Air Passenger Departure Tax Exemption

With effect from 1 October 2025, the Government of the Hong Kong Special Administrative Region will expand the scope of passengers exempted from the air passenger departure tax (APDT) to include:

- (i) passengers arriving at Hong Kong by aircraft and departing by aircraft on the following day; and
- (ii) passengers arriving at Hong Kong by land or sea and departing by aircraft on the same day or on the following day, except those who have left Hong Kong by land or sea on the day or the preceding day of their departure flights.

This new arrangement offers a great opportunity for visitors to extend their stay in Hong Kong so as to explore and enjoy this Asia's world city.

Eligible passengers who have paid the APDT at the time of purchasing the air tickets may apply for refund. More information on the refund procedures will be available soon.

<u>豁免飞机乘客离境税</u>

香港特别行政区政府将于 2025 年 10 月 1 日起, 扩大豁免缴付飞机乘客离境税的范围至涵盖以下乘客:

- (i) 乘搭飞机抵达香港,然后于下一日内乘搭飞机离境;及
- (ii) 以陆路或水路方式抵达香港,然后于抵达当日或下一日乘搭飞机离境(于乘飞机离境当日或前一日曾透过陆路或水路离开香港的乘客除外)。

这项新安排为旅客提供更多机会,让他们延长停留香港的时间,尽情探索和享受这个亚洲国际都会的魅力。

合资格乘客如在购买机票时已缴付飞机乘客离境税可申请退款。有关退款申请的更多资讯将于稍后公布。