

How to apply



for Registration as a Motor Vehicle Importer and/or Distributor

HOW TO APPLY FOR REGISTRATION AS A MOTOR VEHICLE IMPORTER AND/OR DISTRIBUTOR

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 registration of motor vehicle importers and distributors is one of the duties performed by the Customs and Excise Department. Application for registration should thus be made to this Department and not the Transport Department.

Who should apply for registration

Under the Motor Vehicles (First Registration Tax) Ordinance, a person who carries on business of importing motor vehicles for use in Hong Kong either on his own behalf or for a distributor for sale shall within 30 days of commencing to carry on that business register as an importer. A person who carries on business of distributing or retailing motor vehicles by sale for use in Hong Kong either on his own behalf or to another distributor shall within 30 days of commencing to carry on that business register as a distributor.

The definition of “motor vehicle” in the Ordinance includes vehicle chassis. Hence, an importer or distributor of vehicle chassis for use in Hong Kong is also subject to the same registration requirement.

The registration requirement does not apply to the following circumstances:

- (a) if the motor vehicles or vehicle chassis are imported but not for use in Hong Kong (e.g. for re-export, scrapping etc.);
- (b) if the motor vehicles or vehicle chassis are imported for personal use and not for sale or distribution in Hong Kong.

Where to get the application form

Application for registration as a motor vehicle importer and/or distributor should be made on Form CED 335 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

Application procedure and criteria

The applicant should complete the application form and submit it by hand or by post to the Motor Vehicles Valuation Group of the Customs and Excise Department. To qualify for an application, the applicant should hold the position of a proprietor or director of a company, otherwise, a written authorization from the proprietor, director or board of directors of the company is required.

For a limited company, a copy of the Certificate of Incorporation and document regarding the registration of directors under the Companies Ordinance, Cap. 32 should be attached. For an unlimited company, document regarding the registration of companies should be attached. In addition, copies of the Business Registration Certificate, Hong Kong Identity Card or passport of the applicant (showing the photograph and personal particulars) are also required.

Submission of a registration application can also be made by downloading the e-Form version (with file extension ".eft") of CED 335 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 with the scanned images of the above supporting documents.

To fill in an e-Form, an applicant 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.

For the purpose of verification on application particulars, the applicant may be invited for an interview with officers of the Customs and Excise Department. It may also be necessary for the officers to conduct a visit to the applicant's company.

Registration Fee

After processing an application, the Customs and Excise Department will issue a Demand Note to the applicant for payment of registration fee. After payment, the applicant should produce the payment receipt to the Motor Vehicles Valuation Group of the Customs and Excise Department for the issue of a Record of Registration. The date of registration will be the date on which registration fee is paid. The registration is not transferable and the registration fee is not refundable. The scale of fee is set out below :

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| (a) registration as an importer - | \$450.- |
| (b) registration as a distributor - | \$450.- |
| (c) registration as an importer and a distributor - | \$450.- |

Change of Registration Particulars

If a registered importer or a registered distributor changes the registration particulars (e.g. business address, makes of vehicles) or ceases to carry on business, he shall give notice of the change or cessation within 14 days of the change or cessation to the Motor Vehicles Valuation Group of the Customs and Excise Department. For change of registration particulars, an application shall be made on the same Form CED 335 or through the submission of the e-Form of CED 335 to cedmvg@hkstar.com with the scanned copies of the necessary supporting documents.

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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