

User Guidebook for Dutiable Commodities



Customs and Excise Department

Office of Dutiable Commodities Administration

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User Guidebook for Dutiable Commodities

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1. Introduction

1.1 Any person who wishes to import, export, remove, store or manufacture dutiable commodities is required to obtain a relevant licence and permit. This guidebook serves as a quick reference for making application for a licence or permit. For full details of the legal requirements relating to licences and permits, please refer to the Dutiable Commodities Ordinance (Cap.109) and Dutiable Commodities Regulations (Cap.109A), Laws of Hong Kong.

1.2 If needed, please contact relevant office of the Office of Dutiable Commodities Administration (“ODCA”) of the Customs and Excise Department (“C&ED”) to obtain information or advice. A list of contact numbers is available under section 8 of this guidebook.

2. Duty System of Hong Kong

2.1 Hong Kong is a free port with no general tariff on imported goods. Excise duties are charged on four commodities, whether they are imported or manufactured locally, for domestic consumption. These commodities are certain hydrocarbon oil (motor spirit, aircraft spirit and light diesel oil), liquor with alcoholic strength more than 30% by volume, methyl alcohol and tobacco (except smokeless tobacco and alternative smoking products).

2.2 Liquor with an alcoholic strength of more than 30% by volume (e.g. hard liquor like brandy, whisky, gin, rum, vodka, and some Chinese Type Spirits) is the only dutiable commodity subject to ad valorem duty (i.e. duty is calculated by way of a percentage of the value of the liquor).

2.3 Duty on tobacco, hydrocarbon oil and methyl alcohol is charged at a specific rate per unit quantity.

2.4 Duty rates of the four types of dutiable commodities may subject to change according to the announcement of the Government. Please refer to the C&ED website (see the link below) to browse the latest duty rates.

<https://www.customs.gov.hk/en/service-enforcement-information/trade-facilitation/dutiable-commodities/types-and-duty-rates/index.html>

3. Assessment of Duty on Liquors

3.1 Currently, liquor products with an alcoholic strength of more than 30% by volume (e.g. hard liquor like brandy, whisky, gin, rum, vodka, and some Chinese Type Spirits) are subject to ad valorem duty (i.e. duty is calculated by way of a percentage of the **value** of the liquor), and the duty rate is 100% of the value of the products. No licence and permit is required for the import, export or removal of the zero-rated duty liquors.

3.2 The valuation basis is stipulated in section 26A of the Dutiable Commodities Ordinance. The transaction value of the liquor products is used as the primary basis of determining the value of the products for duty assessment. It is the price actually paid or payable for the products plus packing costs, commission or brokerage, royalty or licence fee the buyer is required to pay and any proceeds accrued to the seller. The value excludes insurance premium, freight charges and any other expenses incidental to the delivery of the products.

3.3 Liquors manufacturers / importers have to submit the following documents to C&ED for assessment of duty payable:

- Invoice;
- Sales contract;
- Price List;
- Payment Record;
- Purchase Order; and
- Other documents which C&ED may require.

3.4 C&ED may fix a value of the products for duty assessment if the declared value is not supported by valid documentation or the information about the value of the products stated in any document produced is insufficient or inaccurate.

4. Licence

4.1 Types of licence

4.1.1 A person who imports, exports, stores or manufactures dutiable commodities must possess a valid licence as appropriate:

- Import and Export Licence;
- Warehouse Licence (General Bonded Warehouse Licence, Public Bonded Warehouse Licence and Licensed Warehouse Licence);
- Manufacturer's Licence.

4.1.2 Please refer to the C&ED website (see the link below) to browse the latest licence fees.

<https://www.customs.gov.hk/en/service-enforcement-information/trade-facilitation/dutiable-commodities/about-licences/index.html#2>

4.2 Licence application

4.2.1 An applicant shall submit licence applications, including application for a new licence, renewal of a licence, amendment of licence particulars or cancellation of a licence, through the Dutiable Commodities System (“DCS”) at the website:

<https://www.dcs.customs.gov.hk>

4.2.2 A licence applicant must be 18 years old or above and is required to possess a digital certificate (Organizational) issued by a public recognized certification authority when submitting a licence application. For details on how to apply for a digital certificate (Organizational), please visit the website of the Office of the Government Chief Information Officer at

http://www.ogcio.gov.hk/en/regulation/eto/digital_cert

4.2.3 A licence is valid for one year. A licensee has to submit application for renewal of the licence at least one month before, and no earlier than two months before, the expiration of the licence. The licensee shall log in the DCS to submit the renewal application.

4.2.4 Supporting documents for application of Import and Export Licence and Manufacturer's or Warehouse Licence are set out respectively in Annex 1 and Annex 2.

