

通告

調整私家車首次登記稅稅率

政府今日（2月24日）刊登憲報，宣布於2021年2月24日11時起（香港時間）調整私家車的首次登記稅稅率如下：

	<u>原本的稅率</u>	<u>調整後的稅率</u>
私家車應課稅價值：		
（a）最初的 150,000 元	40%	46%
（b）其次的 150,000 元	75%	86%
（c）其次的 200,000 元	100%	115%
（d）餘額	115%	132%

政府將實施一次性的安排，在2021年2月24日上午11時（香港時間）前已被客戶訂購／安排付運（只適用於進口自用）的私家車，即使並未辦理首次登記，相關的本地註冊分銷商／進口者／車主可向運輸署申請按2021年2月24日上午11時前生效的稅率，如同《2021年收入（汽車首次登記稅及牌照費）條例》未生效前的稅率（“舊稅率”），繳付該私家車的首次登記稅稅款。申請人須向運輸署提交所需證明文件，以供驗證及審核。有關申請如獲運輸署核實批准，該私家車將按舊稅率繳付汽車首次登記稅。

運輸署牌照事務組

2021年2月24日

Notice

Revised rates for First Registration Tax (FRT) for private cars

Pursuant to the Gazette issued today (February 24), the following tax rates for private cars (PCs) took effect from 11am on February 24 (Hong Kong time):

	Rate of Tax	Rate of Tax after Adjustment
Private Car Taxable Value:		
(a) on the first \$150,000	40%	46%
(b) on the next \$150,000	75%	86%
(c) on the next \$200,000	100%	115%
(d) on the remainder	115%	132%

For PCs ordered by the customer / arranged shipment to Hong Kong (only applicable to private cars imported for personal use) before 11 a.m. on 24 February 2021 (Hong Kong time) but had not been first registered, the local registered distributor / importer / vehicle owner could apply for paying the FRT for the PC concerned at the rates being in force immediately before 11 a.m. on 24 February 2021 as if the Revenue (First Registration Tax and Licence Fees for Motor Vehicles) Ordinance 2021 had not come into force (“the Previous Rates”). The applicant shall submit the application and relevant supporting document(s) for verification and auditing by the Transport Department. If the application is approved by the TD, the Previous Rates will be applicable to the PC concerned.

Licensing Section
Transport Department
24 February 2021