



## **HONG KONG**

### *Customs hints on importing motor vehicles into Hong Kong*

Motor vehicles herein refer to private cars, motor cycles and motor tricycles. All right-hand drive private cars, motor cycles and motor tricycles imported into Hong Kong seeking first registration with the Transport Department are required to comply with the following requirements:

#### **1) ENVIRONMENTAL STANDARDS:**

You are required to prove that your motor vehicle fully complies with the Exhaust & Noise Emission Standards, and to submit the application form to the Environmental Protection Department for prior approval with all original supporting documents as follows:

- Certificate of conformity issued by the motor vehicle manufacturer
- Exhaust emission test report issued within six months by a recognized motor vehicle emission testing laboratory
- Completed Noise Emission Certificate General Approval (NECGA) Form certified by a noise testing laboratory or a competent person
- Any other supporting documents acceptable by the Environmental Protection Department.

#### ➤ **Exemption:**

If you seek exemption from the emission requirements, you are required to fulfill the following requirements before an exemption can be considered:

- Owned and used the motor vehicle for a period of not less than 6 months immediately prior to the application
- Have a driving license for a period of not less than 6 months issued by the country from where the motor vehicle was last registered
- Have resided for a period of not less than 6 months in the country from where the motor vehicle was last registered
- Have reasons for importing the motor vehicle into Hong Kong, such as home delivery, local employment or studies for at least 6 months, or permanent residence, etc.
- Have not enjoyed such exemption in the previous 5 years.

Submit the application form to the Environmental Protection Department with the following documents:

- Copy of Motor Vehicle Registration documents showing that you are the owner
- Copy of your driving license issued by the country from which the motor vehicle is imported with highlights on the date of issuance
- Proof of residence for more than six months in the country from which the motor vehicle is imported, such as utility bills, telephone bills, etc.
- Documents showing your rights of residence in Hong Kong, such as permanent resident, working visa, student visa, etc.
- Other documents which can support your application



➤ **Classic Motor Vehicles:**

Classic motor vehicles for collection purpose seeking exemption from the emission requirements must be manufactured at least 20 years before the date of application, and the engine must be the original engine and powered by unleaded petrol only. Submit the following documents together with the application form:

- Copy of Motor Vehicle Registration documents showing date of manufacture, or any other documents showing the same
- Documents showing that the motor vehicle is powered by unleaded petrol only

**NOTE :** No exemption from the emission requirements will be granted for diesel motor vehicle. You must obtain prior approval and exemption from the Environmental Protection Department before shipping your motor vehicle into Hong Kong. Please note that the exemption from the emission requirements is at the sole discretion of the Director of Environmental Protection, and additional requirements may be imposed. You should also bear in mind that if your application is not approved, the motor vehicle will need to show emission compliance before it can be registered in Hong Kong. Any loss incurred as a result of application being declined will be totally at your own risk.

➤ **Approval for Exemption:**

An Approval Letter will be issued by the Environmental Protection Department when your application is approved for exemption from emission requirements.

**2) IMPORTATION:**

All right-hand drive private cars, motor cycles and motor tricycles imported into Hong Kong are subject to the First Registration Tax when you register the motor vehicle in Hong Kong. You are required to submit the application form to Customs & Excise Department together with the following documents:

- Purchase invoice
- Ocean Bill of Lading
- Delivery note
- Original Motor vehicle Registration documents
- Valid insurance certificate.

All this information will facilitate the Customs & Excise Department to determine the First Registration Taxable value of your motor vehicle.

➤ **Depreciation:**

If the imported motor vehicle has previously been registered in your name in a foreign country, during the assessment of the First Registration Taxable value, depreciation of the purchase price of the motor vehicle will be allowed (in months) from the date of registration in the foreign country to the date of importation into Hong Kong.



➤ **Petrol Engine:**

In case of a petrol-engine motor vehicle, a depreciation rate of 25% per annum on a reducing balance basis will be applied.