4.2.5 Upon completion of licence processing, C&ED will issue a Payment Advice to the applicant via the DCS for payment of the licence fee and security bond (if applicable). The licence applicant shall print out the Payment Advice and make payment via the following ways:

- at any branch of the Bank of China (Hong Kong) in cash or by cheque;
- through the Bank of China (Hong Kong) Cheque Deposit Machine;
- through online banking service provided by the Bank of China (Hong Kong);
or
- through the use of mobile banking application or e-wallet that supports Government QR code bill payment to scan the Faster Payment System ("FPS") QR code printed on the Payment Advice.

4.2.6 Applicant shall take note of the payment instructions on the Payment Advice. For details, please call the hotline of Bank of China (Hong Kong) at 2826 6728.

4.2.7 After settling payment of the licence fee and security bond (if applicable), a licence applicant is required to submit the payment details via the "Confirm Licence Condition and Payment Notification" of the DCS. Upon confirmation of receipt of payment, an electronic licence certificate will be issued through the DCS.

4.3 Points to note

- Licences mentioned above are required for handling dutiable goods for commercial purposes. An application for a licence must be filed by a company which can produce a valid Business Registration Certificate.
- The company must appoint one or two responsible person(s) for the intended activities of the licence under application. The responsible person should be a staff member of the company, preferably a Hong Kong resident holding a valid Hong Kong Identity Card, and can be contacted

- by C&ED in Hong Kong.
- If the dutiable goods imported are for personal use or as a single commercial shipment with duty value less than HK\$2,000, no licence is required. Instead, 10% of the duty of the goods imported (with a minimum fee of \$2) will be imposed as licence fee.
- Enquiries on the application for licence can be made to the Licence Unit of C&ED at tel.: 3759 2398 or by email to customsenquiry@customs.gov.hk.

5. Permit

5.1 A person who removes any dutiable goods is required to obtain a permit from the C&ED. A permit applicant is advised to consult the Permit Unit of the C&ED about the details at 3759 2500 or by email to customsenquiry@customs.gov.hk.

5.2 Types of permit

Different types of permits will be issued respectively for the purpose of removal, export and ship's stores as follow:

- i) Removal Permit for Dutiable Goods
 - First Removal Permit is required when dutiable goods are removed from an importing conveyance to a bonded warehouse.
 - Referral Removal Permit is required when dutiable goods are removed from a bonded warehouse to another bonded warehouse.
- ii) Removal Permit for Duty-Paid Goods
 - First Removal Permit for Duty-Paid Goods is required when –
 - goods are removed for local use from the importing conveyance upon payment of the full duty;
 - goods which are exempted from duty are removed for local use from an importing conveyance;
 - goods to which the the Dutiable Commodities Ordinance applies but attracting no duty are removed from the importing conveyance for local use or to an exporting conveyance for re-export.
 - Referral Removal Permit for Duty-Paid Goods is required when –
 - goods are removed for local use from a bonded warehouse upon payment of the full duty;
 - goods which are exempted from duty are removed for local use from a bonded warehouse;
 - goods are removed from a bonded warehouse to a place for destruction on Customs' approval.
- iii) Export Permit
 - First Export Permit is required when dutiable goods are removed from an importing conveyance to an exporting conveyance for export.
 - Referral Export Permit is required when dutiable goods are removed from a bonded warehouse to an exporting conveyance for export.

iv) Ships' Stores Permit

- First Ships' Stores Permit is required when dutiable goods used as ships' stores are removed from an importing conveyance to an exporting conveyance.
- Referral Ships' Stores Permit is required when dutiable goods used as ships' stores are removed from a bonded warehouse to an exporting conveyance.

5.3 Electronic Dutiable Commodities Permit ("e-DCP") Service

5.3.1 All permit applications have to be submitted electronically to the C&ED through one of the following designated electronic service providers:

- Tradelink Electronic Commerce Limited
- Global e-Trading Services Limited
- Brio Electronic Commerce Limited

5.3.2 The C&ED does not charge any fee for permits. However, the three electronic service providers will charge the permit applicants for service on e-DCP application.

5.3.3 Please refer to the C&ED website (see the link below) to browse the information of service providers.

<https://www.customs.gov.hk/en/service-enforcement-information/trade-facilitation/dutiable-commodities/about-permits/index.html#3>

5.4 Permit application

5.4.1 An applicant must possess a valid Import and Export Licence when submitting permit application. During permit application, the applicant may need to enter into the e-DCP system the relevant "dutiable commodity code", "carrier code", "supplier code", and "age certificate number" (for brandy and whisky only).

