

Head 11 — FEES AND CHARGES

Details of Revenue

Sub-head (Code)	Actual revenue 2023–24	Original estimate 2024–25	Revised estimate 2024–25	Estimate 2025–26
	\$'000	\$'000	\$'000	\$'000
022 Agriculture, Fisheries and Conservation Department—				
(010) Markets	56,017	99,575	99,514	99,577
(020) Agricultural services and products	421	570	463	463
(030) Others	50,247	51,005	31,210	31,442
Sub-total	106,685	151,150	131,187	131,482
024 Audit Commission	13,508	13,507	13,251	13,251
025 Architectural Services Department—				
(025) Services to trading funds and subvented projects	35	48	133	133
(030) Others	338	317	301	301
Sub-total	373	365	434	434
026 Census and Statistics Department	523	408	471	384
027 Civil Aid Service	38	39	62	47
028 Civil Aviation Department—				
(010) Services to the Airport Authority	824,049	951,930	958,972	1,149,612
(020) Aircraft en route navigation charges	412,016	632,616	549,499	731,027
(030) Licences	50,445	83,644	98,645	80,429
(040) Others	204	214	220	220
Sub-total	1,286,714	1,668,404	1,607,336	1,961,288
030 Correctional Services Department—				
(010) Recovery other than cost of raw materials for correctional services industries	71	110	40	40
(015) Laundry charges	3,155	3,160	3,170	3,170
(020) Others	158	150	150	150
Sub-total	3,384	3,420	3,360	3,360
031 Customs and Excise Department—				
(010) Import and export declarations	355,028	336,139	379,558	379,558
(020) Bonded warehouse supervision charges	560	445	649	649
(030) Clothing industry training levy service charges	46	54	51	53
(040) Denaturing fees	166	182	144	144
(071) Import and export licences	5,699	5,519	5,195	5,196
(072) Warehouse licences	1,045	965	1,045	1,045
(080) Miscellaneous licences	2,049	2,012	2,018	2,019
(090) Storage fees	1	1	1	1
(100) Others	26,485	10,548	42,735	42,042
Sub-total	391,079	355,865	431,396	430,707

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032 Companies Registry—				
(010) Licence and other fees	29,194	22,907	24,522	21,842
033 Civil Engineering and Development Department—				
(010) Works executed on private account	876	252	2,004	267
(011) Dangerous goods, mining and prospecting licences.....	1,255	3,009	2,616	2,463
(012) Explosives permit and storage fees	8,218	40,891	20,254	21,489
(013) Mud disposal	9,811	1,369	7,593	4,825
(014) Disposal of construction waste	824,971	1,046,000	897,700	912,000
(030) Others	150	373	433	333
Sub-total	845,281	1,091,894	930,600	941,377
037 Department of Health—				
(010) Dangerous drugs, pharmacy, poisons and other licences	29,941	30,853	30,752	30,107
(030) Out-patient charges.....	25,837	25,342	26,832	26,737
(040) Dental charges	12,490	12,421	12,265	11,992
(050) Medical and health charges other than hospital, out-patient and dental charges.....	30,146	34,203	34,428	31,514
(060) Registrations and certificates of medical and supplementary medical professionals.....	46,559	50,177	55,409	64,930
(070) Others	1,143	1,204	1,098	1,080
Sub-total	146,116	154,200	160,784	166,360
039 Drainage Services Department—				
(030) Others	1,247	1,307	1,008	1,008
042 Electrical and Mechanical Services Department—				
(025) Services to Electrical and Mechanical Services Trading Fund.....	51,048	48,043	50,243	52,001
(027) Registration, certification and permit fees	55,348	56,636	57,811	67,167
(030) Others	5	123	129	122
Sub-total	106,401	104,802	108,183	119,290
044 Environmental Protection Department—				
(010) Chemical waste charging scheme.....	15,970	16,720	15,274	15,274
(015) MARPOL waste charging scheme	1,841	3,210	982	982
(017) Waste disposal charges.....	245,816	324,356	235,287	240,891
(018) Municipal Solid Waste Charges	—	1,790,340	—	—
(020) Licence and permit fees.....	21,647	21,616	22,415	22,178
(025) Producer Responsibility Scheme	293,438	335,392	315,402	319,720
(030) Others	1,468	1,419	1,740	2,492
Sub-total	580,180	2,493,053	591,100	601,537

