

Head 11 — FEES AND CHARGES

Details of Revenue

Sub-head (Code)	Actual revenue 2024–25	Original estimate 2025–26	Revised estimate 2025–26	Estimate 2026–27
	\$'000	\$'000	\$'000	\$'000
022 Agriculture, Fisheries and Conservation Department—				
(010) Markets	98,734	99,577	99,687	99,581
(020) Agricultural services and products	324	463	260	281
(030) Others	30,904	31,442	28,663	27,032
Sub-total	129,962	131,482	128,610	126,894
024 Audit Commission	13,251	13,251	11,840	11,840
025 Architectural Services Department—				
(025) Services to trading funds and subvented projects	76	133	1	—
(030) Others	346	301	308	308
Sub-total	422	434	309	308
026 Census and Statistics Department	450	384	338	321
027 Civil Aid Service	78	47	36	36
028 Civil Aviation Department—				
(010) Services to the Airport Authority	955,314	1,149,612	1,112,602	1,188,147
(020) Aircraft en route navigation charges	538,050	731,027	542,923	577,094
(030) Licences	86,865	80,429	93,573	81,602
(040) Others	222	220	239	239
Sub-total	1,580,451	1,961,288	1,749,337	1,847,082
030 Correctional Services Department—				
(010) Recovery other than cost of raw materials for correctional services industries	46	40	20	20
(015) Laundry charges	3,191	3,170	3,210	3,210
(020) Others	152	150	150	150
Sub-total	3,389	3,360	3,380	3,380
031 Customs and Excise Department—				
(010) Import and export declarations	360,269	379,558	379,919	379,919
(020) Bonded warehouse supervision charges	701	649	683	683
(030) Clothing industry training levy service charges	46	53	81	65
(040) Denaturing fees	129	144	217	217
(071) Import and export licences	5,163	5,196	5,331	5,329
(072) Warehouse licences	1,045	1,045	1,072	1,072
(080) Miscellaneous licences	2,086	2,019	2,104	2,104
(090) Storage fees	2	1	1	1
(100) Others	36,102	42,042	26,288	26,808
Sub-total	405,543	430,707	415,696	416,198

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032 Companies Registry—				
(010) Licence and other fees	22,959	21,842	19,846	19,042
033 Civil Engineering and Development Department—				
(010) Works executed on private account	2,063	267	2,152	278
(011) Dangerous goods, mining and prospecting licences.....	2,659	2,463	1,899	1,954
(012) Explosives permit and storage fees	18,472	21,489	19,531	17,964
(013) Mud disposal	7,715	4,825	19,647	11,553
(014) Disposal of construction waste	931,132	912,000	925,000	1,047,370
(030) Others	484	333	393	281
Sub-total	962,525	941,377	968,622	1,079,400
037 Department of Health—				
(010) Dangerous drugs, pharmacy, poisons and other licences	30,196	30,107	37,787	39,160
(030) Out-patient charges.....	26,836	26,737	40,328	80,409
(040) Dental charges	11,901	11,992	12,260	12,095
(050) Medical and health charges other than hospital, out-patient and dental charges	31,493	31,514	31,078	31,175
(060) Registrations and certificates of medical and supplementary medical professionals.....	53,341	64,930	63,722	64,246
(070) Others	1,018	1,080	603	593
Sub-total	154,785	166,360	185,778	227,678
039 Drainage Services Department—				
(030) Others	1,175	1,008	1,189	1,179
042 Electrical and Mechanical Services Department—				
(025) Services to Electrical and Mechanical Services Trading Fund.....	44,849	52,001	52,396	51,699
(027) Registration, certification and permit fees	55,169	67,167	65,797	61,673
(030) Others	125	122	144	122
Sub-total	100,143	119,290	118,337	113,494
044 Environmental Protection Department—				
(010) Chemical waste charging scheme.....	14,285	15,274	15,900	15,900
(015) MARPOL waste charging scheme	1,413	982	2,200	1,500
(017) Waste disposal charges.....	258,283	240,891	267,866	274,407
(020) Licence and permit fees.....	22,238	22,178	21,876	21,826
(025) Producer Responsibility Scheme	318,752	319,720	312,471	317,503
(030) Others	1,799	2,492	2,875	3,068
Sub-total	616,770	601,537	623,188	634,204

