

CHINA

Customs Regulations

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.

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 comply 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)2594 6383 (Exhaust emission); (852)2594 6040 (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 Tradelink Electronic Commerce Ltd (Tradelink) as EDI customer, he can lodge import declaration to the Government directly from his personal computer. For occasional importer and individual, they can lodge import declarations at Tradelink's service centres to convert paper declarations for EDI transmission. Please call (852) 2399 0430 for the current locations of the centres. For further information about electronic lodgement service, or to register for using the service, please call Tradelink's Hotline at (852) 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.

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%
e. Goods vehicles, other than van-type light goods vehicles (LGV)	15%
f. Van-type LGV not exceeding 1.9 tonnes permitted gross vehicle weight:	
i. on the first \$150,000	35%
ii. on the next \$150,000	65%
iii. on the remainder	85%
g. Van-type LGV exceeding 1.9 tonnes permitted gross vehicle weight	15%
Taxis, Light buses, Buses and Special purpose vehicles	3.7%

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.

Last updated in October 2003
by Transport Department

PETS

Import of Dogs and Cats **IMPORT PERMITS**

Dogs and cats should not be brought into Hong Kong (either to import or for 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 enforced by this department provide for the prevention and introduction of animal disease and rabies through regulating the import of animals and birds into Hong Kong.

APPLICATION PROCEDURES

The applicant should submit the application in a prescribed form ([Form AF240](#)). 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 FEES

Fees 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 cheques are acceptable for local applications. For overseas applications, the fees 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 licensed bank in Hong Kong.

WHERE TO 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: 9 a.m. - 12:30 noon, 1:30 p.m. - 4:15 p.m.; Saturday: 9 a.m. - 11:45 a.m. (Closed on Sundays 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 meeting of health requirements such as vaccinations and/or blood tests .

DISPATCH OF PERMITS

By ordinary mail (local) or airmail (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.

VALIDITY OF THE PERMIT

Valid for 6 months and for one consignment only.

New: [Find out if your pet is eligible for import into Hong Kong](#)

(You need to use browsers I.D. version 4 or Netscape version 6 or above to read.)

IMPORT REQUIREMENTS for GROUP I COUNTRIES

Dogs and cats imported direct from U.K., Ireland, Australia, New Zealand, Fiji and Hawaii are normally

exempted from quarantine, subject to full compliance with the permit conditions.
For dogs and cats of origin from that country, the animals must be accompanied by the certificates stipulated in [Table 1](#).

IMPORT REQUIREMENTS -GROUP II COUNTRIES

Dogs and cats imported from the following 39 countries or areas may be exempted from quarantine provided the animals comply fully with the permit conditions. As the rabies status or other factors may change in these countries, the list is subject to ongoing review.

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

Dogs and cats imported from Group II Countries may be exempted from quarantine when all the permit terms and conditions are fully met.

For dogs and cats of a Group II country origin, the animals must be accompanied by the certificates stipulated in [Table 2](#).

IMPORT REQUIREMENTS - GROUP III COUNTRIES

Dogs and cats imported from countries other than Group I and II are subject to a minimum 4-month quarantine period.

For dogs and cats of a Group III country origin, the animals must be accompanied with certificates as stipulated in [Table 3](#).

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](#).

However 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 destination country. 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.
- 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 (Group I, II and III) may be extended. Dogs and cats without proper documentation may be required to undertake a minimum of 6 months quarantine at the owner's expense or returned to the country of origin.

Prohibited/Restricted Articles

- Drugs of various kinds
- Firearms, ammunition, explosives, and flick knives
- A valid license for possession/dealer's license from the Royal 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
 - 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 : Ra

Type of Liquor :	Rate
Liquor with an alcoholic strength of more than 30% by volume measured at a	100%

temperature of 20oC

Liquor, other than wine, with an alcoholic strength of not more than 30% by volume measured at a temperature of 20oC	40%
Wine	80%

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\$804
- b. cigars HK\$1035/kg
- c. Chinese prepared tobacco HK\$197/kg
- d. all other manufactured tobacco except tobacco intended for the manufacture of cigarettes HK\$974/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.

PLEASE NOTE: Customs regulations and requirements; applicable duties, taxes and other Government fees levied against the owner's effects are subject to change without notice. Every effort is made to maintain current country by country customs information; however, due to constantly changing conditions, we recommend you contact the country's nearest consulate office for the most current information.

Important: This information is intended for general guidance and all T.I.M.N. members are entitled to reproduce this information and any contributions are welcomed. T.I.M.N. cannot however take responsibility for any errors or omissions or for any loss or damage that may occur from its use. As such it is advisable to contact the nearest customs office for Ecuador for full and current information prior to importation.