



使用 合法燃油

(遊樂船隻)

用於遊樂船隻的非法燃油種類

應課稅的輕質柴油及汽油

- 非法進口的燃油；
- 供出口但非法再運回本地市場的燃油；
- 合成汽油 (由各類輕質油混合而成)。

有標記柴油 (俗稱「紅油」)

- 亦即《應課稅品條例》(香港法例第109章) (以下簡稱「該條例」) 中所指的「有標記油類」。該條例訂明，有標記柴油只可作工業或海事用途 (作為遊樂船隻燃料之用除外)。

脫色柴油

- 即已非法清除標記的有標記柴油。

火水

罪行及刑罰

根據該條例，任何人不得：

- (一) 製造、進口或出口或管有、看管或控制，或以任何方式處理或處置**輕質柴油或汽油**，除非按照該條例條文的規定；
- (二) 為其本人或代表另一人售賣、提供出售或買入任何在香港的**應課稅輕質柴油或汽油**；
- (三) 使用、售賣或供應**有標記油類或火水**作為任何遊樂船隻的燃料；
- (四) 在任何遊樂船隻的油缸放置或安排放置**有標記油類或火水**；
- (五) 掌管油缸載有**有標記油類或火水**的遊樂船隻；
- (六) 進口、購買、售賣或以其他方式買賣或管有或控制任何**脫色柴油**；



USE LEGAL FUEL

(Pleasure Vessels)

Types of illicit fuel in pleasure vessels

Dutiable light diesel oil and motor spirit

- illegally imported fuel;
- fuel for export but illegally re-imported for use in the local market;
- synthetic motor spirit (mixture of different light oils).

Marked diesel oil (commonly known as "red oil")

- also referred as "marked oil" in the Dutiable Commodities Ordinance (Cap.109) (referred as "the ordinance" hereinafter). Marked diesel oil is specified by law for industrial or marine use only (other than for use as fuel in pleasure vessels).

Detreated oil

- marked diesel oil from which the marker has been illegally removed.

Kerosene

Offences and Penalties

Under the ordinance, no person shall:

- (1) manufacture, import, or export or have in his possession, custody or control, or in any way deal with or dispose of **light diesel oil or motor spirit** except in accordance with the provisions of the ordinance;
- (2) on his own account or on behalf of another, sell, offer for sale or buy any **dutiable light diesel oil or motor spirit** which is in Hong Kong;
- (3) use, sell or supply **marked oil or kerosene** as a fuel in any pleasure vessel;
- (4) place, or cause to be placed in the fuel tank of any pleasure vessel any **marked oil or kerosene**;
- (5) be in charge of any pleasure vessel which has **marked oil or kerosene** in the fuel tank of that pleasure vessel;
- (6) import, buy, sell or otherwise deal in, or have in his possession or under his control, any **detreated oil**;

- (7) deliver **marked oil** to any other person without also delivering a note bearing the statement "MARKED OIL IS NOT TO BE USED FOR THE PROPULSION OF MOTOR VEHICLES OR PLEASURE VESSELS" and "有標記油類不得用作推動汽車或遊樂船隻的燃料"; or
- (8) possess, or use in the waters of Hong Kong, a pleasure vessel, which has a diesel engine for its propulsion, without the statement "NO KEROSENE OR MARKED OIL IS TO BE PLACED IN THIS FUEL TANK" and "此油缸不得注入火水或有標記油類" conspicuously marked immediately next to each inlet to the fuel tank of that vessel.

The maximum penalty for commission of offence (1), (2), (3), (4), (5) or (6) is a fine of \$1,000,000 and imprisonment for 2 years. For contravention of offence (7) or (8), the maximum penalty is a fine of \$50,000 and imprisonment for 6 months.

How to stay away from illicit fuel activities

To avoid being incriminated in illicit fuel activities, owners, operators and users of pleasure vessels should:

- refuel at legal fuelling stations;
- keep the latest refuelling receipts of the pleasure vessels as proofs of the source of the fuel;
- check the fuel in fuel tank to see if there is any red color mark or residue while handing/taking over a diesel pleasure vessel, especially a hired pleasure vessel;
- inform a Customs officer or report through Customs Hotline upon discovery of illicit fuel activities.

Reward for information

To encourage reporting of illicit fuel activities, the Customs and Excise Department offers rewards for information. Any person who provides information under prescribed terms and conditions may be eligible for reward payment if the information leads to seizure and forfeiture of illicit fuel, or conviction of offender.



Report of Crime Hotline

2545 6182

Enquiry Hotline

2815 7711

- (七) 將**有標記油類**交付任何其他人，而沒有同時交付一張載有“MARKED OIL IS NOT TO BE USED FOR THE PROPULSION OF MOTOR VEHICLES OR PLEASURE VESSELS”及“有標記油類不得用作推動汽車或遊樂船隻的燃料”的陳述的附註；或
- (八) 在香港水域內管有或使用有柴油引擎作推動的遊樂船隻，除非在緊貼該船隻油缸的每個入口之處顯明地標明“NO KEROSENE OR MARKED OIL IS TO BE PLACED IN THIS FUEL TANK”及“此油缸不得注入火水或有標記油類”的陳述。

干犯第(一)、(二)、(三)、(四)、(五)或(六)項罪行，最高刑罰為罰款一百萬元及監禁兩年；干犯第(七)或(八)項罪行，最高刑罰為罰款五萬元及監禁六個月。

如何避免涉及非法燃油活動

為免捲入非法燃油活動，遊樂船隻的船主、經營者及使用者應：

- 在合法加油站加油；
- 保存遊樂船隻最近的加油收據，以證明燃油的來源；
- 在交收使用柴油推動的遊樂船隻，特別是有關船隻為出租船隻時，應檢查油缸內的燃油有否紅色標記或殘餘物；
- 如發現非法燃油活動，應盡快通知海關人員，或致電香港海關熱線舉報。

舉報獎賞

香港海關為鼓勵市民舉報非法燃油活動，設有情報酬金。任何人士在符合訂明的條款及條件下提供情報，而有關係導致成功檢獲和充公非法燃油，或使違法者被定罪，將可獲發賞金。



舉 報 熱 線

2545 6182

查 詢 熱 線

2815 7711