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045 Fire Services Department—				
(010) Dangerous goods licences	13,237	13,039	12,875	12,875
(012) Official certificates and fire reports	9,004	9,026	9,081	9,081
(020) Others	1,318	1,628	1,464	1,203
Sub-total	<u>23,559</u>	<u>23,693</u>	<u>23,420</u>	<u>23,159</u>
047 Government Secretariat: Digital Policy Office	<u>49,910</u>	<u>70,202</u>	<u>69,927</u>	<u>76,074</u>
048 Government Laboratory—				
(015) Services to the Hospital Authority	1,792	1,854	2,428	2,428
(020) Others	6,138	7,138	6,978	6,978
Sub-total	<u>7,930</u>	<u>8,992</u>	<u>9,406</u>	<u>9,406</u>
049 Food and Environmental Hygiene Department—				
(010) Licences and permits	275,069	272,702	174,747	125,356
(020) Meat inspection	21,724	14,816	15,544	15,443
(030) Cemeteries and crematoria	117,776	123,603	119,827	119,827
(040) Others	6,118	6,605	6,776	7,034
Sub-total	<u>420,687</u>	<u>417,726</u>	<u>316,894</u>	<u>267,660</u>
051 Government Property Agency—				
(010) Management and air conditioning charges.....	66,491	75,370	67,012	67,653
(020) Others	4,771	6,363	4,946	5,426
Sub-total	<u>71,262</u>	<u>81,733</u>	<u>71,958</u>	<u>73,079</u>
059 Government Logistics Department—				
(010) Printing services	288,822	269,503	272,573	252,298
(020) Advertisements	27,965	24,634	28,567	28,567
(030) Government transport.....	29,260	29,390	29,829	32,526
(040) Others	11,239	12,899	20,208	12,656
Sub-total	<u>357,286</u>	<u>336,426</u>	<u>351,177</u>	<u>326,047</u>
060 Highways Department—				
(010) Works executed on private account.....	766	400	250	400
(020) Excavation permits	240,579	244,770	216,855	223,817
(030) Others	2,474	1,746	1,896	1,829
Sub-total	<u>243,819</u>	<u>246,916</u>	<u>219,001</u>	<u>226,046</u>

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	\$'000	\$'000	\$'000	\$'000
063 Home Affairs Department—				
(015) Guesthouse licences.....	4,625	10,269	13,594	7,083
(016) Clubhouse certificates	12,462	12,115	12,708	11,850
(020) Karaoke establishments licences and permits.....	9	6	11	10
(021) Entertainment licences.....	10,496	11,485	11,340	11,146
(030) Others	2,295	2,273	2,292	2,319
Sub-total	29,887	36,148	39,945	32,408
070 Immigration Department—				
(012) Chinese nationality applications	6,259	5,588	7,243	6,426
(020) Travel documents	306,889	282,480	300,312	319,134
(030) Visas, entry permits and extension of stay	226,172	851,437	769,526	856,207
(040) Certification fees	14,946	15,959	14,189	14,189
(060) Replacement of identity cards	40,948	40,565	37,651	38,536
(070) Births and deaths registration fees.....	38,833	40,992	36,939	36,660
(080) Marriage registration fees.....	63,685	65,962	63,632	63,547
(090) Others	15,672	15,454	19,215	20,224
Sub-total	713,404	1,318,437	1,248,707	1,354,923
074 Information Services Department—				
(010) Sale of publications	1,141	1,150	1,147	1,147
(020) Others	1,050	1,050	1,370	1,370
Sub-total	2,191	2,200	2,517	2,517
076 Inland Revenue Department—				
(010) Business registration fees	3,326,658	3,300,000	3,300,000	3,300,000
(020) Others	43,195	49,213	51,562	48,798
Sub-total	3,369,853	3,349,213	3,351,562	3,348,798
078 Intellectual Property Department—				
(010) Patents fees	34,207	36,598	34,992	34,799
(020) Trade marks fees	210,317	198,523	222,616	208,946
(030) Registered designs fees.....	5,303	5,333	5,421	5,507
(040) Others	61	116	54	84
Sub-total	249,888	240,570	263,083	249,336
080 Judiciary—				
(010) Commission.....	13,252	16,275	12,139	12,139
(020) Court fees	254,678	189,609	192,661	192,661
(030) Possession.....	9,185	10,153	8,486	8,486
(040) Others	35,280	34,955	39,838	39,834
Sub-total	312,395	250,992	253,124	253,120

