

Our Ref. : CPM/4/14/26

Your Ref. :



Tel. No.: 3759 2320

Fax. No.: 2122 9726

Date : 11.03.2026

CUSTOMS AND EXCISE DEPARTMENT

Dutiable Commodities Ordinance, Chapter 109

NOTICE

In accordance with the provisions of section 48(3) of the Dutiable Commodities Ordinance, Chapter 109, I hereby give notice that the item(s) listed below was/were seized on **27.02.2026 in the waters off southwest of Town Island,** in Hong Kong, as being goods or things liable to forfeiture under section 48 of the said Ordinance :

- 1) 250,860 "Manchester" cigarettes; and
- 2) One bundle of packing materials.

According to section 48(6) of the said Ordinance, any claimant of the above item(s) 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 above item(s) 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

(C K Lung)
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 a magistrate for the forfeiture of the item(s). The magistrate 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 before a magistrate. The result of the application will be determined by the magistrate. In the case where the claimant is the defendant in the related criminal proceedings before a magistrate and there is no other claimant, on an application made in that behalf by the Commissioner, the magistrate may hear the forfeiture application immediately following the hearing of 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) liable to forfeiture shall be deemed to have been duly condemned as forfeited.
- (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.