

## Head 11 — FEES AND CHARGES

### Details of Revenue

Sub-head (Code)	Actual revenue 2022–23	Original estimate 2023–24	Revised estimate 2023–24	Estimate 2024–25
	\$'000	\$'000	\$'000	\$'000
022 Agriculture, Fisheries and Conservation Department—				
(010) Markets .....	21,079	47,593	58,526	99,575
(020) Agricultural services and products .....	442	468	519	570
(030) Others .....	46,515	46,157	50,027	51,005
Sub-total .....	68,036	94,218	109,072	151,150
024 Audit Commission .....	14,401	14,404	13,507	13,507
025 Architectural Services Department—				
(025) Services to trading funds and subvented projects .....	695	909	48	48
(030) Others .....	407	409	317	317
Sub-total .....	1,102	1,318	365	365
026 Census and Statistics Department .....	467	432	473	408
027 Civil Aid Service .....	43	36	39	39
028 Civil Aviation Department—				
(010) Services to the Airport Authority .....	739,382	891,160	897,142	951,930
(020) Aircraft en route navigation charges .....	180,731	297,768	411,168	632,616
(030) Licences .....	21,594	51,446	53,826	83,644
(040) Others .....	386	334	207	214
Sub-total .....	942,093	1,240,708	1,362,343	1,668,404
030 Correctional Services Department—				
(010) Recovery other than cost of raw materials for correctional services industries .....	60	120	110	110
(015) Laundry charges .....	3,225	3,250	3,160	3,160
(020) Others .....	162	170	150	150
Sub-total .....	3,447	3,540	3,420	3,420
031 Customs and Excise Department—				
(010) Import and export declarations .....	376,026	405,510	336,139	336,139
(020) Bonded warehouse supervision charges .....	181	141	445	445
(030) Clothing industry training levy service charges .....	50	37	52	54
(040) Denaturing fees .....	233	315	182	182
(071) Import and export licences .....	4,064	3,571	5,519	5,519
(072) Warehouse licences .....	938	938	965	965
(080) Miscellaneous licences .....	2,037	1,970	2,012	2,012
(090) Storage fees .....	3	1	2	1
(100) Others .....	12,080	8,753	10,916	10,548
Sub-total .....	395,612	421,236	356,232	355,865

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	\$'000	\$'000	\$'000	\$'000
032 Companies Registry—				
(010) Licence and other fees .....	22,207	24,712	23,160	<b>22,907</b>
033 Civil Engineering and Development Department—				
(010) Works executed on private account .....	138	186	252	<b>252</b>
(011) Dangerous goods, mining and prospecting licences .....	—	1,036	1,283	<b>3,009</b>
(012) Explosives permit and storage fees .....	—	16,183	14,613	<b>40,891</b>
(013) Mud disposal .....	16,191	9,089	9,965	<b>1,369</b>
(014) Disposal of construction waste .....	872,853	858,000	842,000	<b>1,046,000</b>
(030) Others .....	83	213	209	<b>373</b>
Sub-total .....	889,265	884,707	868,322	<b>1,091,894</b>
037 Department of Health—				
(010) Dangerous drugs, pharmacy, poisons and other licences .....	30,427	30,510	30,750	<b>30,853</b>
(030) Out-patient charges .....	27,475	29,670	25,334	<b>25,342</b>
(040) Dental charges .....	10,664	11,051	12,504	<b>12,421</b>
(050) Medical and health charges other than hospital, out-patient and dental charges .....	25,108	26,626	30,663	<b>34,203</b>
(060) Registrations and certificates of medical and supplementary medical professionals .....	12,554	44,242	45,862	<b>50,177</b>
(070) Others .....	1,139	1,646	1,250	<b>1,204</b>
Sub-total .....	107,367	143,745	146,363	<b>154,200</b>
039 Drainage Services Department—				
(030) Others .....	1,130	1,150	1,307	<b>1,307</b>
042 Electrical and Mechanical Services Department—				
(025) Services to Electrical and Mechanical Services Trading Fund .....	43,727	46,839	46,418	<b>48,043</b>
(027) Registration, certification and permit fees .....	59,250	62,025	59,446	<b>56,636</b>
(030) Others .....	12	7	6	<b>123</b>
Sub-total .....	102,989	108,871	105,870	<b>104,802</b>
044 Environmental Protection Department—				
(010) Chemical waste charging scheme .....	17,696	19,720	16,720	<b>16,720</b>
(015) MARPOL waste charging scheme .....	1,977	2,520	3,210	<b>3,210</b>
(017) Waste disposal charges .....	230,049	245,751	240,688	<b>324,356</b>
(018) Municipal Solid Waste Charges .....	—	866,590	—	<b>1,790,340</b>
(020) Licence and permit fees .....	20,762	20,469	21,839	<b>21,616</b>
(025) Producer Responsibility Scheme .....	296,182	351,476	307,498	<b>335,392</b>
(030) Others .....	1,540	1,448	1,483	<b>1,419</b>
Sub-total .....	568,206	1,507,974	591,438	<b>2,493,053</b>

