

Hong Kong *Customs Information*

Customs Regulations

Recent changes in the Hong Kong Immigration Department's Visa Submission Procedure 08th July 2010

With immediate effect, the Hong Kong Immigrations Department has implemented a new submission procedure for visa applications for the following visa types:

Mainland Chinese Exit & Entry Permit Holders:

- Change of Status
- Change of Sponsorship

Non-Local Graduates:

- IANG - Immigration Arrangements for Non-Local Graduates
- Extension of Stay

Previously, applications could be submitted to the Hong Kong Immigration Department between 9:00am to 4:30pm and would normally be processed and completed on the same day along with the return of the passport. However, from 1 July 2010, the Hong Kong Immigration Department has set daily quotas for the non-permanent residents:

| | Mainland Chinese Exit & Entry Permit Holders | Non-Local Graduates |
|-----------------------------|--|---------------------|
| Walk-in appointments | 32 | 16 |
| Online applications | 16 | 16 |

- Applications made outside this quota will be processed the next day.
- However, **from 1 July 2010**, the Hong Kong Immigration Department has set daily quotas for the non-permanent residents:
- Recent changes in the Hong Kong Immigration Department's Visa Submission Procedure 1 June 2010
- Effective **from 1 June 2010**, the Hong Kong Immigrations Department has implemented a new submission procedure for visa applications for the following visa types.

- Change of Status
- Change of Sponsorship
- Extension of Stay
- Interim Visa Extensions
- Endorsement Transfers
- Multiple Entry Permits
- New Born Baby Endorsements

Previously, applications could be submitted to the Hong Kong Immigration Department between 9:00am to 4:30pm and would normally be processed and completed on the same day along with the immediate return of the passport. However, from 1 June 2010 the Hong Kong Immigration Department has set daily quotas for non-permanent residents:

- 195 Walk-in appointments
- 150 online appointments

- Applicants are requested to pass their application documents and passport to their OMNI member at least one day before submission. Their OMNI Member will endeavor to submit the application the next day if the quota is available. Passports will be returned to applicants after 4:00pm on the actual day of successful submission.
- When the daily quota has been exceeded, your OMNI member will submit the application the next day. Therefore, the submission process may take up to 2 to 3 working days for this process.
- It is recommended that applicants allow extra time in their travel schedule to allow for the new visa submission process and advise you OMNI member at least 4 weeks before the expiry of your visa in order for them to assist you.

Household Goods

- Personal and household effects are subject to customs clearance and examination upon arrival in Hong Kong.
- Ordinary personal and household effects (new or used) are exempted from import tax and duty. The following are required documents.
 - ✓ Photocopy of shipper's passport
 - ✓ Authorization letter
 - ✓ Inventory list
 - ✓ Dutiable items include liquors, cigarettes and tobacco
 - ✓ Normally, the owner does not have to be present during customs clearance and inspection.
 - ✓ Nonperishable food items, packed in cans, or other durable packaging, may be imported in small amounts.

Guidelines for Importation and Registration of Motor Vehicle

There are **three government departments**, which are involved in the importation and registration of motor vehicles to Hong Kong; they are namely the **Customs and Excise Department, Environmental Protection Department and Transport department.**

The following guidelines help to explain the procedures that were required by respective departments.

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Guidelines for Importation and Registration of Motor Vehicle (continuation)

Step 1 : Compliance with the Exhaust and Noise Emissions Standard

- You are advised to obtain approval / exemption from the Environmental Protection Department before shipping your vehicle into Hong Kong.
- You are required to prove your vehicle is fully compliant with the emission standards in the Air Pollution Control (Vehicle Design Standards)(Emission) Regulation and Noise Control (Motor Vehicles) Regulation. Proof of emission compliance can be documents issued by vehicle manufacturers or emission testing report issued by an approved test laboratory. You should submit application form to the Environmental Protection Department for approval together with all original-supporting documents.
- Subject to the fulfillment of exemption criteria, certain categories of vehicles may be exempted from complying the exhaust emission standard. You may apply to the Environmental Protection Department for the exemption. Enquiries on approved test laboratories, emission standards and exemption criteria can be made to telephone numbers: (852) 2877 0448 (Exhaust emission); (852) 2411 9665 (Noise emission) or fax number: (852) 2824 9361.