5.4.2 Codes can be applied in accordance with the following steps:

(Step 1): Applicant has to login the e-DCP system of the specified electronic service providers or the C&ED's DCS to search for the appropriate codes from the code lists.

(Step 2): If the appropriate codes cannot be found, the applicant may contact the Codification Team of the C&ED to apply for new codes.

- Telephone: 3759 2507
- Fax: 2581 0218
- e-mail: dc_code_app@customs.gov.hk

(Step 3): For application of "dutiable commodity code" and "supplier code", the applicant has to submit an application form together with supporting documents mentioned below to the Codification Team

through the DCS or e-mail. The application form can be downloaded from the C&ED website:

https://www.customs.gov.hk/en/service-enforcement-information/trade-facilitation/dutiable-commodities/public-forms/index.html#code_application

For application of “dutiable commodity code”, the supporting documents required are:

- Invoice;
- Label of the product (front and back side);
- Photo of the product;
- Packing list;
- Air waybill or bill of lading; and
- Age certificate (for brandy and whisky only).

For application of “supplier code”, the supporting documents required are:

- Invoice; and
- Air waybill or bill of lading.

(Step 4): For application of “carrier code”, the applicant is only required to provide the documents mentioned below and application form is not required.

- Air waybill or bill of lading;
- Marine office record card (for river trade vessel only); and
- Certification of vessel’s nationality (for river trade vessel only).

(Step 5): If an application is approved, the Codification Team will inform the applicant of such approval through the DCS. New codes created will be added to the relevant code lists for traders’ adoption in future permit application.

5.4.3 Upon the approval of a permit application, the Permit Unit will return an approval message to the applicant through the e-DCP system. To facilitate Customs inspection, the permittee is advised to produce a printed version of the permit to accompany the dutiable goods during removal/ transportation.

5.5 Permit conditions

The C&ED may impose permit conditions in granting a permit for various control reasons. The permit conditions will normally be specified in Part III of the permit. A permittee shall ensure compliance with the permit condition(s) once a permit is issued.

5.6 Labeling requirement for liquors to be used for local consumption

Every container containing liquor that is imported into or manufactured in Hong Kong for local consumption shall bear a label on which is printed the alcoholic strength, or the range of the alcoholic strength, of the liquor. The label shall include the information needed which is printed legibly in English or Chinese, Arabic numbers or symbol “%”, or any combination of them.

5.7 Certificate of Origin/ Age Certificate for liquors

5.7.1 It is a document issued by the relevant authority (e.g. Customs, Chamber of Commerce) of the liquor manufacturing place that certifies the type, nature and quality of the liquor.

5.7.2 A person who wishes to apply for a Duty-paid permit for importation of **brandy or whisky** for local consumption is required to submit an Age Certificate. A permit applicant may apply for an age certificate number through an electronic service provider, or in person at the Permit Unit, 3/F., Customs Headquarters Building, 222 Java Road, North Point. The following documents will be required for application:

- Certificate of origin/ age certificate;
- Invoice;
- Air waybill or bill of lading;
- A completed application form for age certificate number (Note: Blank form can be obtained from the Permit Unit either by fax or in person); and
- Import and Export Licence.

5.7.3 The Permit Unit of the C&ED will allocate a number to the applicant when the Age Certificate is received. The permit applicant must enter the number during permit application.

5.8 Packing requirement for tobacco to be imported into Hong Kong for local use

The packet of a cigarette or tobacco product for sale in Hong Kong must bear a health warning and the tar and nicotine yields as stipulated under section 8 of the Smoking (Public Health) Ordinance. Any cigarette must not contain an amount of tar exceeding 17 milligrams.

5.9 Ships’ Stores permit application

5.9.1 A person who wishes to export dutiable goods as ships’ stores is required to submit a completed Form CED 45 “Application for Ships’ Stores” to the Permit Unit of the C&ED either in person or through a designated electronic service provider. Ships’ Stores application will only be approved for ships with more than 60 net tonnage.

5.9.2 Upon approval of the application for Ships’ Stores, an applicant may apply for a Ships’ Stores Permit. The permittee is required to submit a completed Form CED 45A “Confirmation of Receipt of Ship’s Stores” within 14 working days after the master/ officer-in-charge of the ship acknowledges receipt of the

ship's stores.

5.10 Method of duty payment

5.10.1 Upon completion of duty assessment on an application for a Duty-Paid Permit, the C&ED will notify the permit applicant of the duty payable by means of a Payment Notification via the e-DCP system. The permit applicant may make duty payment via the following ways:

- at any branch of the Bank of China (Hong Kong) in cash or by cheque payable to the “Hong Kong SAR Government” or “Customs and Excise Department” (account no.: 012-875-0-030 388-0);
- through the Bank of China (Hong Kong) Cheque Deposit Machine;
- through online banking service provided by the Bank of China (Hong Kong); or
- through the use of mobile banking application or e-wallet that supports Government QR code bill payment to scan the FPS QR code printed on the Payment Notification.

