

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)	21,079	47,593	58,526	99,575	
(020)	442	468	519	570	
(030)	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)	695	909	48	48	
(030)	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)	739,382	891,160	897,142	951,930	
(020)	180,731	297,768	411,168	632,616	
(030)	21,594	51,446	53,826	83,644	
(040)	386	334	207	214	
	Sub-total	942,093	1,240,708	1,362,343	1,668,404
030	Correctional Services Department—				
(010)	60	120	110	110	
(015)	3,225	3,250	3,160	3,160	
(020)	162	170	150	150	
	Sub-total	3,447	3,540	3,420	3,420
031	Customs and Excise Department—				
(010)	376,026	405,510	336,139	336,139	
(020)	181	141	445	445	
(030)	50	37	52	54	
(040)	233	315	182	182	
(071)	4,064	3,571	5,519	5,519	
(072)	938	938	965	965	
(080)	2,037	1,970	2,012	2,012	
(090)	3	1	2	1	
(100)	12,080	8,753	10,916	10,548	
	Sub-total	395,612	421,236	356,232	355,865

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

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	\$'000	\$'000	\$'000	\$'000
045 Fire Services Department—				
(010) Dangerous goods licences	11,874	13,781	14,133	14,133
(012) Official certificates and fire reports	8,801	9,268	8,688	8,688
(020) Others	2,343	1,589	3,848	3,848
Sub-total	<u>23,018</u>	<u>24,638</u>	<u>26,669</u>	<u>26,669</u>
047 Government Secretariat: Office of the Government Chief Information Officer	20,920	27,272	23,448	29,756
048 Government Laboratory—				
(015) Services to the Hospital Authority	1,862	1,847	2,050	2,050
(020) Others	2,091	1,789	3,561	4,609
Sub-total	<u>3,953</u>	<u>3,636</u>	<u>5,611</u>	<u>6,659</u>
049 Food and Environmental Hygiene Department—				
(010) Licences and permits	20,425	149,667	174,316	305,415
(020) Meat inspection	3,320	10,106	3,852	10,302
(030) Cemeteries and crematoria	141,205	137,224	125,364	125,364
(040) Others	6,977	5,702	5,487	4,924
Sub-total	<u>171,927</u>	<u>302,699</u>	<u>309,019</u>	<u>446,005</u>
051 Government Property Agency—				
(010) Management and air conditioning charges	79,041	72,041	80,070	78,480
(020) Others	7,666	6,847	7,024	7,459
Sub-total	<u>86,707</u>	<u>78,888</u>	<u>87,094</u>	<u>85,939</u>
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	307,810
(020) Advertisements	21,746	22,740	22,260	22,670
(030) Government transport	47,384	51,724	23,584	25,673
(040) Others	18,907	15,375	19,408	15,227
Sub-total	<u>408,289</u>	<u>400,533</u>	<u>353,089</u>	<u>371,380</u>
060 Highways Department—				
(010) Works executed on private account	1,189	1,100	457	600
(020) Excavation permits	242,647	194,693	200,698	203,002
(030) Others	2,155	2,123	2,216	1,830
Sub-total	<u>245,991</u>	<u>197,916</u>	<u>203,371</u>	<u>205,432</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
063 Home Affairs Department—				
(015) Guesthouse licences.....	4,891	4,951	7,115	6,021
(016) Clubhouse certificates	180	4,913	4,933	12,210
(020) Karaoke establishments licences and permits	15	7	21	10
(021) Entertainment licences.....	11,663	10,914	11,702	11,545
(030) Others	2,172	1,884	2,330	2,433
Sub-total	18,921	22,669	26,101	32,219
070 Immigration Department—				
(012) Chinese nationality applications	4,860	5,283	5,481	4,669
(020) Travel documents	397,014	263,205	444,769	335,192
(030) Visas, entry permits and extension of stay	210,237	226,030	202,990	203,074
(040) Certification fees	14,779	10,439	20,459	20,459
(060) Replacement of identity cards	36,241	34,089	40,648	40,888
(070) Births and deaths registration fees.....	41,451	40,293	41,502	41,879
(080) Marriage registration fees.....	52,575	45,274	78,561	78,569
(090) Others	10,387	8,686	15,474	16,467
Sub-total	767,544	633,299	849,884	741,197
074 Information Services Department—				
(010) Sale of publications	1,490	1,651	1,265	1,265
(020) Others	1,471	1,500	1,213	1,213
Sub-total	2,961	3,151	2,478	2,478
076 Inland Revenue Department—				
(010) Business registration fees	128,926	3,000,000	2,904,000	3,295,000†
(020) Others	49,150	40,919	51,803	50,217
Sub-total	178,076	3,040,919	2,955,803	3,345,217
078 Intellectual Property Department—				
(010) Patents fees	32,248	33,009	32,728	35,385
(020) Trade marks fees	165,711	179,596	191,733	194,160
(030) Registered designs fees.....	8,265	7,788	8,017	4,582
(040) Others	119	146	37	138
Sub-total	206,343	220,539	232,515	234,265
080 Judiciary—				
(010) Commission.....	9,682	6,908	9,433	9,433
(020) Court fees	181,123	182,929	207,995	190,331
(030) Possession.....	4,102	2,867	5,458	5,458
(040) Others	28,432	27,031	31,609	31,551
Sub-total	223,339	219,735	254,495	236,773