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Sub-head (Code)	Actual revenue 2022–23	Original estimate 2023–24	Revised estimate 2023–24	Estimate 2024–25
	\$'000	\$'000	\$'000	\$'000
045 Fire Services Department—				
(010) Dangerous goods licences .....	11,874	13,781	14,133	<b>14,133</b>
(012) Official certificates and fire reports .....	8,801	9,268	8,688	<b>8,688</b>
(020) Others .....	2,343	1,589	3,848	<b>3,848</b>
Sub-total .....	23,018	24,638	26,669	<b>26,669</b>
047 Government Secretariat: Office of the Government Chief Information Officer .....	20,920	27,272	23,448	<b>29,756</b>
048 Government Laboratory—				
(015) Services to the Hospital Authority .....	1,862	1,847	2,050	<b>2,050</b>
(020) Others .....	2,091	1,789	3,561	<b>4,609</b>
Sub-total .....	3,953	3,636	5,611	<b>6,659</b>
049 Food and Environmental Hygiene Department—				
(010) Licences and permits .....	20,425	149,667	174,316	<b>305,415</b>
(020) Meat inspection .....	3,320	10,106	3,852	<b>10,302</b>
(030) Cemeteries and crematoria .....	141,205	137,224	125,364	<b>125,364</b>
(040) Others .....	6,977	5,702	5,487	<b>4,924</b>
Sub-total .....	171,927	302,699	309,019	<b>446,005</b>
051 Government Property Agency—				
(010) Management and air conditioning charges .....	79,041	72,041	80,070	<b>78,480</b>
(020) Others .....	7,666	6,847	7,024	<b>7,459</b>
Sub-total .....	86,707	78,888	87,094	<b>85,939</b>
055 Government Secretariat: Commerce and Economic Development Bureau (Communications and Creative Industries Branch) .....	243	—	—	—
059 Government Logistics Department—				
(010) Printing services .....	320,252	310,694	287,837	<b>307,810</b>
(020) Advertisements .....	21,746	22,740	22,260	<b>22,670</b>
(030) Government transport .....	47,384	51,724	23,584	<b>25,673</b>
(040) Others .....	18,907	15,375	19,408	<b>15,227</b>
Sub-total .....	408,289	400,533	353,089	<b>371,380</b>
060 Highways Department—				
(010) Works executed on private account .....	1,189	1,100	457	<b>600</b>
(020) Excavation permits .....	242,647	194,693	200,698	<b>203,002</b>
(030) Others .....	2,155	2,123	2,216	<b>1,830</b>
Sub-total .....	245,991	197,916	203,371	<b>205,432</b>