5.10.2 For more details, please call the hotline of Bank of China at 2826 6728.

5.10.3 A permit applicant is required to send a “Payment Confirmation Advice” message through the e-DCP system to C&ED after settling the duty payment. The e-DCP system will approve a Duty-paid permit thereafter. The permit applicant is advised to note the following procedures when preparing the “Payment Confirmation Advice”:

- **Unique Permit Reference No. (URN)**
It is a 14-digit reference number generated by the electronic service provider for permit application. The URN has to be included.
- **Payment Type**
The payment method (i.e. by cash, by cheque, by Internet or by CBS) has to be indicated.
- **Bill Reference Number**
It is a 16-digit reference number in the “Payment Notification” message which confirms whether duty payment for a specific permit has been made. This number has to be included.

5.11 Executed Permit Advice

5.11.1 A warehouse operator must send an “Executed Permit Advice” to the C&ED immediately after releasing or receiving a consignment of dutiable commodities.

5.11.2 A permittee must send the “Executed Permit Advice” within 14 working days after removal of the consignment.

5.11.3 Enquiries on sending an “Executed Permit Advice” can be made to the Excise Statistics and Research Division of the C&ED at Tel.: 3759 2531.

5.11.4 If the releasing/receiving party (e.g. a warehouse operator) or permittee encounters any of the below cases during the execution of a permit, he has to enter relevant information into the data fields of the e-DCP system when returning the “Executed Permit Advice”. Please refer to the below table for the actions required:

Data Field Case	Receipt/ Release Date and Time	Actual Quantity	Breakage Quantity	Surplus Item	Shut-out Cargo Indicator	Warehouse Licence Number
Surplus Cargo	✓	✓	-	✓	-	✓
Shortage Cargo	✓	✓	-	-	-	-
Shut-out Cargo	✓	✓	-	-	✓	-
Breakage	✓	✓	✓	-	-	-

5.12 Amendment of permit

5.12.1 A permit applicant may amend a permit under a particular Unique Permit Reference Number. However, an amendment action will not be allowed once an “Executed Permit Advice” is sent to the C&ED by any of the parties involved.

5.12.2 In general, amendments to the following will not be accepted after a permit has been approved:

- Removal date and time (when the removal end date and time has lapsed);
- Item particulars for Duty-Paid Permit (including commodity code, quantity, cost and First Removal Permit number);
- Quantity of items for Ships' Stores Permit that has exceeded its initial approved quantity; and
- Carrier name and transportation mode for Ships' Stores Permit.

5.13 Cancellation of permit

5.13.1 To cancel an approved permit, the applicant is required to submit a “Cancellation Request” to the C&ED through the electronic service provider within 14 working days from the last day of the removal period approved. If an “Executed Permit Advice” has been entered for the permit, request for cancellation of the permit will not be allowed.

5.13.2 Where the request for cancellation is approved, the C&ED will send a “Permit Cancellation Confirmation” message to the applicant. The same message will be forwarded to the relevant releasing and receiving parties for information.

5.14 Points to note

- A permit applicant is only required to provide supporting documents if he receives a **Government Query** message. Under the circumstances, he is required to fax the requested supporting documents to the C&ED under a standard fax cover generated from the **Government Query** message.
- The processing time for a permit application is normally half a working day provided that all necessary information and documents have been provided and the relevant duty has been paid.
- Permits are not transferable.
- Enquiries on the application for permits can be made to the Permit Unit of the C&ED at Tel.: 3759 2500 or by email to customsenquiry@customs.gov.hk.

6. **Sample Drawing**

6.1 The C&ED may require samples of dutiable goods to be drawn for analysis by the Government Chemist for purposes of duty assessment or protection of public health. The request for sample drawing will be imposed via a permit condition. It is an offence in law for breach of a permit condition.

7. **Refund and Repayment of Duty**

7.1 **Refund of duty**

The C&ED may grant a refund of duty subject to the following conditions specified in the law:

- Duty-paid goods exported from Hong Kong with the written consent of the Commissioner, provided that the duty refunded shall in no case exceed the duty paid on the goods;
- Duty-paid goods imported with the description, quality, state or condition not in accordance with the contract of sale or damaged in transit, and subsequently destroyed in Hong Kong or returned to the supplier outside Hong Kong with the written consent of the Commissioner;
- Duty-paid goods used in the manufacture of dutiable goods provided that the duty refunded shall in no case exceed the duty paid on the goods;
- Duty-paid goods supplied for consular use;
- Duty-paid goods drawn as samples for analysis by the Government Chemist;
- Reasonable quantity of duty-paid fuel placed in the fuel tank of any pleasure vessel of more than 60 tons net register and for use by that vessel in reaching an identified port outside Hong Kong; and
- Duty-paid light diesel oil used in franchised buses.

