

To : The Owner

Notice board

Our Ref. : CEA/5/108/26

Your Ref. :



Tel. No.: 3759 2320

Fax. No.: 2122 9726

Date : 04.03.2026

## CUSTOMS AND EXCISE DEPARTMENT

### Import and Export Ordinance, Chapter 60

# NOTICE

In accordance with the provisions of section 27(3) of the Import and Export Ordinance, Chapter 60, I hereby give notice that the item(s) listed below was/were seized on **22.02.2026 from an imported parcel at Customs Examination Hall, G/F, Decanting Building, 9 Catering Road West, Chek Lap Kok, New Territories**, in Hong Kong, as being article, vessel or vehicle liable to forfeiture under section 27(1) of the said Ordinance :

- 1) 737.08 grams of "CORNELL DIEHL" manufactured tobacco (contained in 13 tin cans);
- 2) One bundle of packing material; and
- 3) One carton box (containing item 1-2)(no. EH 044 952 566 US).

Any person as referred to in Section 27(5) of the said Ordinance, may within 30 days beginning –

- (a) on the date of the seizure of the above item(s);
- (b) where this notice is served by delivery to the person to be served, on the date of service;
- (c) where this notice is sent by registered post, 2 days after the date of posting; or
- (d) on the first day of the exhibition of this notice,

give notice in writing to the Commissioner claiming that the item(s) as abovementioned is/are not liable to forfeiture and of his full name and address for service in Hong Kong.

#### Correspondence Address

Commissioner of Customs and Excise

Attn: Staff Officer (Service Prosecution)

Add: 15/F, Customs Headquarters Building, 222 Java Road,

North Point, Hong Kong.

Tel : 3759 2320

Fax : 2122 9726

( K M Fung (Ms) )  
*for Commissioner of Customs & Excise*

#### Explanatory Notes

- (1) Making a claim to the Commissioner of Customs & Excise will not lead to an automatic return of the item(s). Where a valid notice of claim is received, the Commissioner will file an application to court for the forfeiture of the item(s). The court will fix a date for the hearing of such application and will issue a summons to the claimant requiring him to attend the hearing if he is not the defendant in the related criminal proceedings. The result of the application will be determined by the court. In the case where the claimant is the defendant in the related criminal proceedings and there is no other claimant, on an application made in that behalf by the Commissioner, the court may hear the forfeiture application immediately following the criminal proceedings.
- (2) If no notice of claim in writing has been given to the Commissioner of Customs & Excise within the stipulated period of time, the item(s) shall be forfeited forthwith to the Government.
- (3) Where a claimant does not have a permanent address in Hong Kong, he shall nominate a solicitor qualified to practise under the Legal Practitioners Ordinance (Cap. 159), by including in the notice of claim to the Commissioner of Customs & Excise the name and address of the solicitor who is authorized to accept service on his behalf in relation to any forfeiture proceedings. If no such name and address of a solicitor is included in the notice of claim, it shall be regarded as if no notice had been given.