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	\$'000	\$'000	\$'000	\$'000
045 Fire Services Department—				
(010) Dangerous goods licences	14,736	14,133	13,039	13,039
(012) Official certificates and fire reports	8,843	8,688	9,026	9,026
(020) Others	2,916	3,848	1,233	1,628
Sub-total	<u>26,495</u>	<u>26,669</u>	<u>23,298</u>	<u>23,693</u>
047 Government Secretariat: Digital Policy Office....	<u>22,346</u>	<u>29,756</u>	<u>49,908</u>	<u>70,202</u>
048 Government Laboratory—				
(015) Services to the Hospital Authority.....	2,001	2,050	1,854	1,854
(020) Others	3,979	4,609	5,547	7,138
Sub-total	<u>5,980</u>	<u>6,659</u>	<u>7,401</u>	<u>8,992</u>
049 Food and Environmental Hygiene Department—				
(010) Licences and permits	162,348	305,415	275,139	272,702
(020) Meat inspection	3,391	10,302	20,953	14,816
(030) Cemeteries and crematoria	123,961	125,364	123,603	123,603
(040) Others	6,221	4,924	6,437	6,605
Sub-total	<u>295,921</u>	<u>446,005</u>	<u>426,132</u>	<u>417,726</u>
051 Government Property Agency—				
(010) Management and air conditioning charges.....	54,464	78,480	75,212	75,370
(020) Others	5,394	7,459	6,332	6,363
Sub-total	<u>59,858</u>	<u>85,939</u>	<u>81,544</u>	<u>81,733</u>
059 Government Logistics Department—				
(010) Printing services	322,925	307,810	275,000	269,503
(020) Advertisements	21,775	22,670	24,634	24,634
(030) Government transport.....	23,440	25,673	29,390	29,390
(040) Others	19,289	15,227	11,408	12,899
Sub-total	<u>387,429</u>	<u>371,380</u>	<u>340,432</u>	<u>336,426</u>
060 Highways Department—				
(010) Works executed on private account.....	316	600	650	400
(020) Excavation permits	186,878	203,002	243,599	244,770
(030) Others	2,241	1,830	2,098	1,746
Sub-total	<u>189,435</u>	<u>205,432</u>	<u>246,347</u>	<u>246,916</u>

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	\$'000	\$'000	\$'000	\$'000
063 Home Affairs Department—				
(015) Guesthouse licences.....	5,543	6,021	7,914	10,269
(016) Clubhouse certificates	3,966	12,210	13,429	12,115
(020) Karaoke establishments licences and permits.....	27	10	10	6
(021) Entertainment licences.....	11,684	11,545	11,414	11,485
(030) Others	2,450	2,433	2,261	2,273
Sub-total	<u>23,670</u>	<u>32,219</u>	<u>35,028</u>	<u>36,148</u>
070 Immigration Department—				
(012) Chinese nationality applications	5,774	4,669	6,126	5,588
(020) Travel documents	437,098	335,192	306,540	282,480
(030) Visas, entry permits and extension of stay	195,217	203,074	259,906†	851,437†
(040) Certification fees	18,389	20,459	15,959	15,959
(060) Replacement of identity cards	41,240	40,888	40,565	40,565
(070) Births and deaths registration fees.....	39,359	41,879	39,891	40,992
(080) Marriage registration fees.....	71,415	78,569	66,491	65,962
(090) Others	16,851	16,467	14,609	15,454
Sub-total	<u>825,343</u>	<u>741,197</u>	<u>750,087</u>	<u>1,318,437</u>
074 Information Services Department—				
(010) Sale of publications	1,257	1,265	1,150	1,150
(020) Others	1,194	1,213	1,050	1,050
Sub-total	<u>2,451</u>	<u>2,478</u>	<u>2,200</u>	<u>2,200</u>
076 Inland Revenue Department—				
(010) Business registration fees	2,816,096	3,295,000	3,300,000	3,300,000
(020) Others	43,579	50,217	48,020	49,213
Sub-total	<u>2,859,675</u>	<u>3,345,217</u>	<u>3,348,020</u>	<u>3,349,213</u>
078 Intellectual Property Department—				
(010) Patents fees	32,964	35,385	34,392	36,598
(020) Trade marks fees	195,704	194,160	204,329	198,523
(030) Registered designs fees.....	8,127	4,582	5,281	5,333
(040) Others	84	138	91	116
Sub-total	<u>236,879</u>	<u>234,265</u>	<u>244,093</u>	<u>240,570</u>
080 Judiciary—				
(010) Commission.....	9,610	9,433	16,275	16,275
(020) Court fees	232,334	190,331	214,140	189,609
(030) Possession.....	5,528	5,458	10,153	10,153
(040) Others	31,751	31,551	34,957	34,955
Sub-total	<u>279,223</u>	<u>236,773</u>	<u>275,525</u>	<u>250,992</u>