7.2 **Repayment of duty**

Depending on the circumstances, the C&ED may grant a repayment of duty in cases of the following nature:

- Shortages / breakages of duty-paid goods;
- Duty overpaid due to incorrect assessment;
- Duty paid on denatured spirits or methyl alcohol with certification of the

- Government Chemist;
- Cancellation of duty-paid permits; and
- Enquiries on other circumstances can be made to the Excise Statistics and Research Division of the C&ED at Tel.: 37592526 or by email to customsenquiry@customs.gov.hk.

7.3 Application procedures

7.3.1 An applicant for refund/ repayment of duty shall submit an application in person/ by post to the C&ED or through completing an online form. Supporting documents are required to substantiate the claim. Please refer to the C&ED website (see the link below) for details.

<https://www.customs.gov.hk/en/service-enforcement-information/trade-facilitation/dutiable-commodities/index.html>

7.3.2 Enquiries on the application can be made to the Excise Statistics and Research Division of the C&ED at Tel.: 3759 2526 or by email to customsenquiry@customs.gov.hk.

8. Contact Us

8.1 The Customs & Excise Department

	Telephone	Fax
Dutiable Commodities Licences	(852) 3759 2398	(852) 2542 4660
Dutiable Commodities Permits	(852) 3759 2500	(852) 2542 4179
- Application of Dutiable Commodity Code/ Supplier Code	(852) 3759 2507	(852) 2581 0218
- Age Certificate	(852) 3759 2500	(852) 2542 4179
- Executed Permit Advice	(852) 3759 2531	(852) 2541 3470
Sample Drawing	(852) 2424 4496	(852) 2429 4167
Refund and Repayment of Duty	(852) 3759 2526	(852) 2541 3470
Open Bond System (24-hour)	(852) 2424 4496 (852) 2367 5085	(852) 2429 4167 (852) 2481 3011

8.2 Website of the Customs & Excise Department

<https://www.customs.gov.hk/en/service-enforcement-information/trade-facilitation/dutiable-commodities/index.html>

8.3 Designated Electronic Service Providers for permits

	Telephone
Tradelink Electronic Commerce Limited	(852) 2599 1700
Global e-Trading Services Limited	(852) 8201 0082
Brio Electronic Commerce Limited	(852) 2111 1611

進出口／特別進口牌照申請證明文件/資料清單
Checklist of Supporting Documents/Information
Application for Import and Export/Special Import Licence

請於遞交牌照申請時，一併上載下列文件/資料 (須蓋有公司印鑑)：

Please upload the following documents/information (bearing company chop) in support of your application for licence(s):

(A) <u>所有申請人適用</u>	(A) <u>For all applicants</u>	供申請人備註 For Applicant's Use	只供海關填寫 For Official Use Only
1. 有效的商業登記證	1. A valid Business Registration Certificate	<input type="checkbox"/>	<input type="checkbox"/>
2. 全份租約(已打釐印) (亦須注意本清單 E 部份)	2. Full set of Tenancy Agreement (Stamp Duty paid) (Please also refer to Section E of this checklist)	<input type="checkbox"/>	<input type="checkbox"/>
3. 業權證明(即土地註冊處紀錄)	3. Proof of Landlord (i.e. Land Registry records)	<input type="checkbox"/>	<input type="checkbox"/>
4. 公司照片(顯示公司的外貌、名稱及內部設備)	4. Photos of premises (showing the exterior construction, company name and interior setup)	<input type="checkbox"/>	<input type="checkbox"/>
(B) <u>有限公司適用</u>	(B) <u>For Limited Company</u>		
1. 公司註冊證書	1. Certificate of Incorporation	<input type="checkbox"/>	<input type="checkbox"/>
2. 董事註冊文件(周年申報表/表格 NNC1/ 表格 NNC1G)	2. Registration of Directorship (Annual Return/Form NNC1/Form NNC1G)	<input type="checkbox"/>	<input type="checkbox"/>
3*. 董事局委任負責人員及第二負責人員的授權信	3*. Authorization letter(s) from Board of Directors to appoint the Responsible Personnel and the Second Responsible Personnel	<input type="checkbox"/>	<input type="checkbox"/>
4*. 由負責人員及第二負責人員簽署確認接受委任的同意信	4*. Acceptance letter(s) signed by the Responsible Personnel and the Second Responsible Personnel confirming acceptance of the Appointment	<input type="checkbox"/>	<input type="checkbox"/>

