Other bureaux/departments.....	37,941	48,990	64,292	46,472
Total .....	11,554,384	12,942,166	12,489,602	17,060,192

\* After Budget revenue measures.

### Description of Revenue Sources

This revenue head covers all fees and charges received by the Government, except fees charged by government utilities which are credited to Head 10—Utilities and Head 6—Royalties and Concessions (in respect of government toll-tunnels and bridges). Fees and charges are payable for services provided by bureaux, departments and government agencies, or are levied for certain policy objectives. It is Government's general policy that the cost of services provided by the Government should be fully recovered from the fees imposed or the charges made. Certain essential services are subsidised by the Government or provided free.

Revenue from fees and charges generated 2.8% of total revenue in 2022–23.

### Underlying Changes in Revenue Yield

The 2022–23 revised estimate of \$12,489,602,000 reflects a net decrease of \$452,564,000 (3.5%) against the original estimate.

Under *Subhead 022 Agriculture, Fisheries and Conservation Department*, the decrease of \$35,308,000 (35.1%) is mainly due to the further extension of rental concession measures on four wholesale markets for nine months implemented from 1 October 2022.

Under *Subhead 028 Civil Aviation Department*, the increase of \$96,643,000 (10.3%) is mainly due to higher-than-expected receipts from services provided to the Airport Authority and aircraft en route navigation charges.

Under *Subhead 031 Customs and Excise Department*, the decrease of \$101,140,000 (19.4%) is mainly due to lower-than-expected receipts from import and export declaration charges.

Under *Subhead 049 Food and Environmental Hygiene Department*, the increase of \$22,521,000 (14.6%) is mainly due to higher-than-expected receipts from cremation service.

Under *Subhead 060 Highways Department*, the decrease of \$106,736,000 (35.3%) is mainly due to lower-than-expected receipts from excavation permits.

Under *Subhead 070 Immigration Department*, the increase of \$126,204,000 (24.7%) is mainly due to higher-than-expected receipts from travel documents, visas, entry permits and extension of stay.

Under *Subhead 078 Intellectual Property Department*, the decrease of \$22,692,000 (10.3%) is mainly due to lower-than-expected receipts from trade marks fees.

Under *Subhead 082 Buildings Department*, the decrease of \$22,307,000 (10.1%) is mainly due to lower-than-expected receipts from building plan submission fees.



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Under *Subhead 091 Lands Department*, the increase of \$29,946,000 (17.2%) is mainly due to higher-than-expected administrative service costs recovered from the Kowloon-Canton Railway Corporation and receipts from administrative and legal land services.

Under *Subhead 094 Legal Aid Department*, the increase of \$65,458,000 (15.1%) is mainly due to higher-than-expected legal costs recovered from civil cases.

Under *Subhead 095 Leisure and Cultural Services Department*, the decrease of \$171,079,000 (23.4%) is mainly due to lower-than-expected receipts from admission and hire charges.

Under *Subhead 100 Marine Department*, the decrease of \$56,853,000 (18.1%) is mainly due to the further extension of rental concession measures in Public Cargo Working Areas; and lower-than-expected receipts from anchorage dues.

Under *Subhead 116 Official Receiver's Office*, the increase of \$42,542,000 (29.3%) is mainly due to higher-than-expected receipts from bankruptcy and liquidation cases.

Under *Subhead 188 Treasury*, the increase of \$13,924,000 (25.7%) is mainly due to higher-than-expected central administrative overheads recoverable from the Housing Authority and trading funds.

Under *Subhead 200 Other bureaux/departments*, the increase of \$15,302,000 (31.2%) is mainly due to higher-than-expected costs recovered from the Housing Authority and trading funds.

The **2023–24** estimate of \$17,060,192,000 reflects a net increase of \$4,570,590,000 (36.6%) over the revised estimate for 2022–23.

Under *Subhead 022 Agriculture, Fisheries and Conservation Department*, the increase of \$28,861,000 (44.2%) is mainly due to the cessation of the rental concession measures on 31 December 2023.

Under *Subhead 028 Civil Aviation Department*, the increase of \$202,387,000 (19.5%) is mainly due to projected increase in receipts from services provided to the Airport Authority and aircraft en route navigation charges; and the cessation of the waiver of licence fees on 30 September 2023.

Under *Subhead 037 Department of Health*, the increase of \$35,663,000 (33.0%) is mainly due to the cessation of the waiver of registration and related fees for healthcare professionals on 30 June 2023.

Under *Subhead 044 Environmental Protection Department*, the increase of \$946,552,000 (168.6%) is mainly due to projected increase in receipts from the expected implementation of the producer responsibility scheme on glass beverage containers and the municipal solid waste charging scheme in 2023–24.

Under *Subhead 049 Food and Environmental Hygiene Department*, the increase of \$126,141,000 (71.4%) is mainly due to the cessation of the waiver of various licence/permit fees on 30 September 2023.

Under *Subhead 076 Inland Revenue Department*, the increase of \$2,898,155,000 (2 030.0%) is mainly due to the cessation of the waiver of business registration fees on 31 March 2023.

Under *Subhead 078 Intellectual Property Department*, the increase of \$22,184,000 (11.2%) is mainly due to projected increase in receipts from trade marks fees.

Under *Subhead 091 Lands Department*, the decrease of \$22,309,000 (10.9%) is mainly due to projected decrease in administrative service costs recoverable from the Kowloon-Canton Railway Corporation.

Under *Subhead 094 Legal Aid Department*, the decrease of \$49,856,000 (10.0%) is mainly due to projected decrease in legal costs recoverable from civil cases.

Under *Subhead 095 Leisure and Cultural Services Department*, the increase of \$151,420,000 (27.0%) is mainly due to projected increase in receipts from admission and hire charges.

Under *Subhead 100 Marine Department*, the increase of \$175,332,000 (68.0%) is mainly due to the cessation of the waiver of port and light dues and public cargo working area charges on 30 September 2023; the cessation of the waiver of various licence/permit fees on 31 October 2023; and the cessation of the rental concession measures in Public Cargo Working Areas on 31 December 2023.

Under *Subhead 116 Official Receiver's Office*, the decrease of \$29,082,000 (15.5%) is mainly due to projected decrease in receipts from bankruptcy and liquidation cases.

Under *Subhead 168 Hong Kong Observatory*, the increase of \$21,966,000 (12.4%) is mainly due to projected increase in receipts from services provided to the Airport Authority.

Under *Subhead 200 Other bureaux/departments*, the decrease of \$17,820,000 (27.7%) is mainly due to projected decrease in costs recoverable from the Housing Authority and trading funds.