



個人進口自用汽車 認清權責 申報有法



海關流動應用程式



個人進口自用汽車 申請須知

簡介

法例要求進口汽車在港自用的人士須在進口汽車30天內向香港海關提交進口申報及有關的證明文件。申請人亦須向運輸署申請首次登記及向環境保護署就車輛廢氣及噪音排放的標準申請批准/豁免。申請人宜先了解有關要求後才進口汽車。

為確保申請過程暢順，每宗申請均有海關專責人員跟進及詳細解答有關疑問。

如有需要，歡迎親臨海關辦事處或致電海關專責人員查詢。

個人進口自用汽車申請程序

1 提交進口申報表 (汽車進口後30天內)

網上提交
透過「汽車首次登記稅系統」網站提交(<https://eservices.customs.gov.hk/FRT/>)
或

親身提交
親身將進口申報表 (CED 336)、聲明書 (CED 336A) 及證明文件*
提交到香港海關汽車評值課
(地址：香港北角渣華道222號海關總部大樓3樓)

2 提交汽車檢驗文件

完成運輸署及環境保護署的汽車檢驗後，向海關提交有關檢驗文件*。

3 海關完成評稅並發出「汽車暫定應課稅值通知書」

申請人可選擇接受或要求覆核評值結果，流程如下：

```

    graph TD
      A[接受評值] --> B[於運輸署繳交  
汽車首次登記稅  
及出牌]
      A --> C[要求覆核]
      C --> D[須提供充分理由並以書面陳述方式提出]
      D --> E[接受覆核評值]
      E --> B
      C --> F[如要求再次覆核可  
向海關查詢]
  
```

* 詳情請參閱海關網站
http://www.customs.gov.hk/tc/trade_facilitation/vehicles/personal/index.html

個人進口自用汽車的法律責任

按香港法例第330章《汽車(首次登記稅)條例》的規定，所有進口以供在本港道路上使用的車輛，必須首先於運輸署繳交汽車首次登記稅，然後才可進行登記及領牌(即「出牌」)。

申請人如未能在車輛進口後30天內提交進口申報表或在提交過程中提供虛假或不確實的資料，均屬違法，一經定罪最高可被判罰款50萬元及監禁12個月。任何涉及詐騙或虛假文書的行為，均屬違法，執法部門會作出調查及檢控。

按香港法例第60E章《進出口(登記)規例》的規定，申請人亦須在車輛進口後14天內向海關作進口報關。

評稅機制

申請人聲明的汽車價值
(必須包括：購入價、保險支出、運費、任何經紀或介紹費，以及修理費等)



申請人聲明的價值能反映市值	車輛曾在香港以外地方以申請人的名義登記*	可評定的應課稅值
✓	✓	聲明價值再計算折舊#
✓	✗	聲明價值
✗	—	海關按一系列因素釐定^

* 申請人須出示符合本部門要求的有效證明文件(例如外國的登記記錄 / 證明書)，鑑於本部門可能會向海外簽發機構就遞交文件進行核實，有關申請所需的處理時間可能會較長。

折舊計算方法為該車的購買價由在香港以外地方登記的日期起至進口到香港特別行政區的日期止的期間為準。至於其他雜費(包括：保險支出、運費、任何經紀或介紹費，以及修理費等)並不會計算折舊。請參照香港法例第330A章《汽車(首次登記稅)(折舊)規例》以查閱現時的折舊率。

^ 海關會參考市場價值並考慮該輛汽車的車齡及該輛汽車在原產地的零售價(包括為使該輛汽車達至符合首次登記規定所需要的狀態所需要的一切物料和工程方面的費用)等因素來釐定應課稅值。



查詢

香港海關	電話	3759 2560 / 3759 2556
	辦事處	香港北角渣華道222號海關總部大樓3樓
運輸署	電話	2333 3112 (車輛檢驗) / 2804 2637 (登記及領牌)
環境保護署	電話	2877 0448



歡迎申請人免費下載海關流動應用程式「香港汽車稅 / HK Car Tax」以了解汽車首次登記稅的相關法例及計算方法等實用資訊。



提供Android及iOS版本
香港海關 2016年1月



Recognise Your Rights and Responsibilities of Importing Motor Vehicles for Personal Use



Free to Download the Customs mobile app



HK Car Tax

Notes on Importing Motor Vehicles for Personal Use

Introduction

The importer of a vehicle for personal use in Hong Kong is required by law to file an import return to the Customs and Excise Department within 30 days of the importation of the vehicle. The importer shall also apply for vehicle first registration with the Transport Department and obtain approval/exemption regarding the exhaust and noise emissions standard from the Environmental Protection Department. You are advised to learn about the requirements before importing your vehicle.