(C) <u>獨資或合夥經營公司適用</u>	(C) <u>For Sole Proprietorship/ Partnership Company</u>	供申請人備註 For Applicant's Use	只供海關填寫 For Official Use Only
1. 獨資或合夥經營的證明文件 (Form 1(a) 或 Form 1(c))	1. Proof of Proprietorship/Partnership (Form 1(a) or Form 1(c))	<input type="checkbox"/>	<input type="checkbox"/>
2*. 東主／合夥人委任負責人員 及第二負責人員的授權信	2*. Authorization letter(s) from Proprietor/partner to appoint the Responsible Personnel and the Second Responsible Personnel	<input type="checkbox"/>	<input type="checkbox"/>
3*. 由負責人員及第二負責人員 簽署確認接受委任的同意信	3*. Acceptance letter(s) signed by the Responsible Personnel and the Second Responsible Personnel confirming acceptance of the appointment	<input type="checkbox"/>	<input type="checkbox"/>
(D) <u>特別進口牌照適用</u>	(D) <u>Applicable to Special Import Licence</u>		
1. 申請人的私用保稅倉能貯存不 少於 500 千升碳氫油的證明	1. Proof of storage capacity of not less than 500 kilolitres of hydrocarbon oil of applicant's licensed warehouse	<input type="checkbox"/>	<input type="checkbox"/>
2*. 向關長申請授權發出通行證及 ／或憑單以移動碳氫油的信件	2*. Letter of application for authorization from the Commissioner to issue passes and / or vouchers for the removal of hydrocarbon oil	<input type="checkbox"/>	<input type="checkbox"/>
(E) <u>其他(如適用)</u>	(E) <u>Others (if applicable)</u>		
1*. 同意租客分租單位/ 共用單位/ 以其他方法批准單位的使用予 申請公司的業主信函本)	1*. Letter from the landlord granting permission to the principal tenant to sublet/share/by other means to obtain the use of the said premises to the applicant company	<input type="checkbox"/>	<input type="checkbox"/>

請注意下列事項：PLEASE PAY ATTENTION TO THE FOLLOWING

申請人須親身或以郵遞方式把註有(*)的有關文件/資料正本交回香港北角渣華道222號海關總部大樓3樓，香港海關應課稅品科牌照小組。如有查詢，請致電3759 2395或電郵至customsenquiry@customs.gov.hk。

Applicants shall submit the original copy of the document/information with (*) in person or by post to: Licence Unit, Office of the Dutiable Commodities Administration, Customs and Excise Department, 3/F Customs Headquarters Building, 222 Java Road, North Point, Hong Kong. For enquiries, please contact 3759 2395 or by email to customsenquiry@customs.gov.hk.

**Checklist of Supporting Documents/Information –
Application for Manufacturer’s or Warehouse Licence**

請於遞交牌照申請時，一併上載下列文件／資料 (須蓋有公司印鑑)：

Please upload the following documents/information (bearing company chop) in support of your application for licence(s):

(A) <u>所有申請人適用</u>	(A) <u>For All Applicants</u>	供申請人備註 For Applicant’s Use	只供海關填寫 For Official Use Only
1.# 有效的商業登記證	1.# A valid Business Registration Certificate	<input type="checkbox"/>	<input type="checkbox"/>
2.# 全份租約(已打釐印)	2.# Full set of Tenancy Agreement (Stamp Duty paid)	<input type="checkbox"/>	<input type="checkbox"/>
3.# 業權證明(即土地註冊處紀錄)	3.# Proof of Landlord (i.e. Land Registry records)	<input type="checkbox"/>	<input type="checkbox"/>
4. 保稅倉／廠房詳細圖則 (附帶總面積圖示)	4. Detailed layout plan of the warehouse /factory (with indication of dimensions)	<input type="checkbox"/>	<input type="checkbox"/>
5. 保稅倉／廠房之照片 (顯示外貌、名稱及內部設備) (可於裝修／改建後提交)	5. Photos of warehouse/factory (showing the exterior construction, company name and interior setup) (can be submitted after renovation/modification)	<input type="checkbox"/>	<input type="checkbox"/>
6. 保稅倉／廠房開放時間的 陳述	6. A statement of the proposed opening hours of the warehouse/factory	<input type="checkbox"/>	<input type="checkbox"/>
7. 貨品製造／保稅倉的詳細 工作程序	7. Detailed operation procedures of the factory/warehouse	<input type="checkbox"/>	<input type="checkbox"/>
8. 有關貨品製造或應課稅貨品 存倉所備存的帳簿或其他文 件之記錄系統、方法、樣式、 根據、其備存及更新頻率的描 述或流程圖 (為該用途所採用 或擬採用的各種表格及記錄 之複印副本或樣本)	8. Narrative descriptions / flowchart of the record system, the means, format, basis and frequency of such record maintenance and updating relating to the books of accounts and other documents kept or proposed to be kept in relation to the manufacturing process / warehousing of dutiable goods (with photocopies / specimen of all forms and records used or proposed to be used for such purposes)	<input type="checkbox"/>	<input type="checkbox"/>
9. 因應在該保稅倉或廠房貯存 應課稅貨品所備存或擬備存 的帳簿及其他文件的內容說 明(即資料的類別)	9. Description of the content (i.e. the type of data) of the books of account and other documents kept or proposed to be kept in respect of dutiable goods stored in the warehouse/factory	<input type="checkbox"/>	<input type="checkbox"/>
10. 在保稅倉或廠房貯存貨物的編 碼系統、儲存地點分區系統及 標籤系統的描述	10. Description of stock coding system, storage location identification system and labelling system of physical stock stored in the warehouse/factory	<input type="checkbox"/>	<input type="checkbox"/>