➤ **Diesel Engine:**

In the case of a diesel-engine motor vehicle, the depreciation rate will be 20% per annum.

➤ **Taxable Value:**

Where the declared value is considered incapable of reflecting the market value of the motor vehicle, including the incidental freight and insurance, the First Registration Taxable value shall be determined by the Customs & Excise Department with regards to the age of the motor vehicle, the retail price in the place of origin, and the cost of all materials and work necessary to put the motor vehicle into the state to meet the First Registration requirements, less any deduction for the value of the exempted accessories.

Under the Motor Vehicles Ordinance (First Registration Tax) Chapter 330, an importer of a motor vehicle for use in Hong Kong shall file an Import Return CED336 (and CED 336A on importation for personal use) within 30 days of the importation of the motor vehicle to Motor Vehicles Valuation Group, Customs and Excise Department. An Importer who fails to submit an Import Return within 30 days of importation of his motor vehicle is liable on conviction to a fine of HK\$500,000.00 and to imprisonment for 12 months. Following the submission of your Import Return, you will receive a "Notification of Motor Vehicle Provisional Taxable Value" of your motor vehicle from the Customs and Excise Department. The Notification should be produced on first registration of your motor vehicle in the Transport Department.

**3) MOTOR VEHICLE EXAMINATION:**

Upon arrival of your motor vehicle in Hong Kong, you should arrange with the Motor Vehicle Examination Centre for the examination. You are required to bring along the Approval Letter issued by the Environmental Protection Department to show that your motor vehicle has complied with the Exhaust & Noise Emission Standards, and pay the appropriate fees for the examination.

All imported motor vehicles should undergo a smoke test during the examination. At your request and expenses, Asian Express can arrange the delivery of your motor vehicle to the Government appointed Examination Centre for a Roadworthiness Test. A Certificate of Roadworthiness will be issued by the Examination Centre when your motor vehicle has passed the test. However, if your motor vehicle has not passed the test and requires a second Roadworthiness Test, we can arrange delivery of the motor vehicle to your specified garage for repairing and thereafter, picking up and re-delivering it back to the Examination Centre for another Roadworthiness Test.



#### 4) **REGISTRATION & LICENSING:**

Once you have the Approval Letter from the Environmental Protection Department, the Certificate of Roadworthiness Test and the Notification Letter from the Customs & Excise Department, you can then proceed to register your motor vehicle with the Transport Department. You should complete the application form and submit it to the Transport Department together with the following documents and thereafter, paying the First Registration Tax and License Fee:

##### ➤ **Documents Required for Registration:**

- Commercial document such as payment receipt to prove the costs of the motor vehicle as well as its ownership
- Ocean Bill of Lading
- The original motor vehicle Registration documents to prove the date of first registration outside Hong Kong and ownership
- If the above three documents are not in English or Chinese, an English or Chinese translation prepared by a consulate must together be produced
- Your identity documents to prove the motor vehicle's ownership
- The Approval Letter from the Environmental Protection Department granting exemption from complying with motor vehicle emission standards (if applicable)
- Certificate of Roadworthiness
- Notification Letter from Customs & Excise on the First Registration Taxable value
- Valid insurance certificate for your motor vehicle

##### ➤ **Calculation of First Registration Tax:**

###### ▪ **Private Cars (Petrol):**

- 40% on the first HK\$150,000.00 of assessed value
- 75% on the next HK\$150,000.00 of assessed value
- 100% on the next HK\$200,000.00 of assessed value
- 115% on the remainder of assessed value

###### ▪ **Motor Cycles & Motor Tricycles:**

- 35% of the assessed value

##### ➤ **License Fee:**

###### ▪ **Private Cars (Petrol):**

- HK\$3,929.00 per year for under 1,500 c.c.
- HK\$5,794.00 per year for 1,501 to 2,500 c.c.
- HK\$7,664.00 per year for 2,501 to 3,500 c.c.
- HK\$9,534.00 per year for 3,501 to 4,500 c.c.
- HK\$11,329.00 per year for over 4,500 c.c.