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082 Buildings Department—				
(010) Buildings Ordinance fees	131,001	153,464	134,804	133,782
(020) Works executed on private account.....	8	71	4	4
(030) Others	5,549	5,857	10,428	9,067
Sub-total	136,558	159,392	145,236	142,853
090 Labour Department.....	36,954	37,139	50,831	53,732
091 Lands Department—				
(010) Administrative and legal land services.....	74,759	70,864	77,317	77,404
(012) Lands Department consent fees and Government lease fees.....	12,216	7,626	7,850	7,850
(013) Administrative fees for conveyancing services for FSI.....	770	271	1,564	1,010
(020) Excavation permits	9,436	11,167	10,816	10,450
(040) Works executed on private account.....	2,507	—	1,895	400
(042) Services to KCRC	18,115	15,638	26,251	12,109
(046) Services to MTRCL.....	103,409	57,653	81,760	55,783
(050) Others	17,427	18,284	17,194	17,469
Sub-total	238,639	181,503	224,647	182,475
092 Department of Justice	2,837	1,953	3,402	2,523
094 Legal Aid Department	435,292	362,889	462,223	371,055
095 Leisure and Cultural Services Department—				
(010) Admission and hire charges.....	707,694	746,938	789,523	770,698
(020) Programme entry fees for recreational and sports activities	38,982	41,380	41,842	42,521
(030) Licences.....	283	275	277	277
(040) Others	23,890	24,161	23,907	23,763
Sub-total	770,849	812,754	855,549	837,259
100 Marine Department—				
(010) Anchorage	15,489	16,000	16,300	16,500
(020) Buoy	18,046	18,674	18,838	18,905
(030) Permit fees.....	77,951	95,400	85,970	81,172
(040) Cargo working area charges	132,465	136,421	132,559	134,854
(050) Examination and registration fees	121,378	103,064	106,464	94,925
(070) Vessel licences	45,531	48,000	48,600	49,200
(080) Port and light dues.....	141,476	147,735	145,575	148,237
(090) Port clearance fees.....	5,830	6,000	5,840	5,900
(100) Survey fees	11,132	11,120	10,507	9,840
(110) Others	10,489	11,108	10,406	8,980
Sub-total	579,787	593,522	581,059	568,513

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	\$'000	\$'000	\$'000	\$'000
116 Official Receiver's Office—				
(010) Bankruptcy	118,808	132,581	140,122	142,671
(020) Liquidation	70,991	60,073	45,338	44,373
Sub-total	189,799	192,654	185,460	187,044
122 Hong Kong Police Force—				
(010) Confirmation of criminal record.....	23,214	24,025	24,144	25,321
(020) Establishments and trades licences.....	2,651	2,626	2,627	2,627
(025) Security personnel permits	12,574	12,929	13,960	13,960
(030) Others	10,294	10,814	9,944	9,944
Sub-total	48,733	50,394	50,675	51,852
132 Government Secretariat: Culture, Sports and Tourism Bureau.....	1,278	1,429	2,300	1,315
143 Government Secretariat: Civil Service Bureau—				
(010) Translation and interpretation services	8,558	5,948	5,931	6,867
(020) Training and development services	5,048	5,108	5,498	5,590
(030) Others	763	823	759	759
Sub-total	14,369	11,879	12,188	13,216
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)—				
(015) Bank licence fees.....	84,988	143,878	143,270	143,009
(030) Others	1	2	1	1
Sub-total	84,989	143,880	143,271	143,010
151 Government Secretariat: Security Bureau—				
(010) Security companies.....	22,976	24,487	24,074	24,114
(090) Others	43	61	60	83
Sub-total	23,019	24,548	24,134	24,197
155 Government Secretariat: Innovation and Technology Commission.....	22,169	20,117	16,697	20,059
156 Government Secretariat: Education Bureau—				
(020) Grant and subsidised schools provident funds—supervision fees	6,172	6,306	6,123	6,756
(030) Others	4,242	3,145	3,231	3,175
Sub-total	10,414	9,451	9,354	9,931
160 Radio Television Hong Kong	1,049	947	1,041	1,110
162 Rating and Valuation Department	3,521	3,883	3,580	3,580

