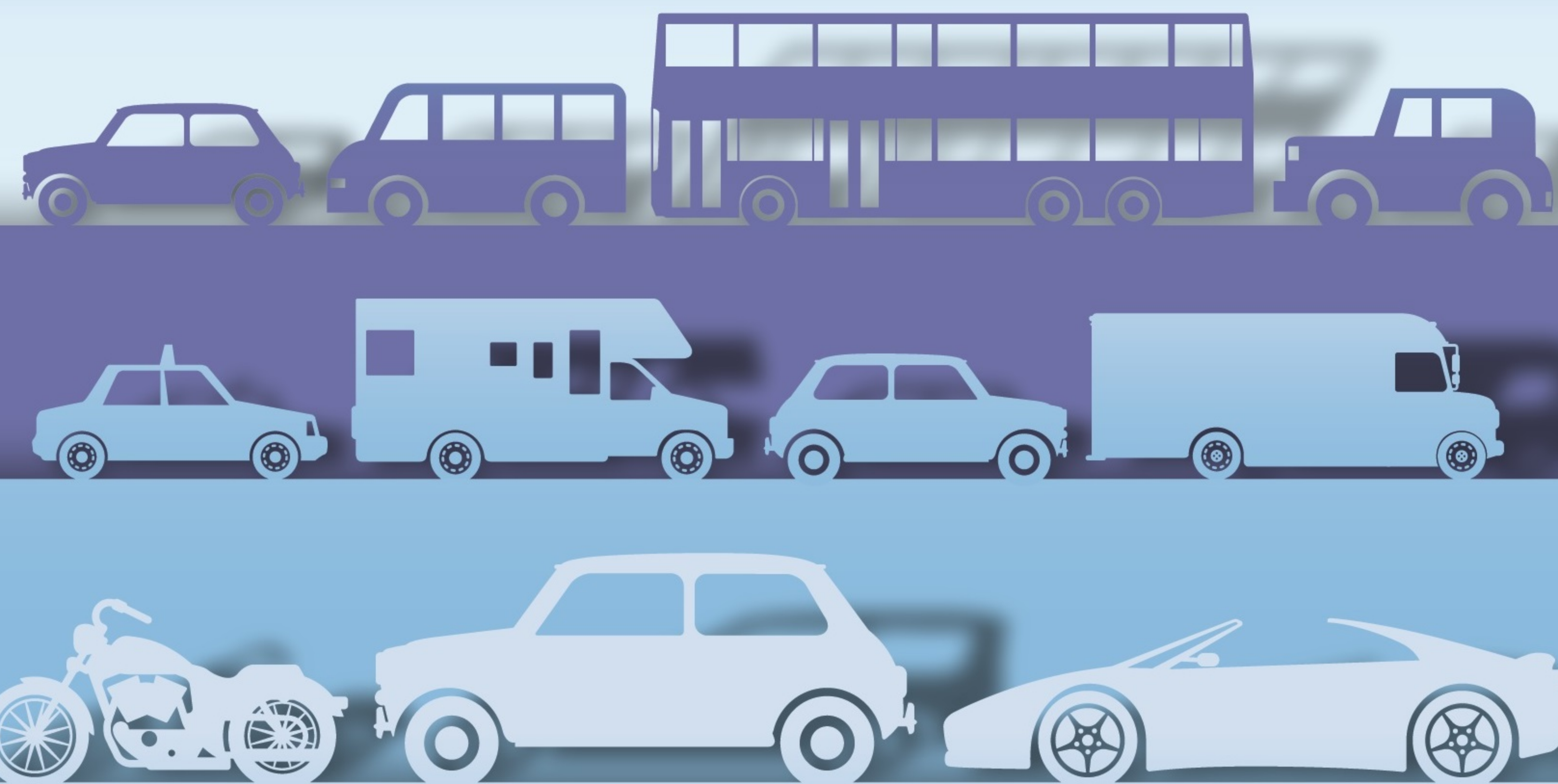


買車要知價 睇實公布零售價

Check the **Published Retail Price** before purchasing a motor vehicle



玻璃靜電貼
Static Cling Sticker



運輸署查詢熱線
Transport Department
Enquiry Hotline
2804 2600

運輸署網頁
Transport Department
Website

www.td.gov.hk

海關流動
應用程式
Customs Mobile
Application



香港汽車稅
HK Car Tax



海關舉報熱線
Customs & Excise Department
Report Hotline
2545 6182

海關網頁
Customs & Excise Department
Website

www.customs.gov.hk

購買 首次登記 汽車須知

什麼是「公布零售價」

根據香港法例第330章《汽車(首次登記稅)條例》(以下簡稱「條例」),首次在本港登記的汽車,須繳付首次登記稅。註冊汽車分銷商在銷售供在香港使用的汽車前,須取得香港海關批核的「公布零售價」,用作計算應繳的首次登記稅。