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	\$'000	\$'000	\$'000	\$'000
082 Buildings Department—				
(010) Buildings Ordinance fees	154,067	172,209	151,860	153,464
(020) Works executed on private account	125	86	71	71
(030) Others	4,486	9,959	5,489	5,857
Sub-total	<u>158,678</u>	<u>182,254</u>	<u>157,420</u>	<u>159,392</u>
090 Labour Department	<u>33,254</u>	<u>37,834</u>	<u>37,437</u>	<u>37,139</u>
091 Lands Department—				
(010) Administrative and legal land services	69,414	68,332	76,010	70,864
(012) Lands Department consent fees and Government lease fees	6,724	7,018	7,626	7,626
(013) Administrative fees for conveyancing services for FSI	332	240	261	271
(020) Excavation permits	9,283	11,313	11,277	11,167
(040) Works executed on private account	1,954	405	2,477	—
(042) Services to KCRC	18,172	16,864	31,441	15,638
(046) Services to MTRCL	50,001	41,381	102,034	57,653
(050) Others	18,652	19,876	18,046	18,284
Sub-total	<u>174,532</u>	<u>165,429</u>	<u>249,172</u>	<u>181,503</u>
092 Department of Justice	<u>2,782</u>	<u>1,839</u>	<u>3,027</u>	<u>1,953</u>
094 Legal Aid Department	<u>393,808</u>	<u>392,413</u>	<u>388,640</u>	<u>362,889</u>
095 Leisure and Cultural Services Department—				
(010) Admission and hire charges	619,233	723,953	700,895	746,938
(020) Programme entry fees for recreational and sports activities	35,323	40,017	40,930	41,380
(030) Licences	250	250	275	275
(040) Others	20,322	21,355	23,951	24,161
Sub-total	<u>675,128</u>	<u>785,575</u>	<u>766,051</u>	<u>812,754</u>
100 Marine Department—				
(010) Anchorage	15,499	17,675	16,000	16,000
(020) Buoy	18,393	18,456	18,494	18,674
(030) Permit fees	30,781	105,935	95,400	95,400
(040) Cargo working area charges	84,099	153,403	134,112	136,421
(050) Examination and registration fees	117,302	108,712	117,690	103,064
(070) Vessel licences	34,142	42,992	47,000	48,000
(080) Port and light dues	64,982	163,238	147,735	147,735
(090) Port clearance fees	5,675	6,000	6,000	6,000
(100) Survey fees	11,297	11,820	11,120	11,120
(110) Others	9,486	9,481	10,853	11,108
Sub-total	<u>391,656</u>	<u>637,712</u>	<u>604,404</u>	<u>593,522</u>