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	\$'000	\$'000	\$'000	\$'000
168 Hong Kong Observatory—				
(010) Services to the Airport Authority	148,830	197,076	172,842	198,280
(020) Others	901	905	969	974
Sub-total	<u>149,731</u>	<u>197,981</u>	<u>173,811</u>	<u>199,254</u>
170 Social Welfare Department—				
(010) Traffic Accident Victims Assistance Scheme administration fee	29,030	28,190	38,046	30,361
(020) Others	2,474	2,110	2,177	2,230
Sub-total	<u>31,504</u>	<u>30,300</u>	<u>40,223</u>	<u>32,591</u>
173 Working Family and Student Financial Assistance Agency	10,303	58,334	58,921	67,970
180 Office for Film, Newspaper and Article Administration—				
(020) Film censorship fees	3,675	3,633	4,265	4,265
(030) Others	461	455	444	444
Sub-total	<u>4,136</u>	<u>4,088</u>	<u>4,709</u>	<u>4,709</u>
181 Trade and Industry Department—				
(010) Application fees for certificates of origin	254	240	290	290
(040) Others	2,989	3,068	2,834	2,816
Sub-total	<u>3,243</u>	<u>3,308</u>	<u>3,124</u>	<u>3,106</u>
186 Transport Department—				
(010) Vehicle and driving licences.....	4,535,871	4,814,797	4,429,453	4,435,672
(030) Transfer of vehicle and registration mark, driving test and permits	450,045	414,774	435,350	411,002
(040) Traffic Accident Victims Assistance Scheme administration fee	2,542	2,665	2,572	2,636
(050) Vehicle examination fees	63,926	67,832	65,335	65,335
(055) Personalized vehicle registration mark	42,999	33,240	32,773	32,780
(060) Others	26,747	31,415	24,053	24,834
Sub-total	<u>5,122,130</u>	<u>5,364,723</u>	<u>4,989,536</u>	<u>4,972,259</u>
188 Treasury—				
(040) Others	82,572	81,341	62,633	72,346
200 Other bureaux/departments.....	26,768	12,976	7,169	8,412
Total	<u><u>17,874,617</u></u>	<u><u>19,137,000</u></u>	<u><u>18,559,000</u></u>	<u><u>18,698,000</u></u>

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 2.9% of total revenue in 2025–26.

Underlying Changes in Revenue Yield

The 2025–26 revised estimate of \$18,559 million reflects a net decrease of \$578 million (3.0%) against the original estimate.

Under *Subhead 028 Civil Aviation Department*, the decrease of \$211,951,000 (10.8%) is mainly due to lower-than-expected receipts from aircraft en route navigation charges and services provided to the Airport Authority; partly offset by the higher-than-expected receipts from licence fees.

Under *Subhead 037 Department of Health*, the increase of \$19,418,000 (11.7%) is mainly due to higher-than-expected receipts from out-patient charges.

Under *Subhead 049 Food and Environmental Hygiene Department*, the decrease of \$100,832,000 (24.1%) is mainly due to the waiver of licence/permit fees for food businesses and hawkers and liquor licences for one year as announced in the 2025 Policy Address.

Under *Subhead 060 Highways Department*, the decrease of \$27,915,000 (11.3%) is mainly due to lower-than-expected receipts from excavation permits.

Under *Subhead 090 Labour Department*, the increase of \$13,692,000 (36.9%) is mainly due to higher-than-expected administrative costs recoverable from Protection of Wages on Insolvency Fund.

Under *Subhead 091 Lands Department*, the increase of \$43,144,000 (23.8%) is mainly due to higher-than-expected administrative service costs recoverable from the Mass Transit Railway Corporation Limited and the Kowloon-Canton Railway Corporation.

Under *Subhead 094 Legal Aid Department*, the increase of \$99,334,000 (27.4%) is mainly due to higher-than-expected legal costs recoverable from civil cases.

Under *Subhead 168 Hong Kong Observatory*, the decrease of \$24,170,000 (12.2%) is mainly due to lower-than-expected receipts from services provided to the Airport Authority.

Under *Subhead 188 Treasury*, the decrease of \$18,708,000 (23.0%) is mainly due to lower-than-expected central administrative overheads recoverable from the Housing Authority and trading funds.

The 2026–27 estimate of \$18,698 million reflects a net increase of \$139 million (0.7%) over the revised estimate for 2025–26.

Under *Subhead 033 Civil Engineering and Development Department*, the increase of \$110,778,000 (11.4%) is mainly due to projected increase in receipts from disposal of construction waste.

Under *Subhead 037 Department of Health*, the increase of \$41,900,000 (22.6%) is mainly due to projected increase in receipts from out-patient charges.

Under *Subhead 049 Food and Environmental Hygiene Department*, the decrease of \$49,234,000 (15.5%) is mainly due to projected decrease in licence/permit fees for food businesses and hawkers and liquor licences as a result of the one-year fee waiver.

Under *Subhead 091 Lands Department*, the decrease of \$42,172,000 (18.8%) is mainly due to projected decrease in administrative service costs recoverable from the Mass Transit Railway Corporation Limited and the Kowloon-Canton Railway Corporation.

Under *Subhead 094 Legal Aid Department*, the decrease of \$91,168,000 (19.7%) is mainly due to projected decrease in legal costs recoverable from civil cases.

Under *Subhead 168 Hong Kong Observatory*, the increase of \$25,443,000 (14.6%) is mainly due to projected increase in receipts from services provided to the Airport Authority.