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Sub-head (Code)	Actual revenue 2022–23	Original estimate 2023–24	Revised estimate 2023–24	Estimate 2024–25
	\$'000	\$'000	\$'000	\$'000
063 Home Affairs Department—				
(015) Guesthouse licences.....	4,891	4,951	7,115	<b>6,021</b>
(016) Clubhouse certificates .....	180	4,913	4,933	<b>12,210</b>
(020) Karaoke establishments licences and permits.....	15	7	21	<b>10</b>
(021) Entertainment licences.....	11,663	10,914	11,702	<b>11,545</b>
(030) Others .....	2,172	1,884	2,330	<b>2,433</b>
Sub-total .....	18,921	22,669	26,101	<b>32,219</b>
070 Immigration Department—				
(012) Chinese nationality applications .....	4,860	5,283	5,481	<b>4,669</b>
(020) Travel documents .....	397,014	263,205	444,769	<b>335,192</b>
(030) Visas, entry permits and extension of stay .....	210,237	226,030	202,990	<b>203,074</b>
(040) Certification fees .....	14,779	10,439	20,459	<b>20,459</b>
(060) Replacement of identity cards .....	36,241	34,089	40,648	<b>40,888</b>
(070) Births and deaths registration fees.....	41,451	40,293	41,502	<b>41,879</b>
(080) Marriage registration fees.....	52,575	45,274	78,561	<b>78,569</b>
(090) Others .....	10,387	8,686	15,474	<b>16,467</b>
Sub-total .....	767,544	633,299	849,884	<b>741,197</b>
074 Information Services Department—				
(010) Sale of publications .....	1,490	1,651	1,265	<b>1,265</b>
(020) Others .....	1,471	1,500	1,213	<b>1,213</b>
Sub-total .....	2,961	3,151	2,478	<b>2,478</b>
076 Inland Revenue Department—				
(010) Business registration fees .....	128,926	3,000,000	2,904,000	<b>3,295,000†</b>
(020) Others .....	49,150	40,919	51,803	<b>50,217</b>
Sub-total .....	178,076	3,040,919	2,955,803	<b>3,345,217</b>
078 Intellectual Property Department—				
(010) Patents fees .....	32,248	33,009	32,728	<b>35,385</b>
(020) Trade marks fees .....	165,711	179,596	191,733	<b>194,160</b>
(030) Registered designs fees.....	8,265	7,788	8,017	<b>4,582</b>
(040) Others .....	119	146	37	<b>138</b>
Sub-total .....	206,343	220,539	232,515	<b>234,265</b>
080 Judiciary—				
(010) Commission.....	9,682	6,908	9,433	<b>9,433</b>
(020) Court fees .....	181,123	182,929	207,995	<b>190,331</b>
(030) Possession.....	4,102	2,867	5,458	<b>5,458</b>
(040) Others .....	28,432	27,031	31,609	<b>31,551</b>
Sub-total .....	223,339	219,735	254,495	<b>236,773</b>