###### ▪ **Motor Cycles & Motor Tricycles:**

- HK\$1,314.00 per year



As the road system in Hong Kong is different from those left-hand drive countries, application or the registration and licensing of a left-hand drive motor vehicle for use in Hong Kong will not be accepted by the Transport Department (TD) unless there are special circumstances. It is strongly advised to enquire EPD / TD to confirm if there are any restrictions and requirements on importation of the type of motor vehicle (e.g. left-hand drive motor vehicle, diesel engine etc.) you intend to import into Hong Kong.

Please refer to the websites of EPD / TD listed below for information details:

➤ **Environmental Protection Department:**

[www.epd.gov.hk](http://www.epd.gov.hk)

[enquiry@epd.gov.hk](mailto:enquiry@epd.gov.hk)

Phone: (852) 2835 1018

➤ **Transport Department:**

[www.td.gov.hk](http://www.td.gov.hk)

[tdenq@td.gov.hk](mailto:tdenq@td.gov.hk)

Phone: (852) 2804 2631

**DISCLAIMER:**

The above information herein is correct at the time of preparing, however, changes in laws and convention can alter from time to time which may affect the importation of Goods. Whilst every effort is made to keep this information as up to date as possible, Asian Express will not accept any responsibility or liability for any changes in import and export regulations.

香港特別行政區政府  
THE GOVERNMENT OF  
THE HONG KONG  
SPECIAL ADMINISTRATIVE REGION

汽車（首次登記稅）條例（第 330 章）  
Motor Vehicles (First Registration Tax) Ordinance, Chapter 330

進口申報表  
Import Return

入口作商業用途  
Imported for Business

入口作私人用途  
Imported for personal use

本署職員填寫  
For Official Use Only

號碼  
Serial No.: .....

Documents attached

Invoice  Freight

Insurance

By: \_\_\_\_\_

進口者註冊號碼  
Importer Reg. No. \_\_\_\_\_

致：運輸署署長  
香港海關轉交  
汽車評值課辦事處  
香港北角渣華道 333 號  
北角政府合署 11 樓 1111 室

To: Commissioner for Transport  
c/o Customs and Excise Department  
Office of Motor Vehicles Valuation Group,  
Rm 1111, 11/F, North Point Government  
Offices, 333 Java Road,  
North Point, Hong Kong

本人申報下列 \* 汽車 / 底盤經已由  
I declare that the \*motor vehicle(s)/chassis listed \*was/were imported into Hong Kong by

於 \_\_\_\_\_ 於 \_\_\_\_\_  
(運輸工具及航次 Name/Voyage No./Flight No. of Carrier) on (進口日期 Date of importation)

從 \_\_\_\_\_ 運抵本港及供本港使用。  
from (出口國家/港口 Exporting country/port) and \*is/are for use in Hong Kong.

提單/空運貨單號碼： Bill of Lading/Air Waybill No.	原產地： Place of Origin
汽車牌子： Make of Vehicle	<input type="checkbox"/> 新車 New Vehicle <input type="checkbox"/> 舊車 Used Vehicle <input type="checkbox"/> 左軚 Lefthand Steering <input type="checkbox"/> 中軚 Centre Steering <input type="checkbox"/> 右軚 Righthand Steering

款式/型號 Model	底盤編號 Chassis Number	引擎編號 Engine Number	引擎類別 Engine Type	引擎容量 Engine Size(cc)	車身類別 Body Type	顏色 Colour	到岸價 Landed Value	製造年份 Year of Manufacture

\* 刪去不適用者  
Delete as appropriate

選擇適用者  
Tick as applicable

(後頁再續)  
(To be continued overleaf)

款式／型號 Model	底盤編號 Chassis Number	引擎編號 Engine Number	引擎類別 Engine Type	引擎容量 Engine Size(cc)	車身類別 Body Type	顏色 Colour	到岸價 Landed Value	製造年份 Year of Manufacture

姓名： \_\_\_\_\_  
Name (請用正楷填寫 *in BLOCK letters*)

簽署： \_\_\_\_\_  
Signature

地址： \_\_\_\_\_  
Address

公司名稱 (如有者)： \_\_\_\_\_  
Company Name (if any)

日期  
Date: \_\_\_\_\_

聯絡人： \* 先生／小姐／女士  
Contact Person \*Mr/Ms/Mrs

聯絡電話： \_\_\_\_\_ 傳真號碼： \_\_\_\_\_  
Contact Tel. No. Fax No.