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Sub-head (Code)	Actual revenue 2023–24	Original estimate 2024–25	Revised estimate 2024–25	Estimate 2025–26
	\$'000	\$'000	\$'000	\$'000
116 Official Receiver's Office—				
(010) Bankruptcy	122,981	127,907	123,315	132,581
(020) Liquidation	50,551	46,195	92,395	60,073
Sub-total	<u>173,532</u>	<u>174,102</u>	<u>215,710</u>	<u>192,654</u>
122 Hong Kong Police Force—				
(010) Confirmation of criminal record.....	21,632	23,660	22,276	24,025
(020) Establishments and trades licences.....	2,442	2,238	2,626	2,626
(025) Security personnel permits	11,267	11,357	12,929	12,929
(030) Others	9,793	9,857	10,814	10,814
Sub-total	<u>45,134</u>	<u>47,112</u>	<u>48,645</u>	<u>50,394</u>
132 Government Secretariat: Culture, Sports and Tourism Bureau.....	1,472	1,408	1,420	1,429
143 Government Secretariat: Civil Service Bureau—				
(010) Translation and interpretation services	6,712	5,412	6,820	5,948
(020) Training and development services	8,013	9,483	5,050	5,108
(030) Others	784	837	823	823
Sub-total	<u>15,509</u>	<u>15,732</u>	<u>12,693</u>	<u>11,879</u>
148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)—				
(015) Bank licence fees.....	—	—	88,527	143,878
(030) Others	1	2	1	2
Sub-total	<u>1</u>	<u>2</u>	<u>88,528</u>	<u>143,880</u>
151 Government Secretariat: Security Bureau—				
(010) Security companies.....	22,308	23,118	23,595	24,487
(090) Others	45	52	44	61
Sub-total	<u>22,353</u>	<u>23,170</u>	<u>23,639</u>	<u>24,548</u>
155 Government Secretariat: Innovation and Technology Commission.....	21,438	20,150	20,192	20,117
156 Government Secretariat: Education Bureau—				
(020) Grant and subsidised schools provident funds—supervision fees	5,994	6,047	6,172	6,306
(030) Others	3,895	4,056	4,535	3,145
Sub-total	<u>9,889</u>	<u>10,103</u>	<u>10,707</u>	<u>9,451</u>
160 Radio Television Hong Kong	1,092	1,210	966	947
162 Rating and Valuation Department	3,411	4,094	3,883	3,883

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	\$'000	\$'000	\$'000	\$'000
168 Hong Kong Observatory—				
(010) Services to the Airport Authority	152,432	187,673	148,830	197,076
(020) Others	949	885	900	905
Sub-total	153,381	188,558	149,730	197,981
170 Social Welfare Department—				
(010) Traffic Accident Victims Assistance Scheme administration fee	25,261	25,696	28,685	28,190
(020) Others	813	2,304	2,037	2,110
Sub-total	26,074	28,000	30,722	30,300
173 Working Family and Student Financial Assistance Agency	7,677	6,546	8,523	58,334
180 Office for Film, Newspaper and Article Administration—				
(020) Film censorship fees	3,638	3,686	3,633	3,633
(030) Others	490	491	457	455
Sub-total	4,128	4,177	4,090	4,088
181 Trade and Industry Department—				
(010) Application fees for certificates of origin	211	183	240	240
(040) Others	3,203	3,175	3,074	3,068
Sub-total	3,414	3,358	3,314	3,308
186 Transport Department—				
(010) Vehicle and driving licences.....	4,215,614	4,935,338	4,701,899	4,814,797
(030) Transfer of vehicle and registration mark, driving test and permits	427,598	432,650	465,711	414,774
(040) Traffic Accident Victims Assistance Scheme administration fee	2,530	2,445	2,594	2,665
(050) Vehicle examination fees	38,924	66,936	67,832	67,832
(055) Personalized vehicle registration mark.....	53,410	39,000	33,227	33,240
(060) Others	26,692	32,043	27,628	31,415
Sub-total	4,764,768	5,508,412	5,298,891	5,364,723
188 Treasury—				
(040) Others	76,214	72,487	82,553	81,341
200 Other bureaux/departments	46,761	53,096	28,934	12,976
Total	15,931,514	20,190,083	18,073,000	19,137,000

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

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 2024–25.

Underlying Changes in Revenue Yield

The 2024–25 revised estimate of \$18,073 million reflects a net decrease of \$2,117,083,000 (10.5%) against the original estimate.

Under *Subhead 022 Agriculture, Fisheries and Conservation Department*, the decrease of \$19,963,000 (13.2%) is mainly due to lower-than-expected costs recovered from the Hong Kong Jockey Club for equine disease testing service.

Under *Subhead 031 Customs and Excise Department*, the increase of \$75,531,000 (21.2%) is mainly due to higher-than-expected receipts from import and export declaration charges, as well as administration charges received from court cases.