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Sub-head (Code)	Actual revenue 2022–23	Original estimate 2023–24	Revised estimate 2023–24	Estimate 2024–25
	\$'000	\$'000	\$'000	\$'000
082 Buildings Department—				
(010) Buildings Ordinance fees .....	201,540	186,207	170,295	<b>172,209</b>
(020) Works executed on private account .....	51	30	86	<b>86</b>
(030) Others .....	6,788	7,937	6,689	<b>9,959</b>
Sub-total .....	<u>208,379</u>	<u>194,174</u>	<u>177,070</u>	<u><b>182,254</b></u>
090 Labour Department .....	<u>32,975</u>	<u>31,736</u>	<u>33,299</u>	<u><b>37,834</b></u>
091 Lands Department—				
(010) Administrative and legal land services .....	71,653	69,470	72,517	<b>68,332</b>
(012) Lands Department consent fees and Government lease fees .....	9,635	10,736	7,018	<b>7,018</b>
(013) Administrative fees for conveyancing services for FSI .....	256	226	232	<b>240</b>
(020) Excavation permits .....	11,100	11,821	11,296	<b>11,313</b>
(040) Works executed on private account .....	883	470	1,041	<b>405</b>
(042) Services to KCRC .....	24,440	22,554	37,027	<b>16,864</b>
(046) Services to MTRCL .....	27,736	46,720	50,203	<b>41,381</b>
(050) Others .....	18,725	20,236	19,754	<b>19,876</b>
Sub-total .....	<u>164,428</u>	<u>182,233</u>	<u>199,088</u>	<u><b>165,429</b></u>
092 Department of Justice .....	<u>1,948</u>	<u>1,510</u>	<u>3,179</u>	<u><b>1,839</b></u>
094 Legal Aid Department .....	<u>507,241</u>	<u>447,764</u>	<u>407,744</u>	<u><b>392,413</b></u>
095 Leisure and Cultural Services Department—				
(010) Admission and hire charges .....	499,808	655,835	647,292	<b>723,953</b>
(020) Programme entry fees for recreational and sports activities .....	24,985	38,398	38,568	<b>40,017</b>
(030) Licences .....	260	248	250	<b>250</b>
(040) Others .....	14,661	18,164	21,061	<b>21,355</b>
Sub-total .....	<u>539,714</u>	<u>712,645</u>	<u>707,171</u>	<u><b>785,575</b></u>
100 Marine Department—				
(010) Anchorage .....	15,996	17,778	17,500	<b>17,675</b>
(020) Buoy .....	18,366	18,646	18,191	<b>18,456</b>
(030) Permit fees .....	1,586	44,241	44,069	<b>105,935</b>
(040) Cargo working area charges .....	26,972	84,515	83,010	<b>153,403</b>
(050) Examination and registration fees .....	131,722	131,661	119,619	<b>108,712</b>
(070) Vessel licences .....	23,947	36,386	33,000	<b>42,992</b>
(080) Port and light dues .....	2,986	75,522	83,159	<b>163,238</b>
(090) Port clearance fees .....	4,210	4,978	6,130	<b>6,000</b>
(100) Survey fees .....	10,670	12,280	11,790	<b>11,820</b>
(110) Others .....	8,604	7,207	8,449	<b>9,481</b>
Sub-total .....	<u>245,059</u>	<u>433,214</u>	<u>424,917</u>	<u><b>637,712</b></u>

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Sub-head (Code)	Actual revenue 2022–23	Original estimate 2023–24	Revised estimate 2023–24	Estimate 2024–25
	\$'000	\$'000	\$'000	\$'000
116 Official Receiver's Office—				
(010) Bankruptcy .....	127,652	110,942	130,970	<b>127,907</b>
(020) Liquidation .....	62,072	47,653	88,248	<b>46,195</b>
Sub-total .....	<u>189,724</u>	<u>158,595</u>	<u>219,218</u>	<u><b>174,102</b></u>
122 Hong Kong Police Force—				
(010) Confirmation of criminal record.....	17,887	19,181	21,831	<b>23,660</b>
(020) Establishments and trades licences.....	1,853	1,566	2,238	<b>2,238</b>
(025) Security personnel permits .....	11,719	12,300	11,357	<b>11,357</b>
(030) Others .....	9,788	9,423	9,857	<b>9,857</b>
Sub-total .....	<u>41,247</u>	<u>42,470</u>	<u>45,283</u>	<u><b>47,112</b></u>
132 Government Secretariat: Culture, Sports and Tourism Bureau.....	920	1,049	1,432	<b>1,408</b>
143 Government Secretariat: Civil Service Bureau—				
(010) Translation and interpretation services .....	4,796	6,324	5,215	<b>5,412</b>
(020) Training and development services .....	6,113	7,704	8,548	<b>9,483</b>
(030) Others .....	10	676	837	<b>837</b>
Sub-total .....	<u>10,919</u>	<u>14,704</u>	<u>14,600</u>	<u><b>15,732</b></u>
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)—				
(030) Others .....	3	15	2	<b>2</b>
151 Government Secretariat: Security Bureau—				
(010) Security companies.....	21,503	22,120	22,968	<b>23,118</b>
(090) Others .....	39	47	47	<b>52</b>
Sub-total .....	<u>21,542</u>	<u>22,167</u>	<u>23,015</u>	<u><b>23,170</b></u>
152 Government Secretariat: Commerce and Economic Development Bureau.....	68	—	—	—
155 Government Secretariat: Innovation and Technology Commission.....	21,757	18,914	19,047	<b>20,150</b>
156 Government Secretariat: Education Bureau—				
(020) Grant and subsidised schools provident funds—supervision fees .....	5,675	6,005	5,994	<b>6,047</b>
(030) Others .....	3,554	3,939	4,025	<b>4,056</b>
Sub-total .....	<u>9,229</u>	<u>9,944</u>	<u>10,019</u>	<u><b>10,103</b></u>
160 Radio Television Hong Kong .....	1,203	1,179	1,165	<b>1,210</b>