To facilitate the processing, every application will be processed by an assigned Customs officer who will answer the applicant in detail throughout the application process.

Members of the public are welcome to make enquiries with our responsible officers via telephone or in person.

Procedures of Importing Motor Vehicles for Personal Use

1 Filing of Import Return (within 30 days of the importation of vehicle)

Electronic Filing:
Filing Import Return via "Motor Vehicles First Registration Tax System" (<https://eservices.customs.gov.hk/FRT/>)

OR

Filing In-person:
Completed Import Return (CED 336), Declaration Form (CED 336A) together with supporting documents* should be submitted to Motor Vehicles Valuation Group of the Customs and Excise Department (Address : 3/F, Customs Headquarters Building, 222 Java Road, North Point, Hong Kong)

Submission of Vehicle Examination Documents

Vehicle Examination Documents* shall be submitted to the Customs and Excise Department upon passing of vehicle examinations conducted by the Transport Department and the Environmental Protection Department.

3 Completion of Tax Assessment and Issue of "Notification of Motor Vehicle Provisional Taxable Value"

Applicant may accept or request for re-assessing the tax assessment result, and the relevant procedures are as below:

* For details, please refer to the Customs and Excise Department Website http://www.customs.gov.hk/en/trade_facilitation/vehicles/personal/index.html

Legal Liability of Importing Motor Vehicles for Personal Use

According to the Motor Vehicles (First Registration Tax) Ordinance, Cap. 330, all motor vehicles imported for use on roads in Hong Kong are subject to the first registration tax payable at the Transport Department before registration and licensing.

It is an offence under the Ordinance if the applicant fails to submit the import return within 30 days of the importation of the vehicle or files false or inaccurate return. The offender is liable on conviction to a fine of \$500,000 and to imprisonment for 12 months. Any fraud or forgery of documents are unlawful and will be investigated and prosecuted by relevant enforcement agency.

Pursuant to the Import and Export (Registration) Regulations, Cap. 60E, an applicant shall lodge with the Customs and Excise Department a declaration within 14 days of importation.

Mechanism of Tax Assessment

Declared Value of Vehicle by the Applicant
(Shall include: purchase price, insurance, freight, brokerage or agency fee, repair costs, etc.)



Declared value reflects market value	Vehicle registered in the name of the applicant in a place outside HK before its importation*	Taxable value to be assessed
✓	✓	Declared Value less Depreciation [#]
✓	✗	Declared Value
✗	—	Determined by the Customs and Excise Department based on market information [^]

* Valid documentary proof like overseas registration certificate shall be produced by the applicant to the satisfaction of the Customs and Excise Department. As verification of the document with overseas issuing authority may be required, processing time of such application may be longer.

[#] Depreciation may be allowed for the purchase price from the date of its registration in a place outside Hong Kong to the date of its importation. No depreciation is allowed for the miscellaneous costs (including: insurance, freight, brokerage or agency fee, repair costs, etc.) Please refer to the Motor Vehicles (First Registration Tax) (Depreciation) Regulations, Cap. 330A for the latest update on depreciation rates.

[^] The Customs and Excise Department may determine the taxable value according to the market value and other factors including but not limited to age of vehicle and retail price in the place of origin of the vehicle, including the cost of all materials and work necessary to put the vehicle into the state necessary to meet first registration requirements.



Enquiries

Customs and Excise Department

Tel 3759 2560 / 3759 2556

Address 3/F, Customs Headquarters Building, 222 Java Road, North Point, Hong Kong

Transport Department

Tel 2333 3112 (Vehicle Examination) / 2804 2637 (Vehicle Registration and Licensing)

Environmental Protection Department

Tel 2877 0448



Applicants are welcome to download the Customs mobile application "HK Car Tax" for free to get useful information on law requirements and calculation of first registration tax.



Android and iOS versions are available

Customs and Excise Department

Jan 2016