(A) <u>所有申請人適用</u>	(A) <u>For All Applicants</u>	供申請人備註 For Applicant's Use	只供海關填寫 For Official Use Only
11*. 獲授權於擬申請牌照之處所接收／放行應課稅貨品之人士的資料及其簽署樣式	11*. Particulars and specimen signatures of the persons authorized to receive/release dutiable goods into/from the proposed licensed premises	<input type="checkbox"/>	<input type="checkbox"/>
12. 描述已採用或擬採用的管理措施以妥善保管所貯存應課稅貨品及防止未獲授權人士進入該廠房／保稅倉(如在出入口裝置的安全設備)	12. Description on the control measures adopted or to be adopted for safe guarding storage of dutiable goods and to prevent unauthorized person from entering into the factory/ warehouse (e.g. installation of security devices at entrances/exits)	<input type="checkbox"/>	<input type="checkbox"/>
13. 有關保稅倉／製造商的運作系統／存貨管理系統／存貨管制系統的描述、解說記錄、系統／工序手冊(包括查核許可證、銷毀應課稅貨品、調正不符之處及調查例外或不尋常之處)	13. System description, explanatory notes, system/procedural manual of the warehouse's/manufacture's stock operation system / inventory management system / inventory control system (including checking of permits, destruction of dutiable goods, reconciliation of discrepancy and investigation of exceptions / irregularities)	<input type="checkbox"/>	<input type="checkbox"/>
14*. 展示最近 3 個月的業務交易的銀行月結單的副本(須經 2 有限公司的董事或行政總裁、獨資經營的東主或合夥經營公司的所有股東核證)	14*. Certified true copies (by two directors/ chief executive of a limited company, the sole proprietor or all partners of a partnership company) of bank statements showing the transactions of the latest 3 months	<input type="checkbox"/>	<input type="checkbox"/>
(B) <u>有限公司適用</u>	(B) <u>For Limited Company</u>		
1. 公司註冊證明書	1. Certificate of Incorporation	<input type="checkbox"/>	<input type="checkbox"/>
2.# 董事註冊文件(周年申報表／表格NNC1／表格 NNC1G)及收據	2.# Registration of Directorship (Annual Return/Form NNC1/Form NNC1G) with receipt	<input type="checkbox"/>	<input type="checkbox"/>
3*. 董事局委任負責人員及第二負責人員的授權信	3*. Authorization letter(s) from Board of Directors to appoint the Responsible Personnel and the Second Responsible Personnel	<input type="checkbox"/>	<input type="checkbox"/>
4*. 由負責人員及第二負責人員簽署確認接受委任的同意書	4*. Acceptance letter(s) signed by the Responsible Personnel and the Second Responsible Personnel confirming acceptance of the appointment	<input type="checkbox"/>	<input type="checkbox"/>