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Sub-head (Code)	Actual revenue 2022–23	Original estimate 2023–24	Revised estimate 2023–24	Estimate 2024–25
	\$'000	\$'000	\$'000	\$'000
162 Rating and Valuation Department .....	4,045	4,741	4,094	<b>4,094</b>
168 Hong Kong Observatory—				
(010) Services to the Airport Authority .....	175,749	197,643	152,432	<b>187,673</b>
(020) Others .....	1,029	1,060	917	<b>885</b>
Sub-total .....	176,778	198,703	153,349	<b>188,558</b>
170 Social Welfare Department—				
(010) Traffic Accident Victims Assistance Scheme administration fee .....	24,670	24,639	25,499	<b>25,696</b>
(020) Others .....	743	1,380	786	<b>2,304</b>
Sub-total .....	25,413	26,019	26,285	<b>28,000</b>
173 Working Family and Student Financial Assistance Agency .....	7,861	5,929	6,421	<b>6,546</b>
180 Office for Film, Newspaper and Article Administration—				
(020) Film censorship fees .....	2,959	2,942	3,686	<b>3,686</b>
(030) Others .....	534	552	492	<b>491</b>
Sub-total .....	3,493	3,494	4,178	<b>4,177</b>
181 Trade and Industry Department—				
(010) Application fees for certificates of origin .....	212	213	183	<b>183</b>
(040) Others .....	3,344	3,407	3,190	<b>3,175</b>
Sub-total .....	3,556	3,620	3,373	<b>3,358</b>
186 Transport Department—				
(010) Vehicle and driving licences.....	4,304,244	4,316,054	4,443,131	<b>4,935,338</b>
(030) Transfer of vehicle and registration mark, driving test and permits .....	358,878	385,345	426,405	<b>432,650</b>
(040) Traffic Accident Victims Assistance Scheme administration fee .....	1,985	2,388	2,376	<b>2,445</b>
(050) Vehicle examination fees .....	20,592	31,496	39,567	<b>66,936</b>
(055) Personalized vehicle registration mark.....	88,446	47,160	32,491	<b>39,000</b>
(060) Others .....	23,845	30,040	26,683	<b>32,043</b>
Sub-total .....	4,797,990	4,812,483	4,970,653	<b>5,508,412</b>
188 Treasury—				
(040) Others .....	68,035	63,473	76,197	<b>72,487</b>
200 Other bureaux/departments.....	59,748	46,472	55,125	<b>53,096</b>
Total .....	<u>12,617,872</u>	<u>17,060,192</u>	<u>16,497,412</u>	<u><b>20,190,083</b></u>

† After Budget revenue measures but subject to the passage of the relevant legislation by the Legislative Council.

## Head 11 — FEES AND CHARGES

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### 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 3.6% of total revenue in 2023–24.

### Underlying Changes in Revenue Yield

The 2023–24 revised estimate of \$16,497,412,000 reflects a net decrease of \$562,780,000 (3.3%) against the original estimate.

Under *Subhead 022 Agriculture, Fisheries and Conservation Department*, the increase of \$14,854,000 (15.8%) is mainly due to higher-than-expected rental income from wholesale markets.

Under *Subhead 031 Customs and Excise Department*, the decrease of \$65,004,000 (15.4%) is mainly due to lower-than-expected receipts from import and export declaration charges.

