



Import Customs Guide **HONG KONG**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS										
Removal goods	<ul style="list-style-type: none"> ▪ Passport copy ▪ Packing list ▪ Bill of Lading/Air Waybill ▪ Authorized letter 	<ul style="list-style-type: none"> ▪ Import declaration 	<ul style="list-style-type: none"> ▪ If the description of the goods is shown as only electrical appliances or only clothing, an import licence may be required before clearance. A general description of used household goods and personal effects is preferred. ▪ Authorized letter is the letter that authorized the destination agent to handle the move on client's behalf. This letter can be obtained from the destination agent. 										
Diplomatic removals	<ul style="list-style-type: none"> ▪ Passport copy ▪ Packing list ▪ Bill of Lading/Air Waybill ▪ Authorized letter 	<ul style="list-style-type: none"> ▪ Import declaration 	<ul style="list-style-type: none"> ▪ Authorized letter is the letter that authorized the destination agent to handle the move on client's behalf. This letter can be obtained from the destination agent. 										
Motor-cars, motor-cycles, mopeds, power-driven boats with in-board engine	<ul style="list-style-type: none"> ▪ Certificate of registration showing the dimensions of boats to be submitted to Marine Department for application of import permit within 24 hours from arrival ▪ Original purchase invoice ▪ Original insurance certificate ▪ De-registration certificate etc. are required ▪ Original registration document ▪ Shipping document 	<ul style="list-style-type: none"> ▪ Private cars : <ul style="list-style-type: none"> ▪ First registration fee is based on the following: <ul style="list-style-type: none"> ▪ Depreciation 25% per year – variable (after manufacture). ▪ After depreciation, the fee is calculated on the following scale: <table border="0"> <thead> <tr> <th>Class of Motor Vehicle</th> <th>Rate of Taxes</th> </tr> </thead> <tbody> <tr> <td>(a) on the first HK\$150,000.</td> <td>40%</td> </tr> <tr> <td>(b) on the next HK\$150,000</td> <td>75%</td> </tr> <tr> <td>(c) on the next HK\$200,000</td> <td>100%</td> </tr> <tr> <td>(d) on the remainder</td> <td>115%</td> </tr> </tbody> </table>	Class of Motor Vehicle	Rate of Taxes	(a) on the first HK\$150,000.	40%	(b) on the next HK\$150,000	75%	(c) on the next HK\$200,000	100%	(d) on the remainder	115%	<ul style="list-style-type: none"> ▪ For reference only, the First Registration Fee is subject to the evaluation by Customs Excise Department. ▪ Further information can be obtained from HK Government web site: http://www.td.gov.hk/en/public_services/licences_and_permits/vehicle_first_registration/guidelines_for_importation_and_registration_of_mot/index_t.html ▪ All vehicles are subject to strict regulatory inspections and high first registration taxes.
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		<ul style="list-style-type: none"> ▪ Motor cycles and motor tricycles: 35% ▪ Customs import is easy for cars & motorcycles but registration process is costly and time consuming. ▪ Vehicles must satisfy noise & emission standards, and be right-hand drive. ▪ Vehicles over 10 years - difficult to obtain Insurance Policy. ▪ An import permit (form number CED336) must be submitted by the owner within 30 days after vehicle arrival date. 	<ul style="list-style-type: none"> ▪ Taxes are set to discourage the personal import of vehicles; it is highly recommended that an estimate of costs before shipping a vehicle. ▪ Approval / exemption from the Environmental Protection Department before shipping vehicles into Hong Kong are advised. ▪ Vehicles must satisfy local standards. ▪ Within 30 days of the importation of car/motorbike, client should file the import return (Form No.: CED336) enclosing with a Declaration Form (Form No.: CED336A) to the Customs and Excise Department or through the <u>Motor Vehicles First Registration Tax System</u> if client needs to use the car/motorbike in HK, fail to file the import return within 30 days of importation, commits an offence and is liable on conviction to a fine of \$500,000 and to imprisonment for 12 months. 								
