

How to file



an Import Return and
(for importation of motor vehicles)

a Published Retail Price List
(for distribution of motor vehicles)

HOW TO FILE AN IMPORT RETURN AND A PUBLISHED RETAIL PRICE LIST

Responsible Department

The Transport Department is responsible for the overall administration of the first registration tax system. The Commissioner for Transport has, however, authorized officers of the Customs and Excise Department to exercise certain powers and to perform certain duties under the Motor Vehicles (First Registration Tax) Ordinance, Cap. 330. The collection and processing of Import Return in respect of motor vehicles and vehicle chassis is one of the duties performed by the Customs and Excise Department. Import Returns should therefore be submitted to the Customs and Excise department and not the Transport Department.

Who should file Import Return

Under the Motor Vehicles (First Registration Tax) Ordinance, an importer of a motor vehicle for use in Hong Kong shall file an Import Return within 30 days of the importation of the motor vehicle, and not less than 5 working days before delivering that motor vehicle.

An Importer who fails to submit an Import Return within 30 days of importation of his vehicle is liable on conviction to a fine of HK\$500,000 and to imprisonment for 12 months.

Apart from those who import motor vehicles (new and used) for the purpose of sale or distribution for use in Hong Kong, persons who import motor vehicles for their personal use are also required to submit Import Returns. This requirement does not apply to the import of motor vehicles which are not for use in Hong Kong (e.g. re-export, scrapping etc.).

Where to get the Import Return

The Import Return may be made on Form CED 336 which is obtainable at the following offices :

- (a) Customs and Excise Department
Motor Vehicles Valuation Group
Room 1111, 11/F. North Point Government Offices,
333 Java Road, North Point, Hong Kong.

Office of Dutiable Commodities Administration
Licence and Permit Division
2/F., Harbour Building,
38 Pier Road, Central, Hong Kong
(URL for downloading: http://www.customs.gov.hk/eng/form_e.html)
- (b) Transport Department
Hong Kong Licensing Office
3/F., United Centre, 95 Queensway, Hong Kong
- (c) Home Affairs Department
All District Offices

Particulars required on Import Return

An importer of a motor vehicle for personal use should file an Import Return on Form CED 336 and a Declaration on Particulars of Motor Vehicles Imported for Personal Use on Form CED 336A.

A registered importer/distributor of motor vehicles is allowed to file an Import Return in his/her own format. However, the registered importer/distributor should submit a specimen of the format to the Motor Vehicles Valuation Group of the Customs and Excise Department for endorsement before the format is put into use. Particulars to be included in the format should be the same as those required on Form CED 336 including the name and voyage/flight No. of importing carrier, date of importation, Bill of Lading or Air Waybill No., exporting country, make and model of motor vehicle/chassis, indication of 'new' or 'used' vehicle and steering position, engine No., chassis No., engine size (c.c.), body type, colour, landed value and year of manufacture etc.

The landed value shall include the cost of purchase, insurance and freight charges in the original currency, and shall include any other cost incidental to the purchase and importation of the motor vehicle (e.g. inland freight charges). The purchase cost shall be the highest of the following values :

- (a) the cost of purchase by the importer;
- (b) the cost of purchase by an associated person within 6 months prior to the importation of the motor vehicle; or
- (c) the cost, calculated as the motor vehicle leaves the factory, to the importer or distributor who is the manufacturer of the motor vehicle or an associated person.

As regards the definition of 'associated person', please refer to the Motor Vehicles (First Registration Tax) Ordinance, Cap. 330.

Supporting Documents

When submitting an Import Return, an importer of a motor vehicle for personal use or a registered importer/distributor should attach copies of supporting documents. These include invoices from the manufacturer or supplier (if available), insurance certificate (if available), shipping documents (Bill of Lading, Air Waybill, packing list etc.) and the original vehicle registration document issued by the exporting country (only applicable to used vehicles).

Processing of Import Return

On receipt of the Import Return (CED 336) and Declaration (CED 336A) from an importer of a motor vehicle for personal use, the Customs and Excise Department will issue a Notification of Provisional Taxable Value to advise the importer of the C & E Reference No. assigned to the motor vehicle and the provisional taxable value which will form the basis for the Transport Department to calculate and collect the first registration tax. After receipt of the notification, the importer may approach the Hong Kong Licensing Office of the Transport Department to apply for first registration of the motor vehicle. When applying for first registration, the applicant is required to complete an Application for Registration and Licensing of a Motor Vehicle (TD 22) and produce the Notification of Motor Vehicle Provisional Taxable Value.