Step 2 : Importation

- Vehicles, no matter whether it is a company car or not, imported into Hong Kong are not subject to any Customs tax, but in general, an importer is required to lodge with the Customs and Excise Department an accurate and complete declaration within 14 days of importation. For importer already registered with one of the two service providers appointed by the Government, he can lodge import declaration to the Government directly from his personal computer. For occasional importer and individual, they can lodge import declarations at the service centres set up by the service providers and their partners to convert paper declarations for electronic transmission. For further information about the electronic lodgement service, or to register for using the service, please call (in alphabetical order) Global e-Trading Services Ltd at 8201 0082, or Tradelink Electronic Commerce Ltd at 2599 1700.
- Also, within 30 days of the importation of your vehicle, you should submit an Import Return (Form No.: CED336) enclosing with a Declaration Form (Form No.: CED336A) to the Customs and Excise Department. Enquiries on the submission of CED336 and CED336A can be made at Tel No.: (852) 2231 4390.
- Any importer of a motor vehicle for use in Hong Kong, fails to file the import return within 30 days of the importation of a motor vehicle into Hong Kong, commits an offence and is liable on conviction to a fine of \$500,000 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 vehicle from the Customs and Excise Department. The Notification should be produced on first registration of your vehicle in the Transport Department.

Step 3 : Vehicle Examination

- You should approach To Kwa Wan Vehicle Examination Centre for inspection of your private car and produce either the original certificate or original letter of exemption to prove that your car had complied with the vehicle emissions standard. Vehicle examination should be subject to payment of vehicle examination fee. If your vehicle can pass the vehicle examination, you will receive a Certificate of Roadworthiness from the Examination Centre. Enquiries on vehicle examination can be made on Tel No.: (852) 2333 3112.

Step 4 : Vehicle Registration and Licensing

- When applying for first registration of your vehicle, you should submit a completed application form (Form No.: TD22) to the Hong Kong Licensing Office of Transport Department (Tel No.: (852) 2804 2637 or Fax No.: 2804 2599) together with the supporting documents as prescribed in the application form. Upon the verification of your submitted document, you are required to pay first registration tax and registration fee for the registration of your vehicle, and pay vehicle licence fee and levy for Traffic Accident Victim Assistance Fund for licensing of the vehicle.

Step 5 : Calculation of First Registration Tax

The first registration tax will be derived from the taxable value of your vehicle times the appropriate tax rate. The rate is as shown below :

| Class of Motor Vehicle | Rate of Tax |
|---|-------------|
| Private cars: | |
| a. the first \$150,000 of taxable value | 35% |
| b. on the next \$150,000 | 65% |
| c. on the next \$200,000 | 85% |
| d. on the remainder | 100% |
| Motor cycles and motor tricycles: | 35% |
| a. Goods vehicles, other than van-type light goods vehicles (LGV) | 15% |

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Guidelines for Importation and Registration of Motor Vehicle
 (continuation)

| | |
|--|------|
| b. Van-type LGV not exceeding 1.9 tonnes permitted gross vehicle weight: | 35% |
| i. on the first \$150,000 | 65% |
| ii. on the next \$150,000 | 85% |
| iii. on the remainder | 17% |
| c. Van-type LGV exceeding 1.9 tonnes permitted gross vehicle weight | |
| | 3.7% |
| Taxis, Light buses, Buses and Special purpose vehicles | |

- In the case where the price of your vehicle is expressed in foreign currency, in calculating the taxable value, the opening indicative counter exchange selling rate published by the Hong Kong Association of Banks on the date of importation of your vehicle will be taken as the exchange rate of the foreign currency.
- Application for the registration and licensing of a left hand drive vehicle will not be accepted unless there are special circumstances

Pets: Import of Dogs and Cats
 (continuation)

- **For information on Import/Export of animals**, please contact Mr Chan, AFCD, HKSARG on 2150 7065
- **NEW** This Department has imposed a new policy for the import of dogs and cats.

IMPORT PERMITS

- Dogs and cats should not be brought into Hong Kong (either import or transshipment/transit) unless a Special Permit to do so is obtained in advance from this Department.

THE RELEVANT ORDINANCE: Public Health (Animals and Birds) Ordinance Cap. 139, and the Rabies Ordinance Cap. 421 are enforced by this Department through regulating the import of animals and birds for the prevention and introduction of animal diseases including rabies into Hong Kong.

APPLICATION PROCEDURES

- The applicant should submit the application in a prescribed form (Form No. AF240) (PDF format).
- Downloading of the forms for viewing and printing can be done through the use of the Adobe(R) Acrobat(R) Reader software which is available free at the Adobe Systems Incorporated website.
- Facsimile copies are also obtainable from the interactive telephone No. 2708 8885.