公司印章 Company Chop

**附註 Note**

本表格應連同上列有關申報汽車／底盤的文件於汽車入口三十天內送遞香港海關汽車評值課辦事處，地址：香港北角渣華道 333 號北角政府合署 11 樓 1111 室。如有任何查詢，請電 2231 4390。

- (a) 製造商及分銷商的發票或付款收條 (如有者)。
- (b) 保險證明書／收條 (如有者)。
- (c) 付運文件 (提單、空運單、包裝單等)。
- (d) 原本汽車登記文件 (祇適用於舊車)。

入口汽車作自用，亦須提交表格 CED 336A。  
For importation of vehicle for private use, please also complete and submit CED 336A.

到岸價是指該汽車全部成本，包括買價，運載，保險及其它費用以購買及進口該汽車。成本價應用其原本幣值列明。

**This form should be submitted together with the following documents concerning the vehicles/chassis above within 30 days of importation of the vehicles to the Customs and Excise Department, Office of Motor Vehicles Valuation Group, Rm. 1111, 11/F., North Point Government Offices, 333 Java Road, North Point, Hong Kong. For enquiry, please telephone 2231 4390.**

- (a) Manufacturers' and dealers' invoices or payment receipts (if available).
- (b) Insurance certificate/receipt (if available).
- (c) Shipping documents (Bill of Lading, Air Waybill, Packing List, etc.).
- (d) Original registration documents (for used vehicle only).

Landed value means the total cost of the motor vehicle, including the cost of purchase, freight, insurance and other cost incidental to the purchase and importation of the motor vehicle. The value should be shown in its original currency.

<b>警告</b>	(a) 作失實或不準確申報者或(b)沒有在汽車進口 30 天內及汽車交付別人不少於 5 個工作天提交進口申報表：可被罰款 \$500,000 元及監禁 12 個月。
<b>WARNING</b>	Penalty for (a) false or inaccurate information or (b) failing to file this Import Return within 30 days of the importation of the motor vehicle and not less than 5 working days before delivering the motor vehicles: a fine of \$500,000 and imprisonment for 12 months.

香港特別行政區政府  
 THE GOVERNMENT OF THE HONG KONG  
 SPECIAL ADMINISTRATIVE REGION  
 汽車(首次登記稅)條例(第330章)  
 Motor Vehicles (First Registration Tax) Ordinance, Chapter 330  
 進口作自用汽車的詳情  
 Particulars of Motor Vehicles Imported for Personal Use

聲 明  
 Declaration

本人 \_\_\_\_\_ 謹此聲明，以下填寫的各項資料  
 I, \_\_\_\_\_ (姓名 Name), declare that to the best of my knowledge and  
 均屬真確無訛。  
 belief the particulars given below are true and correct.