Under *Subhead 044 Environmental Protection Department*, the decrease of \$916,536,000 (60.8%) is mainly due to lower-than-expected receipts from the municipal solid waste charges as a result of the change in the implementation date from end of 2023 to August 2024.

Under *Subhead 059 Government Logistics Department*, the decrease of \$47,444,000 (11.8%) is mainly due to lower-than-expected receipts from printing and government transport services.

Under *Subhead 070 Immigration Department*, the increase of \$216,585,000 (34.2%) is mainly due to higher-than-expected receipts from travel documents and marriage registration fees.

Under *Subhead 080 Judiciary*, the increase of \$34,760,000 (15.8%) is mainly due to higher-than-expected receipts from court fees.

Under *Subhead 116 Official Receiver's Office*, the increase of \$60,623,000 (38.2%) is mainly due to higher-than-expected receipts from bankruptcy and liquidation cases.

Under *Subhead 168 Hong Kong Observatory*, the decrease of \$45,354,000 (22.8%) is mainly due to lower-than-expected receipts from services provided to the Airport Authority.

Under *Subhead 188 Treasury*, the increase of \$12,724,000 (20.0%) is mainly due to higher-than-expected central administrative overheads recoverable from the Housing Authority and trading funds.

The 2024–25 estimate of \$20,190,083,000 reflects a net increase of \$3,692,671,000 (22.4%) over the revised estimate for 2023–24.

Under *Subhead 022 Agriculture, Fisheries and Conservation Department*, the increase of \$42,078,000 (38.6%) is mainly due to the full-year effect arising from the cessation of the rental concession measures on four wholesale markets on 31 December 2023.

Under *Subhead 028 Civil Aviation Department*, the increase of \$306,061,000 (22.5%) is mainly due to projected increase in receipts from services provided to the Airport Authority and aircraft en route navigation charges; and the full-year effect arising from the cessation of the waiver of licence fees on 30 September 2023.

Under *Subhead 033 Civil Engineering and Development Department*, the increase of \$223,572,000 (25.7%) is mainly due to projected increase in receipts from the disposal of construction waste; and the full-year effect arising from the cessation of the waiver of explosives permit and storage fees on 30 September 2023.

Under *Subhead 044 Environmental Protection Department*, the increase of \$1,901,615,000 (321.5%) is mainly due to projected increase in receipts from the expected implementation of the municipal solid waste charging in August 2024.

Under *Subhead 049 Food and Environmental Hygiene Department*, the increase of \$136,986,000 (44.3%) is mainly due to the full-year effect arising from the cessation of the waiver of various licence/permit fees on 30 September 2023.

Under *Subhead 070 Immigration Department*, the decrease of \$108,687,000 (12.8%) is mainly due to projected decrease in receipts from travel documents.

Under *Subhead 076 Inland Revenue Department*, the increase of \$389,414,000 (13.2%) is mainly due to projected increase in receipts from business registration fees.



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Under *Subhead 091 Lands Department*, the decrease of \$33,659,000 (16.9%) is mainly due to projected decrease in administrative service costs recoverable from the Kowloon-Canton Railway Corporation and the Mass Transit Railway Corporation Limited.

Under *Subhead 095 Leisure and Cultural Services Department*, the increase of \$78,404,000 (11.1%) is mainly due to projected increase in receipts from admission and hire charges.

Under *Subhead 100 Marine Department*, the increase of \$212,795,000 (50.1%) is mainly due to the full-year effect arising from 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 \$45,116,000 (20.6%) is mainly due to projected decrease in receipts from bankruptcy and liquidation cases.

Under *Subhead 168 Hong Kong Observatory*, the increase of \$35,209,000 (23.0%) is mainly due to projected increase in receipts from services provided to the Airport Authority.

Under *Subhead 186 Transport Department*, the increase of \$537,759,000 (10.8%) is mainly due to the full-year effect arising from the cessation of the waiver of various licence/permit/examination fees on 29 December 2023.