<p>Alcohol, Wine</p>	<ul style="list-style-type: none"> ▪ Detailed list showing quantity, size of bottle, type of alcohol, % of alcoholic strength and CIF value. 	<ul style="list-style-type: none"> ▪ Subject to payment of duties. ▪ Wine can be imported duty free. 	<p>1. Duty shall be payable on the following types of liquor at the rates, expressed as a percentage of the value (calculated in accordance with section 26A of the Dutiable Commodities Ordinance), set out opposite each type of liquor:</p> <table border="1" data-bbox="1599 1043 2152 1398"> <thead> <tr> <th>Type of Liquor</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>Liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20c</td> <td>100%</td> </tr> <tr> <td>Liquor, other than wine, with an alcoholic strength of not more than 30% by volume measured at a temperature of 20c</td> <td>0%</td> </tr> <tr> <td>Wine with an alcoholic strength of not more than 30% by volume measured at a temperature of 20c</td> <td>0%</td> </tr> </tbody> </table>	Type of Liquor	Rate	Liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20c	100%	Liquor, other than wine, with an alcoholic strength of not more than 30% by volume measured at a temperature of 20c	0%	Wine with an alcoholic strength of not more than 30% by volume measured at a temperature of 20c	0%
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			<p>2. Where there is no or insufficient information available from which the Commissioner of Customs and Excise (or any officer authorized by him in that behalf) is able to determine the value of any quantity of liquor of less than 12 litres, imported at any time in one consignment, he may assess the duty payable on such liquor at the rate of HK\$160 per litre.</p> <p>3. Import of any type of alcohol even if duty free will likely cause Customs Exam with consequent costs & delays.</p> <ul style="list-style-type: none"> ▪ Further information can be obtained from HK Government web site: http://www.customs.gov.hk/filemanager/common/pdf/pdf_notice/fact_sheet_eng.pdf. ▪ These rules apply for all, diplomats included.
Dangerous goods, firearms	<ul style="list-style-type: none"> ▪ Valid firearm certificate issued to the owner by the police authorities controlling the area, in which he intends to reside. 	<ul style="list-style-type: none"> ▪ Importation prohibited: ▪ Explosives, fireworks, clasp knives. 	
Plants, Vegetable products	<ul style="list-style-type: none"> ▪ Phytosanitary certificate required. 	<ul style="list-style-type: none"> ▪ Import licence is required. 	<ul style="list-style-type: none"> ▪ 7 working days is required for application of a Plant Import Licence.
Food Items	<ul style="list-style-type: none"> ▪ Non-perishable food items, packed in cans or other durable packaging, may be imported in small amounts for personal use. 		
Dogs, cats, birds	<ul style="list-style-type: none"> ▪ Health Certificate dated not more than 14 days before departure (Certificate requirements may vary according to country of origin). 	<ul style="list-style-type: none"> ▪ Import licence is required. 	<ul style="list-style-type: none"> ▪ Importation of dogs and cats is permitted, subject to the usual quarantine in licensed and approved premises, for 1 to 6 months, depending on country of origin.

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			<ul style="list-style-type: none"> ▪ Quarantine is waived under some conditions, mostly depending of origin country. ▪ Further information can be obtained from HK Government web site: http://www.afcd.gov.hk/english/quarantine/qua_ie/qua_ie_ipab/qua_ie_ipab_idc/qua_ie_ipab_idc.html
Certain feathers furs, skins, tusks, etc. of animals coming under the Protected Species Regulations	<ul style="list-style-type: none"> ▪ Exporting Country's licence. ▪ Certificate of Origin. 	<ul style="list-style-type: none"> ▪ Import Licence is required. 	<ul style="list-style-type: none"> ▪ To be inspected by Customs Office and Agriculture & Fisheries Department together.



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