On receipt of an Import Return from a registered importer/distributor, the Customs and Excise Department will issue an Allocation of C & E Reference specifying the C & E Reference No. assigned to each vehicle. Based on the assigned C & E Reference No., the registered importer/distributor may submit a published retail price list of the relevant motor vehicles at a later date.

Submission of Import Return by Computer Diskette

A diskette submission program has been designed and offered to facilitate the submission of Import Return by registered importer/distributors. The program can be operated on an IBM compatible computer. It has the function to print copies of the Import Return for submission to the Customs and Excise Department.

A registered importer/distributor is required to input the particulars of imported vehicles into the diskette and print out the Import Return. The diskette and the certified Import Return should be submitted to the Customs and Excise Department in person and the submission will be processed at the reception counter as soon as practicable. The diskette will be immediately returned after processing. An Allocation of C&E Reference No. will be issued at the same time.

Submission of Import Return by Electronic Form (e-Form)

Submission of an Import Return can also be made by downloading the e-Form version (with file extension ".eft") of CED 336 and/ CED 336A from the homepage at http://www.customs.gov.hk/eng/form_e.html and sending the completed e-Form to the email address at cedmvg@hkstar.com.

To fill in an e-Form, an importer of a motor vehicle for personal use or a registered importer/distributor needs the e-Form program downloadable from the homepage at <http://www.info.gov.hk/digital21/eform> and a valid digital certificate issued by a Certification Authority as specified in that homepage.

Besides, before registered importers/distributors can start submitting Import Returns by e-Forms, they should submit a letter to the Motor Vehicles Valuation Group to report the serial no., the registered name, and the authorized person (same as the one authorized to sign on the Published Retail Price List) of the respective digital certificate and email address.

Submission of Published Retail Price List

A registered distributor of motor vehicles for use in Hong Kong is required to publish in writing a retail price list of the make and model of a motor vehicle offered for sale or distributed by him/her. The registered distributor is also required to submit two original copies of the retail price list to the Customs and Excise Department not less than 7 days before the publication. For the purpose of assessing the taxable value of a motor vehicle, the price list should indicate clearly the make and model of the motor vehicle, the retail price (including the retail prices of standard and optional accessories and warranties) and the effective date of the price. The price of the motor vehicle should not include the first registration tax payable.

Before a published retail price list is submitted, it should be authenticated by a company chop and signature of the registered distributor or his/her representative. The price list can be delivered in person or by mail and should be attached with a covering letter or a copy of the Allocation of C & E Reference No. showing the C & E Reference No. of the motor vehicles to which the price list relates.

In case of a change of the published retail price, a registered distributor is required to furnish the same types of documents as mentioned above to the Customs and Excise Department not less than 5 working days before the intended change.

Based on the published retail price, the Customs and Excise Department will assess the provisional taxable value of a motor vehicle. After the assessment, a Notification of Motor Vehicle Provisional Taxable Value will be delivered to the registered distributor.

When submitting an application to the Hong Kong Licensing Office of the Transport Department for first registration of a motor vehicle, the applicant is required to complete an Application for Registration and Licensing of a Motor Vehicle (TD 22) and produce the Notification of Motor Vehicle Provisional Taxable Value.

Submission of Published Retail Price List by Computer Diskette

A diskette submission program has been designed and offered to facilitate the submission of Published Retail Price List by registered distributors. The program can be operated on an IBM compatible computer. It has the function to print copies of the Published Retail Price List for submission to the Customs and Excise Department.

A registered distributor is required to input the particulars of Published Retail Price into the diskette and print out the Published Retail Price List. The diskette and two certified copies of the Published Retail Price List should be submitted to the Customs and Excise Department in person and the submission will be processed at the reception counter as soon as practicable. The diskette will be immediately returned after processing.

Opening Hours of Public Service Counter

The opening hours of the public service counter of the Motor Vehicles Valuation Group of the Customs and Excise Department at Room 1111, 11/F, North Point Government Offices, 333 Java Road, North Point, Hong Kong, are:

Monday – Friday

8:45 a.m. – 5:30 p.m.

(lunch break from 12:30 p.m. to 1:30 p.m.)

Enquiries

For enquiries, please contact the Motor Vehicles Valuation Group of the Customs and Excise Department during office hours (tel.: 2231 4390, fax.: 2598 4975).

Customs and Excise Department
Hong Kong
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