PAYMENT OF PERMIT FEE

- Fee must be paid at the time of the application. The fee for one animal is HK\$432 and HK\$102 for every additional animal. Crossed local cheque or e-payment is acceptable for local application. For details regarding the e-payment, please contact our officer at Tel: 2150 7062. For overseas application, the fee should be paid by a bank draft in Hong Kong currency payable to "The Government of the Hong Kong Special Administrative Region". The bankdraft must be drawn upon a licenced bank in Hong Kong.

WHERE TO APPLY [apply]:

Either in person or by post to:

- Permit Issuing Desk (Counter No. 10), 5th Floor, Agriculture, Fisheries and Conservation Department, Cheung Sha Wan Government Offices, 303 Cheung Sha Wan Road, Kowloon, Hong Kong
- Office hours: Monday to Friday: 8:30 a.m. - 12:30 noon, 1:30 p.m. - 5:15 p.m. (Close on Saturday, Sunday and Public Holidays.)

PROCESS TIME

- 5 working days from the date of receipt of permit fee to the date of issue, subject to provision of all required information.
- Please apply well in advance and make allowances for mailing time, and meet the health requirements such as vaccinations and/or blood tests.

DISPATCH OF PERMIT

- By ordinary mail (local) or air mail (overseas) to the address as indicated in the application form. Please enclose a self-addressed envelope together with the application. To avoid postal delay, the applicant may choose to pick up the permit at the licensing office in person or by an appointed agent. The permit will not be dispatched by fax.

OVERSEAS APPLICATION :

- To minimise inconvenience and to expedite urgent applications, overseas applicants may nominate a person or agent in Hong Kong to apply for the permit on their behalf.

Hong Kong Customs Information

Pets: Import of Dogs and Cats (continuation)

VALIDITY OF THE PERMIT

- Valid for 6 months and for one consignment only. Animals must be imported on or before the expiry date of the permit.

IMPORT REQUIREMENTS -GROUP I COUNTRIES/PLACES

- Dogs and cats imported direct from Japan, Taiwan, U.K., Ireland, Australia, New Zealand, Fiji and Hawaii are normally exempted from quarantine, subject to full compliance with the permit conditions. Please refer to Special Permit Attachment No. 11 (PDF Format).
- For dogs and cats from a Group I country/place of origin, the animals must be accompanied by the certificates stipulated in Table 1 (Form No. G102a) (PDF format).

IMPORT REQUIREMENTS -GROUP II COUNTRIES/PLACES

Dogs and cats imported from the following 40 countries/places may be exempted from quarantine provided the animals comply fully with the permit conditions. Please refer to Special Permit Attachment No. 12 (PDF Format). As the rabies status or other factors may change in these countries/places, the list is subject to ongoing review.

- | | | | |
|-----------------|-------------|--------------------|---------------------|
| ➤ Austria | ➤ Denmark | ➤ Luxembourg | ➤ Singapore |
| ➤ Bahamas | ➤ Finland | ➤ Malaysia | ➤ Solomon Islands |
| ➤ Bahrain | ➤ France | ➤ Maldives | ➤ South Africa |
| ➤ Belgium | ➤ Germany | ➤ Malta | ➤ Spain |
| ➤ Bermuda | ➤ Gibraltar | ➤ Mauritius | ➤ Sweden |
| ➤ Brunei | ➤ Guam | ➤ Norway | ➤ Switzerland |
| ➤ Canada | ➤ Iceland | ➤ New Caledonia | ➤ The Netherlands |
| ➤ Cayman Island | ➤ Italy | ➤ Papua New Guinea | ➤ USA (Continental) |
| ➤ Cyprus | ➤ Jamaica | ➤ Portugal | ➤ Vanuatu |
| | | ➤ Seychelles | ➤ Virgin Islands |

- For dogs and cats from a Group II country/place of origin, the animals must be accompanied by the certificates stipulated in Table 2 (Form No. G102b) (PDF format).
- To facilitate correct certification it is strongly recommended to use our Form (Form No. VC-9R) (PDF format). This certificate is specified for the use of exporting dogs and cats from the above 40 Group II countries/places to Hong Kong .

IMPORT REQUIREMENTS -GROUP III COUNTRIES/PLACES

- Dogs and cats imported from countries/places other than Group I and II are subject to a minimum 4-month quarantine period. Please refer to Special Permit Attachment No. 13 (PDF Format).
- For dogs and cats from a Group III country/place of origin, the animals must be accompanied by certificates stipulated in Table 3 (Form No. G102c) (PDF format). Due to fluctuation in the demand for Government Animal Management Centre quarantine facility and to avoid delay in your plan to import your dogs/cats, please complete the Form (Form No. PC100) (PDF format) to book the facility as soon as possible. We recommend you to book 3 months in advance.