零售價
(不包括首次登記稅)

高於

公布零售價

賣方犯法
買方損失

購買汽車前

- 註冊汽車分銷商在銷售供在香港使用的汽車前,須按條例的規定以書面公布有關汽車的公布零售價目表,以供買家查閱有關汽車的資料及「公布零售價」。
- 買家若對「公布零售價」有疑問,可透過海關「汽車首次登記稅系統」網頁 <https://eservices.customs.gov.hk/FRT> 或「香港汽車稅」流動應用程式查閱。買家亦可向運輸署香港牌照事務處查詢相關資料。
- 若註冊汽車分銷商沒有按規定公布其銷售汽車的公布零售價,即屬違法。

Hong Kong
CarTax

簽署汽車買賣合約前

- 核對買賣合約中所列的汽車資料、售價及應繳首次登記稅款項。
- 汽車資料及售價應與相關公布零售價目表的資料相符。
- 任何人未經許可,以高於「公布零售價」的價格出售汽車,即屬違法。

申請汽車首次登記時

- 核對「車輛登記及牌照申請表」(TD22)(以下簡稱「申請表」)上填報的各項資料,以確保汽車資料及售價與公布零售價目表及買賣合約的內容相符。
- 買賣雙方如在申請表上提供失實或不詳盡的資料,即屬違法。

購買汽車後

- 在汽車首次登記後六個月內安裝新配件及/或購買應課稅保證服務,登記車主及/或註冊汽車分銷商須在該配件安裝或訂立該應課稅保證合約後五個工作天內,向運輸署遞交已填妥及簽署的「首次登記後六個月內在已登記車輛上安裝配件及/或取得應課稅保證申報書」(TD469),否則即屬違法。

舉報 如懷疑在銷售過程中有違規情況,請致電 2545 6182 向香港海關舉報。

Advice on Purchasing Motor Vehicles before First Registration

What is “Published Retail Price”?

According to the Motor Vehicles (First Registration Tax) Ordinance (Cap 330) (“the Ordinance”), motor vehicles first registered in Hong Kong are subject to the first registration tax. A registered motor vehicle distributor shall, before selling a motor vehicle for use in Hong Kong, obtain the published retail price (“PRP”) approved by the Customs and Excise Department (“the Customs”) for calculation of the first registration tax payable.

Retail Price
(Excluding First Registration Tax)



Published Retail Price

Seller Commits an Offence
Buyer Suffers a Loss

Before Purchasing a Motor Vehicle

- ▲ A registered motor vehicle distributor shall, before selling a motor vehicle for use in Hong Kong, publish in writing the published retail price list (“the PRP list”) of the motor vehicle as required under the Ordinance so as to give the buyer access to the particulars and PRP of the motor vehicle.
- ▲ Enquiries on the PRP can be made through the Motor Vehicles First Registration Tax System via the website of the Customs



<https://eservices.customs.gov.hk/FRT> or the mobile application “HK Car Tax”. Buyers may also approach the Hong Kong Licensing Office of the Transport Department for the relevant information.

- ▲ It is an offence if a registered motor vehicle distributor fails to publish the PRP of a motor vehicle offered for sale as required.

Before Signing the Sales and Purchase Agreement

- ▲ Check clearly the particulars, the retail price and the first registration tax payable of the motor vehicle stated in the sales and purchase agreement.
- ▲ The particulars and the retail price of the motor vehicle should tally with those stated in the PRP list.
- ▲ Unless otherwise authorised, any person who sells a motor vehicle at a price higher than its PRP commits an offence.

Applying for First Registration

- ▲ Check the information filled in the application form for “Application for Registration and Licensing of a Vehicle” (TD22) (“the Application Form”) to ensure

that the particulars and retail price of the motor vehicle are consistent with those stated in the PRP list and the sales and purchase agreement.

- ▲ It is an offence if the seller or buyer makes any statement or provides any information in the Application Form which is false or imprecise.

After Purchasing a Motor Vehicle

- ▲ For any accessory fitted to the vehicle and/or taxable warranty obtained for the vehicle within 6 months after its first registration, it is an offence if a registered vehicle owner and/or a registered motor vehicle distributor fails to submit a duly completed and signed application form “Declaration of Fitting of Accessories to and/or Obtaining of Taxable Warranties for a Registered Motor Vehicle within 6 months after First Registration” (TD469) to the Transport Department within 5 working days after the fitting of the accessory or entering into the contract for the taxable warranty.

Reports Should there be any suspected irregularities in the sales process, please report them to the Customs at 2545 6182.