

**APPLICATION FOR REFUND OF DUTY ON FUEL USED BY  
PLEASURE VESSEL OVER 60 TONS NET REGISTER UNDER  
DUTIABLE COMMODITIES ORDINANCE, CHAPTER 109**  
( to be completed in duplicate)

To: Commissioner of Customs & Excise

**PART I Initial application**

*(To be completed by the applicant. In case of limited company, this should be signed by a person nominated and authorized by the company. He should also put down his name in full under his signature.) (see note 1)*

Name of applicant (Mr/Ms/Mrs\*) \_\_\_\_\_

(HK I.D. Card No./Passport No.\*) \_\_\_\_\_

Name of Company (if the pleasure vessel  
is registered under company ownership) \_\_\_\_\_

Telephone No. \_\_\_\_\_

Business Registration No. \_\_\_\_\_

Name of vessel \_\_\_\_\_ Vessel licence no. \_\_\_\_\_

Place of registration \_\_\_\_\_ Class/type\* of vessel \_\_\_\_\_

Net tonnage \_\_\_\_\_ Length \_\_\_\_\_ Breadth \_\_\_\_\_

Place of anchorage in Hong Kong \_\_\_\_\_

Fuel tank capacity \_\_\_\_\_ (litre)

Type of fuel (*light diesel oil / petrol\**)

Quantity of fuel applying for a refund \_\_\_\_\_ (litre)

Date of departure \_\_\_\_\_ Next port of call \_\_\_\_\_

Estimated date of arrival \_\_\_\_\_

- Note 1: (a) Initial application for a refund of duty should be made prior to filling of fuel at an oil station before departure to an identified port outside Hong Kong.
- (b) Filling of fuel should be made within three working days upon approval by the Commissioner of Customs & Excise.
- (c) A copy of the valid vessel licence should be produced upon application.
- (d) Application may be submitted **in person** or by agent **during office hours** at the following office:  
Licence and Permit Division  
Office of Dutiable Commodities Administration  
Customs and Excise Department  
3/F, Customs Headquarters Building  
222 Java Road, North Point  
Hong Kong  
(Tel. 3759 2500)

\* delete as appropriate

**PART II Declaration**

*(To be completed by the applicant)*

I declare that the information I have given in this application for refund of duty is true and correct to the best of my knowledge. (see note 2)

\_\_\_\_\_  
Signature of Applicant

Note 2: It is criminal offence to make any incomplete statement or incorrect declaration under the Dutiable Commodities Ordinance, Chapter 109. Maximum penalty will be a fine at level 6 plus imprisonment for 1 year and \$1,000,000 plus imprisonment for 2 years respectively. Any goods or thing in connection with such contravention shall be liable to forfeiture.

**PART III Approval-in-Principle** *(For official use only)*

Approval-in-Principle is hereby given on \_\_\_\_\_ for this application for  
(Date)  
a refund of duty subject to the compliance of the conditions stipulated in Part VI of this Form.

\_\_\_\_\_  
( )  
for Commissioner of Customs & Excise

**PART IV Final application**

( To be completed by the applicant after the vessel has arrived an identified port outside Hong Kong) (see note 3)

I/We\* \_\_\_\_\_ /of \_\_\_\_\_  
(Full name of applicant) (Name of Company)

hereby apply for a refund of duty on the fuel used by the pleasure vessel \_\_\_\_\_  
(Name and licence no. of vessel)

\_\_\_\_\_ for the voyage from Hong Kong to \_\_\_\_\_  
(City/Country)

on \_\_\_\_\_. The quantity of duty paid fuel acquired at an oil station in Hong Kong  
(Date of departure from Hong Kong)

for such purpose is \_\_\_\_\_ litre(s). A receipt/invoice from the oil station, together with the document  
evidencing the arrival of the vessel at an identified port outside Hong Kong are attached.

Please send the fund to me at \_\_\_\_\_  
(Address of recipient/company) (in block letters)

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Company Stamp  
(if applicable)

Date:

Note 3: The full set of application form (CED 314e), together with supporting documents may be returned by post to:  
Commissioner of Customs & Excise  
(Attn: Assistant Staff Officer,  
Excise Statistics and Research)  
30/F, Customs Headquarters Building  
222 Java Road, North Point  
Hong Kong

**PART V**    **Formal approval**    (*For official use only*)

A refund of duty in the amount of HK\$ \_\_\_\_\_ is hereby granted.

\_\_\_\_\_  
( \_\_\_\_\_ )  
for Commissioner of Customs & Excise

Date:

**PART VI**    **Conditions for refund of duty**

- (A) The maximum quantity of fuel applied for refund shall not exceed the fuel tank capacity of the vessel under application.
- (B) Filling of fuel for the voyage to which a refund of duty is applied should be made *within three working days* upon an approval-in-principle given by the Commissioner of Customs and Excise. Any fuel acquired after the expiry day will not be qualified for the refund.
- (C) Final application for a refund of duty (as provided in PART IV of this form) should be made to the Commissioner of Customs & Excise after the arrival of the pleasure vessel at an identified port outside Hong Kong. In making the final application, the applicant should return this application form within 6 months from the date on which an approval-in-principle is given, together with the following documents:
  - (a) a receipt/invoice (endorsed with the company stamp) issued by an oil station in Hong Kong with the following particulars:
    - (i) the date of filling of fuel;
    - (ii) type and quantity of fuel filled;
    - (iii) name and licence no. of pleasure vessel to which such fuel was filled;
  - (b) documents evidencing the arrival of the pleasure vessel at an identified port outside Hong Kong. (e.g. clearance document issued by the Customs, Immigration or Port authorities)
- (D) Only one receipt/invoice from an oil station will be accepted for each application.