汽車底盤號碼： Vehicle Chassis No.:	引擎號碼： Engine No.:																					
購買日期／地點： Date/Place of Purchase:	香港驗車日期(如已知)： Date of Vehicle Examination in Hong Kong (if known):																					
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">                             購入價格：                              Purchase Price:                         </td> <td style="width: 33%;">                             已行車哩數                              Mileage Run                         </td> <td style="width: 33%;">                             公里／英哩                              Km/Mile                         </td> </tr> <tr> <td style="padding-left: 20px;">                             \$ _____                         </td> <td style="padding-left: 20px;">                             _____                         </td> <td style="padding-left: 20px;">                             _____                         </td> </tr> </table> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">                             汽車已裝置：                              The motor vehicle                              is fitted with:                         </td> <td style="width: 33%;"> <input type="checkbox"/> 冷氣機  <u>Air-conditioner</u> </td> <td style="width: 33%;"> <input type="checkbox"/> 音響器材  <u>Audio Equipment</u> </td> <td style="width: 33%;"> <input type="checkbox"/> 防盜裝置(固定安裝)  <u>Anti-theft device</u>                              (Permanently fitted)                         </td> </tr> <tr> <td style="padding-left: 20px;">                             \$ _____                         </td> <td style="padding-left: 20px;">                             \$ _____                         </td> <td style="padding-left: 20px;">                             \$ _____                         </td> <td></td> </tr> <tr> <td style="padding-left: 40px;">                             價值(如已知)                              Value (if known)                         </td> <td style="padding-left: 40px;">                             價值(如已知)                              Value (if known)                         </td> <td style="padding-left: 40px;">                             價值(如已知)                              Value (if known)                         </td> <td></td> </tr> </table> 購入價格已包括上列項目： The purchase price includes the above item: <table style="width: 100%; border: none; margin-top: 5px;"> <tr> <td style="width: 33%; text-align: center;"><input type="checkbox"/></td> <td style="width: 33%; text-align: center;"><input type="checkbox"/></td> <td style="width: 33%; text-align: center;"><input type="checkbox"/></td> </tr> </table>		購入價格： Purchase Price:	已行車哩數 Mileage Run	公里／英哩 Km/Mile	\$ _____	_____	_____	汽車已裝置： The motor vehicle is fitted with:	<input type="checkbox"/> 冷氣機 <u>Air-conditioner</u>	<input type="checkbox"/> 音響器材 <u>Audio Equipment</u>	<input type="checkbox"/> 防盜裝置(固定安裝) <u>Anti-theft device</u> (Permanently fitted)	\$ _____	\$ _____	\$ _____		價值(如已知) Value (if known)	價值(如已知) Value (if known)	價值(如已知) Value (if known)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
購入價格： Purchase Price:	已行車哩數 Mileage Run	公里／英哩 Km/Mile																				
\$ _____	_____	_____																				
汽車已裝置： The motor vehicle is fitted with:	<input type="checkbox"/> 冷氣機 <u>Air-conditioner</u>	<input type="checkbox"/> 音響器材 <u>Audio Equipment</u>	<input type="checkbox"/> 防盜裝置(固定安裝) <u>Anti-theft device</u> (Permanently fitted)																			
\$ _____	\$ _____	\$ _____																				
價值(如已知) Value (if known)	價值(如已知) Value (if known)	價值(如已知) Value (if known)																				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																				
附加成本(包括修理及改裝汽車，如有者) \$ _____ Incidental Cost (including repair and modification of the motor vehicle, if any)																						
附帶費用(如有者) _____ 收取該費用之公司或人士名稱 Incidental Charges (if any) _____ Name of Co. or person to whom the fee is paid or payable																						
保險 Insurance	\$ _____	_____																				
付運 Freight	\$ _____	_____																				
經紀費 Brokerage fee	\$ _____	_____																				
代理費 Agency fee	\$ _____	_____																				
手續費 Handling fee	\$ _____	_____																				
其他費用(請在下面列明) Other charges (please specify below)																						
_____	\$ _____	_____																				
_____	\$ _____	_____																				
請遞交有關文件之正副本 Please submit original documents with photocopies																						

請在適當方格內加上√號  
 Please tick as appropriate

(後頁再續)  
 (To be continued overleaf)