(B) <u>有限公司適用</u>	(B) <u>For Limited Company</u>	供申請人備註 For Applicant's Use	只供海關填寫 For Official Use Only
5*. 最近 3 年經審計的財務報表的正本或由審計師核證的副本	5*. Original or certified true copy (by auditor) of audited financial statements for the latest 3 financial years.	<input type="checkbox"/>	<input type="checkbox"/>
如上述的帳目未能涵蓋在遞交申請表前 3 個月的帳目，請人須提交相關時期的非正式或管理帳目	Informal/management accounts up to a period not earlier than 3 months before the date of submitting the application if that has not been covered by the latest audited accounts	<input type="checkbox"/>	<input type="checkbox"/>
(C) <u>獨資或合夥經營公司適用</u>	(C) <u>For Sole Proprietorship/ Partnership Company</u>		
1. 獨資或合夥經營的證明文件 (Form 1(a) 或 Form 1(c))	1. Proof of Proprietorship/Partnership (Form 1(a) or Form 1(c))	<input type="checkbox"/>	<input type="checkbox"/>
2*. 東主／合夥人委任負責人員及第二負責人員的授權信	2*. Authorization letter(s) from Proprietor/Partner to appoint the Responsible Personnel and the Second Responsible Personnel	<input type="checkbox"/>	<input type="checkbox"/>
3*. 由負責人員及第二負責人員簽署確認接受委任的同意信	3*. Acceptance letter(s) signed by the Responsible Personnel and the Second Responsible Personnel confirming acceptance of the appointment	<input type="checkbox"/>	<input type="checkbox"/>
4*. 最近 1 年經審計的財務報表正本或經審計師核證的副本，或者是專業會計師對於持續經營狀況方面的報告正本或經該專業會計師核證的副本	4*. Original /certified true copy (by auditor) of audited financial statements for the latest financial year or original /certified true copy of report by a Professional Accountant on going concern status.	<input type="checkbox"/>	<input type="checkbox"/>
在提交申請表之前對上的財政年度前的兩個財政年度未經審計的帳目或管理帳目(須由東主、所有合夥人或執業會計師核證)	Unaudited account / management account certified by the sole proprietor, or all partners of the company or any certified public accountant for the 2 financial years preceding the latest financial year prior to submission of application	<input type="checkbox"/>	<input type="checkbox"/>
如上述的帳目未能涵蓋在遞交申請表前 3 個月的帳目，請人須提交相關時期的非正式或管理帳目	Informal/management accounts up to a period not earlier than 3 months before the date of submitting the application if that has not been covered by the latest audited financial statements	<input type="checkbox"/>	<input type="checkbox"/>

(D) 其他(如適用)	(D) Others (if applicable)	供申請人備註 For Applicant's Use	只供海關填寫 For Official Use Only
1.* 對未能提供經審計的財務報表新成立的公司，則須提交由公司董事、總裁、東主或所有合夥人所核證的預測損益表、資產負債表及現金流量表	1.* For a newly formed company where available, forecasted Profit & Loss Account, Balance Sheet and CashFlow Statement certified by directors, chief executive, sole proprietor or all the partners of the company are required.	<input type="checkbox"/>	<input type="checkbox"/>
2. 貨物盤點的程序及日程表	2. Procedures and schedules of stock count	<input type="checkbox"/>	<input type="checkbox"/>
3.# 有效及適當的危險品牌照/證書(貯存及製造烈酒、甲醇或碳氫油等(如適用))	3.# Valid and appropriate licence/certificate for dangerous goods (storage and manufacture of hard liquors, methyl alcohol or hydrocarbon oil, etc. where applicable)	<input type="checkbox"/>	<input type="checkbox"/>
4.# 如租約上的租戶並非申請公司，請同時提供業主同意租客分租/ 共用單位或准許申請公司使用該單位的證明	4.# If the tenant as indicated in the Tenancy Agreement is not the applicant company, then a letter from the landlord granting permission to the principal tenant to sublet/share the premises, or permit the applicant company to use the premises is also required	<input type="checkbox"/>	<input type="checkbox"/>
5.# 如申請人已根據香港法例第109A章<<應課稅品規例>>第27條向關長提供保證書，則須提交文件以證明該保證書仍然有效	5.# For applicant who has furnished security bond to the Commissioner under Regulation 27 of the Dutiable Commodities Regulations, Cap. 109A, Laws of Hong Kong, shall provide document to prove that such security bond is still valid	<input type="checkbox"/>	<input type="checkbox"/>

請注意下列事項 PLEASE PAY ATTENTION TO THE FOLLOWING

申請人須親身或以郵遞方式把註有(*)的有關文件/資料正本交回香港北角渣華道222號海關總部大樓 3樓，香港海關應課稅品科牌照小組。遞交牌照續期的申請時，須把註有(#)的有關文件/資料上載至「應課稅品系統」(如適用)。如有查詢，請致電3759 2395或電郵至 customsenquiry@customs.gov.hk。

Applicants shall submit the original copy of the document/information with (*) in person or by post to: Licence Unit, Office of Dutiable Commodities Administration, Customs and Excise Department, 3/F, Customs Headquarters Building, 222 Java Road, North Point, Hong Kong. For the renewal application of licence, document/information with (#) shall be uploaded to Dutiable Commodities System (if applicable). For enquiries, please contact 3759 2395 or by email to customsenquiry@customs.gov.hk.