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	\$'000	\$'000	\$'000	\$'000
082 Buildings Department—				
(010) Buildings Ordinance fees	201,540	186,207	170,295	172,209
(020) Works executed on private account	51	30	86	86
(030) Others	6,788	7,937	6,689	9,959
Sub-total	<u>208,379</u>	<u>194,174</u>	<u>177,070</u>	<u>182,254</u>
090 Labour Department	<u>32,975</u>	<u>31,736</u>	<u>33,299</u>	<u>37,834</u>
091 Lands Department—				
(010) Administrative and legal land services	71,653	69,470	72,517	68,332
(012) Lands Department consent fees and Government lease fees	9,635	10,736	7,018	7,018
(013) Administrative fees for conveyancing services for FSI	256	226	232	240
(020) Excavation permits	11,100	11,821	11,296	11,313
(040) Works executed on private account	883	470	1,041	405
(042) Services to KCRC	24,440	22,554	37,027	16,864
(046) Services to MTRCL	27,736	46,720	50,203	41,381
(050) Others	18,725	20,236	19,754	19,876
Sub-total	<u>164,428</u>	<u>182,233</u>	<u>199,088</u>	<u>165,429</u>
092 Department of Justice	<u>1,948</u>	<u>1,510</u>	<u>3,179</u>	<u>1,839</u>
094 Legal Aid Department	<u>507,241</u>	<u>447,764</u>	<u>407,744</u>	<u>392,413</u>
095 Leisure and Cultural Services Department—				
(010) Admission and hire charges	499,808	655,835	647,292	723,953
(020) Programme entry fees for recreational and sports activities	24,985	38,398	38,568	40,017
(030) Licences	260	248	250	250
(040) Others	14,661	18,164	21,061	21,355
Sub-total	<u>539,714</u>	<u>712,645</u>	<u>707,171</u>	<u>785,575</u>
100 Marine Department—				
(010) Anchorage	15,996	17,778	17,500	17,675
(020) Buoy	18,366	18,646	18,191	18,456
(030) Permit fees	1,586	44,241	44,069	105,935
(040) Cargo working area charges	26,972	84,515	83,010	153,403
(050) Examination and registration fees	131,722	131,661	119,619	108,712
(070) Vessel licences	23,947	36,386	33,000	42,992
(080) Port and light dues	2,986	75,522	83,159	163,238
(090) Port clearance fees	4,210	4,978	6,130	6,000
(100) Survey fees	10,670	12,280	11,790	11,820
(110) Others	8,604	7,207	8,449	9,481
Sub-total	<u>245,059</u>	<u>433,214</u>	<u>424,917</u>	<u>637,712</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	127,907
(020) Liquidation	62,072	47,653	88,248	46,195
Sub-total	189,724	158,595	219,218	174,102
122 Hong Kong Police Force—				
(010) Confirmation of criminal record.....	17,887	19,181	21,831	23,660
(020) Establishments and trades licences.....	1,853	1,566	2,238	2,238
(025) Security personnel permits	11,719	12,300	11,357	11,357
(030) Others	9,788	9,423	9,857	9,857
Sub-total	41,247	42,470	45,283	47,112
132 Government Secretariat: Culture, Sports and Tourism Bureau.....	920	1,049	1,432	1,408
143 Government Secretariat: Civil Service Bureau—				
(010) Translation and interpretation services	4,796	6,324	5,215	5,412
(020) Training and development services	6,113	7,704	8,548	9,483
(030) Others	10	676	837	837
Sub-total	10,919	14,704	14,600	15,732
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)—				
(030) Others	3	15	2	2
151 Government Secretariat: Security Bureau—				
(010) Security companies.....	21,503	22,120	22,968	23,118
(090) Others	39	47	47	52
Sub-total	21,542	22,167	23,015	23,170
152 Government Secretariat: Commerce and Economic Development Bureau.....	68	—	—	—
155 Government Secretariat: Innovation and Technology Commission.....	21,757	18,914	19,047	20,150
156 Government Secretariat: Education Bureau—				
(020) Grant and subsidised schools provident funds—supervision fees	5,675	6,005	5,994	6,047
(030) Others	3,554	3,939	4,025	4,056
Sub-total	9,229	9,944	10,019	10,103
160 Radio Television Hong Kong	1,203	1,179	1,165	1,210

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

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

Head 11 — FEES AND CHARGES

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.