Under *Subhead 033 Civil Engineering and Development Department*, the decrease of \$161,294,000 (14.8%) is mainly due to lower-than-expected receipts from disposal of construction waste and explosives permit and storage fees.

Under *Subhead 044 Environmental Protection Department*, the decrease of \$1,901,953,000 (76.3%) is mainly due to lower-than-expected receipts from municipal solid waste charges as a result of the suspension of the implementation of municipal solid waste charging; and waste disposal charges.

Under *Subhead 047 Government Secretariat: Digital Policy Office*, the increase of \$20,152,000 (67.7%) is mainly due to higher-than-expected costs recovered from the Housing Authority and trading funds.

Under *Subhead 060 Highways Department*, the increase of \$40,915,000 (19.9%) is mainly due to higher-than-expected receipts from excavation permits.

Under *Subhead 080 Judiciary*, the increase of \$38,752,000 (16.4%) is mainly due to higher-than-expected receipts from court fees.

Under *Subhead 082 Buildings Department*, the decrease of \$24,834,000 (13.6%) is mainly due to lower-than-expected receipts from building plan submission fees.

Under *Subhead 091 Lands Department*, the increase of \$83,743,000 (50.6%) is mainly due to higher-than-expected administrative service costs recovered from the Mass Transit Railway Corporation Limited and the Kowloon-Canton Railway Corporation.

Under *Subhead 116 Official Receiver's Office*, the increase of \$41,608,000 (23.9%) is mainly due to higher-than-expected receipts from liquidation cases.

Under *Subhead 148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)*, the increase of \$88,526,000 (4 426 300.0%) is mainly due to the retention of receipts from bank licence fees in the General Revenue Account starting from June 2024.

Under *Subhead 168 Hong Kong Observatory*, the decrease of \$38,828,000 (20.6%) is mainly due to lower-than-expected receipts from services provided to the Airport Authority.

Under *Subhead 188 Treasury*, the increase of \$10,066,000 (13.9%) 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 decrease of \$24,162,000 (45.5%) is mainly due to lower-than-expected costs recovered from the Housing Authority and trading funds.

The 2025–26 estimate of \$19,137 million reflects a net increase of \$1,064 million (5.9%) over the revised estimate for 2024–25.

Under *Subhead 028 Civil Aviation Department*, the increase of \$353,952,000 (22.0%) is mainly due to projected increase in receipts from services provided to the Airport Authority and aircraft en route navigation charges; partly offset by the projected decrease in receipts from licence fees.

Under *Subhead 042 Electrical and Mechanical Services Department*, the increase of \$11,107,000 (10.3%) is mainly due to projected increase in number of applications for renewal of certificates for electrical workers and contractors.

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Under *Subhead 047 Government Secretariat: Digital Policy Office*, the increase of \$20,294,000 (40.7%) is mainly due to projected increase in costs recoverable from the Housing Authority and trading funds.

Under *Subhead 070 Immigration Department*, the increase of \$568,350,000 (75.8%) is mainly due to projected increase in receipts from visas, entry permits and extension of stay.

Under *Subhead 091 Lands Department*, the decrease of \$67,669,000 (27.2%) 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 116 Official Receiver's Office*, the decrease of \$23,056,000 (10.7%) is mainly due to projected decrease in receipts from liquidation cases.

Under *Subhead 148 Government Secretariat: Financial Services and the Treasury Bureau (Financial Services Branch)*, the increase of \$55,352,000 (62.5%) is mainly due to projected increase in receipts from bank licence fees.

Under *Subhead 168 Hong Kong Observatory*, the increase of \$48,251,000 (32.2%) is mainly due to projected increase in receipts from services provided to the Airport Authority.

Under *Subhead 173 Working Family and Student Financial Assistance Agency*, the increase of \$49,811,000 (584.4%) is mainly due to the cessation of the waiver of administrative fee under the Non-means-tested Loan Scheme for eligible loan repayment accounts on 31 March 2025.

Under *Subhead 200 Other bureaux/departments*, the decrease of \$15,958,000 (55.2%) is mainly due to projected decrease in costs recoverable from the Housing Authority and trading funds.