汽車底盤號碼： Vehicle Chassis No.:	引擎號碼： Engine No.:			
購買日期／地點： Date/Place of Purchase:	香港驗車日期 (如已知)： Date of Vehicle Examination in Hong Kong (if known):			
<table style="width:100%; border: none;"> <tr> <td style="width:33%; vertical-align: top;">           購入價格：            Purchase Price:                        \$ _____             汽車已裝置：            The motor vehicle            is fitted with:                        \$ _____            價值 (如已知)            Value (if known)         </td> <td style="width:33%; vertical-align: top;">           已行車哩數 _____ 公里／英哩  <b>Mileage Run Km/Mile</b>   <input type="checkbox"/> 音響器材  <input type="checkbox"/> <u>Audio Equipment</u>             \$ _____            價值 (如已知)            Value (if known)         </td> <td style="width:33%; vertical-align: top;"> <input type="checkbox"/> 冷氣機  <input type="checkbox"/> <u>Air-conditioner</u>   <input type="checkbox"/> 防盜裝置 (固定安裝)  <input type="checkbox"/> <u>Anti-theft device</u>  <input type="checkbox"/> (Permanently fitted)             \$ _____            價值 (如已知)            Value (if known)         </td> </tr> </table> <p style="margin-top: 10px;">         購入價格已包括上列項目：          The purchase price includes          the above item:            <input type="checkbox"/>                    <input type="checkbox"/>                    <input type="checkbox"/> </p>		購入價格： Purchase Price:  \$ _____  汽車已裝置： The motor vehicle is fitted with:  \$ _____ 價值 (如已知) Value (if known)	已行車哩數 _____ 公里／英哩 <b>Mileage Run Km/Mile</b>  <input type="checkbox"/> 音響器材 <input type="checkbox"/> <u>Audio Equipment</u>  \$ _____ 價值 (如已知) Value (if known)	<input type="checkbox"/> 冷氣機 <input type="checkbox"/> <u>Air-conditioner</u>  <input type="checkbox"/> 防盜裝置 (固定安裝) <input type="checkbox"/> <u>Anti-theft device</u> <input type="checkbox"/> (Permanently fitted)  \$ _____ 價值 (如已知) Value (if known)
購入價格： Purchase Price:  \$ _____  汽車已裝置： The motor vehicle is fitted with:  \$ _____ 價值 (如已知) Value (if known)	已行車哩數 _____ 公里／英哩 <b>Mileage Run Km/Mile</b>  <input type="checkbox"/> 音響器材 <input type="checkbox"/> <u>Audio Equipment</u>  \$ _____ 價值 (如已知) Value (if known)	<input type="checkbox"/> 冷氣機 <input type="checkbox"/> <u>Air-conditioner</u>  <input type="checkbox"/> 防盜裝置 (固定安裝) <input type="checkbox"/> <u>Anti-theft device</u> <input type="checkbox"/> (Permanently fitted)  \$ _____ 價值 (如已知) Value (if known)		
附加成本 (包括修理及改裝汽車，如有者) \$ _____ Incidental Cost (including repair and modification of the motor vehicle, if any)				
附帶費用 (如有者) Incidental Charges (if any)	收取該費用之公司或人士名稱 Name of Co. or person to whom the fee is paid or payable			
保險 \$ _____ Insurance	_____			
付運 \$ _____ Freight	_____			
經紀費 \$ _____ Brokerage fee	_____			
代理費 \$ _____ Agency fee	_____			
手續費 \$ _____ Handling fee	_____			
其他費用 (請在下面列明) Other charges (please specify below)				
_____ \$ _____	_____			
_____ \$ _____	_____			
請遞交有關文件之正副本 Please submit original documents with photocopies				

- 請在適當方格內加上√號
- Please tick as appropriate

日期： \_\_\_\_\_  
 Date:

簽名： \_\_\_\_\_  
 Signature:

公司印章 (如適用)： \_\_\_\_\_  
 Company Chop (if applicable):

聲明人士姓名： \_\_\_\_\_  
 Name of Declarant: (正楷填寫 in BLOCK letters)

此聲明書是進口申報表之一部份，應連同進口申報表 (CED336) 提交予香港海關。  
 This declaration is part of the Import Return and should be attached to an Import Return (CED336) when submitted to the Customs and Excise Department.