DOGS AND CATS IN TRANSIT

- Import permits are required for animal transshipments (involving change of aircraft or mode of transport in Hong Kong). Import requirements are stipulated in Table 4 (Form No. G102d) (PDF format). Please also refer to Special Permit Attachment No. 10 (PDF format).
- If the animals remain in the same aircraft or vessel, an Import Permit/Special Permit is not required. However, importers must comply with the requirements imposed by the country/place of destination. If in doubt, please contact your transportation company or airline.

REMINDER

- Two sets of carbonised permits will be sent to the applicant. Please retain the top (white) copy for the retrieval of pets on arrival. The carrying airline and shipping company may require the shipper to produce the second copy before accepting the carriage of pets in the exporting country/place.
- Do not arrange for the transportation of your pets unless a Special Permit has been obtained from this Department.
- Pets which have left Hong Kong are subject to the importation and quarantine restrictions as outlined above on their return to Hong Kong. Special Permits to bring back pets which have left Hong Kong need to be obtained from this Department in advance.
- If deemed necessary (for instance, animals of doubtful history; animals showing clinical signs of diseases), the quarantine period for dogs and cats from all countries/places (Group I, II and III) may be extended. Dogs and cats without proper documentation may be required to undertake a minimum of 6-month quarantine at the owner's expense or returned to the country/place of origin.

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Pets: Import of Dogs and Cats (continuation)

- To purchase AVID type of microchips, please visit the website of the supplier at: <http://mail.avidid.com/web/directory/index.html>
- To obtain a copy of Airline Certificate (Captain's Affidavit), please download the Form (Form No. PC101) (PDF format).

SPECIAL ARRANGEMENT FOR THE IMPORTATION OF DISABILITY ASSISTANCE DOGS

- A Disability Assistance Dog (DAD) is defined as a dog that has been trained to help people with physical disabilities to gain more personal independence. DADs are non-aggressive, highly obedient and hard-working. Their health conditions are regularly and closely monitored by veterinary surgeons and they would have a good history of vaccination against the major infectious diseases.
- Therefore, the Agriculture, Fisheries and Conservation Department (AFCD) has introduced a new policy for the importation of DADs. This policy exempts DADs from quarantine and the requirement of 6-month residency in the exporting country/place on the basis of one blood test for Rabies antibody. Such policy is applicable to DADs imported from all countries/places.

To apply for the Special Permit, the applicant should submit to this Department the following:

- ✓ a completed application form – Form No. AF240 (PDF format)
 - ✓ a completed declaration form – Form No. PC102 (PDF format)
 - ✓ permit fee
- The overseas certification requirements for importation of DADs are summarized in Table 5 (Form No. G102e) (PDF format) and stipulated in the permit terms (PDF format).
 - To facilitate correct certification it is strongly recommended to use our form (Form No. VC-dad) (PDF format) for preparing the Animal Health Certificate. For detailed information on the Rabies antibody test, please refer to the notes for rabies antibody test (Form No. G113) (PDF format).

SPECIAL ARRANGEMENT FOR THE IMPORT/TRANSIT OF RESCUE DOGS

- Rescue dogs assist in locating victims of disasters. Prompt delivery of rescue dogs to the scene of a disaster improves the chance of success. AFCD has simplified the procedures for importation/transshipment of rescue dogs, which are closely monitored by qualified veterinarians.
- **For Import:** When rescue dogs are employed in a rescue mission in Hong Kong, a Special Permit is required for importation and it is free of charge. No quarantine is required provided that the qualification of the rescue dogs is certified by a competent authority and the dogs are accompanied by health certificates including current vaccination against rabies and major infectious canine diseases.
- **In Transit:** A Special Permit is not required if rescue dogs remain in the same aircraft or vessel during the whole transit period in Hong Kong.
- A Special Permit is required if rescue dogs are transshipped from one aircraft or vessel to another in Hong Kong. The Special Permit fee will be waived. If rescue dogs need to stay in Hong Kong for more than 24 hour during the transshipment, they have to stay in AFCD's Airport Animal Hostel. The accommodation fee, however, will be waived.

