

**IN THE ANTI-MONEY LAUNDERING AND  
COUNTER-TERRORIST FINANCING REVIEW TRIBUNAL**

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IN THE MATTER of a Decision made by the  
Commissioner of Customs and Excise  
pursuant to section 31 of the Anti-Money  
Laundering and Counter-Terrorist Financing  
Ordinance, Cap. 615

and

IN THE MATTER of section 59 of the  
Anti-Money Laundering and Counter-  
Terrorist Financing Ordinance, Cap. 615

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BETWEEN

ONETRANSACT LIMITED

Applicant

and

COMMISSIONER OF CUSTOMS AND EXCISE

Respondent

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Tribunal: Mr. Shieh Wing-tai Paul, SC, Chairman

Date of Decision: 27 October 2025

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**DECISION ON  
ASSESSMENT ON COSTS**

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1. On 17 July 2024 I granted leave to the applicant in this matter, OneTransact Limited, to withdraw its application for review with costs to be paid by the applicant to the respondent, to be assessed by me in the absence of agreement between the parties.

2. The parties did not reach agreement on the amount of costs payable. The matter was therefore referred back to me for assessment.

3. By letter dated 11 April 2025, the Department of Justice representing the Respondent presented a breakdown of the costs incurred by the Respondent on the application, totaling HK\$406,197.00. I gave leave to the applicant to make representations on the costs breakdown but the applicant did not make any representations. Therefore I have to conduct the assessment based on the Department of Justice's costs breakdown alone.

4. The breakdown of costs can be divided into four broad categories:

(1) Communication including conferences (if any), telephone calls and letters – HK\$31,354.

(2) Professional work – HK\$223,400.

(3) Costs incurred by the C&ED – HK\$150,543.

(4) Costs of the assessment – HK\$900.

5. As to fee earners, there was one Senior Government Counsel called in 2009, charging at the rate of HK\$5,200 per hour; one Government Counsel called in 2021 charging at the rate of HK\$3,200 per hour and a costing clerk charging at the rate of HK\$1,800 per hour.

6. I find such rates reasonable and will not make any discount for them.

7. On the costs charged under the heading of "Communication including conferences (if any), telephone calls and letters", I find the time and nature of work reasonable, and I would simply round it down to HK\$30,000.

8. On "Professional Work", I also find the amount of time and nature of work reasonable and I would simply round it down to HK\$200,000.

9. On "Costs incurred by the C&ED" (which I take to mean costs referable to the time spent by staff of the Customs and Excise Department), I have received no information or breakdown as to how the sum of HK\$150,543 was arrived at. There are therefore no materials for me to form a decision as to what a reasonable level of costs should be. However, it would be disproportionate to completely disallow this item. Doing the best I can and on a broad brush basis, I would allow a sum of HK\$75,000 (representing a total of 25 hours of work at a hypothetical rate of HK\$3,000). The HK\$3,000 is a rate just slightly below the rate of the more junior Government Counsel involved in this case. The 25 hours is the total of the higher of the time for "perusal of documents" charged by the Department of Justice (16 hours 15 minutes) and the higher of the time for "attendance on client" charged by the Department of Justice (6 hours 5 minutes) plus a reasonable buffer of two hours preparation time, rounded up to total of 25 hours.

10. As to costs of the assessment I would allow it in full.

11. In total, therefore, I allow a total of HK\$305,900, being the total of HK\$30,000, HK\$200,000, HK\$75,000 and HK\$900.



Shieh Wing-tai Paul, SC

Chairman

Anti-Money Laundering and  
Counter-Terrorist Financing Review Tribunal