Prohibited / Restricted Articles

- Drugs of various kinds
- Firearms, ammunition, explosives, and flick knives
 - A valid license for possession/dealer's license from Hong Kong Police Force must be obtained for importing and exporting firearms and ammunition. To obtain such a license, the shipper must submit an application for an import/export license.
 - Applications for imports and exports of explosives must have the prior endorsement of the Mines Division, Civil Engineering Department before submission to the Trade Department for Processing.
- Obscene or pornographic materials, including books and photographs
- Plants, trees and vegetables
 - No person shall import any plants (ex: timber, trees, shrubs, or any kind of plants which may be grown,planted or propagated) unless it is:
 - ✓ Accompanied by a plant import license;
 - ✓ Fumigated or disinfected in the country of its origin;
 - ✓ Accompanied by a valid Phytosanitary Certificate;
 - ✓ Subject to post-entry quarantine observation.
 - No Plant Import License or Phytosanitary Certificate is required for the import of:
 - ✓ Cut flowers
 - ✓ Fruit and vegetables for consumption
 - ✓ Grains, pulses, seeds and spices for human or animal consumption
 - ✓ Timber and timber products including rattan and bamboo

Hong Kong Customs Information

Prohibited / Restricted Articles (continuation)

- ✓ Dried tobacco and manufactured articles incorporating dried leaves
- ✓ Plants produced in and imported from China

Other Useful Information

- **HKSAR** is a free port. There is no tariff on general imports. However, there is duty on liquors, tobacco, hydrocarbon oil and methyl alcohol. This is prepaid by the seller and included in the price, so it often goes unnoticed. Duties on these goods raise revenue for the general administration and for development projects, while at the same time help to keep general tax levels low.
- The Customs and Excise Department is responsible for enforcing the law for collection of duties and protection of revenue.
- For tobacco, hydrocarbon oil and methyl alcohol, duties are charged at specific rates per unit quantity. For liquors, duty is assessed at different percentages of their values on the basis of three different categories defined broadly according to alcoholic strength. The duty rates prescribed in the Schedule to the Dutiable Commodities Ordinance (Cap. 109) are extracted as below :

Duty on Liquor: 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 :

| Type of Liquor | Rate of Tax |
|--|-------------|
| Liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20°C | 100% |
| Liquor, other than wine, with an alcoholic strength of not more than 30% by volume measured at a temperature of 20°C | 0% |
| Wine | 0% |

- 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.

Duty on Tobacco

Duty shall be payable on tobacco at the following rates:

| | |
|--|--------------|
| (a) for each 1 000 cigarettes | HK\$1,206 |
| (b) cigars | HK\$1553/kg |
| (c) Chinese prepared tobacco | HK\$296/kg |
| (d) all other manufactured tobacco except tobacco intended for the manufacture of cigarettes | HK\$1,461/kg |

- For the purpose of applying the duty under paragraph 1(a) a cigarette more than 90 mm long, excluding any filter or mouthpiece, shall be treated as if each additional 90 mm or portion of 90 mm were a separate cigarette.

Duty on Hydrocarbon Oil

Subject to paragraph 1A, duty shall be payable on hydrocarbon oil at the following rates per litre -

| | |
|------------------------------------|----------|
| (a) aircraft spirit | HK\$6.51 |
| (b) light diesel oil | HK\$2.89 |
| (c) motor spirit (leaded petrol) | HK\$6.82 |
| (d) motor spirit (unleaded petrol) | HK\$6.06 |

- Duty shall be payable on ultra low sulphur diesel at the rate of HK\$ 2.89 per litre from 1 January 2009.
- Duty shall be payable on Euro V diesel at the rate of \$0 per litre from July 14, 2008
- Where it is proved to the satisfaction of the Commissioner of Customs and Excise that light diesel oil on which duty has been paid under paragraph 1(b) has been used in road vehicles operated by the grantee of a franchise under section 5 of the Public Bus Services Ordinance (Cap. 230) in maintaining public bus services on specified routes as defined by section 2 of that Ordinance, a refund of duty paid on the light diesel oil so used may be granted by the Commissioner and subject to such conditions as the Commissioner may specify.
- Where it is proved to the satisfaction of the Commissioner of Customs and Excise that light diesel oil on which duty has been paid under paragraph 1(b) has been used in road vehicles owned and operated by the Kowloon-Canton Railway Corporation under section 4(1)(d) of the Kowloon-Canton Railway Cooperation Ordinance (Cap. 372) in maintaining bus services within the North-West Transit Service Area, a refund of duty paid on the light diesel oil so used may be granted by the Commissioner and subject to such conditions as the Commissioner may specify.
- Subject to such conditions as the Commissioner of Customs and Excise may impose for the protection of the revenue, duty payable on hydrocarbon oil for use by a disabled person within the meaning of section 2 of the Road

Updated on 9/2/2009 3:15:51 AM