



申報通道

擁有應課稅品/受管制物品

Goods to declare

With dutiable / controlled items to declare



龚嘉欣

Katy Kung

陈豪

Moses Chan

带超额烟酒入境 不报关
罚款最少 **HK\$5,000** 甚或判监

Undeclared excessive liquor or tobacco —
From a **HK\$5,000** fine to imprisonment

旅客携带烟酒入境数量规定

饮用酒类

凡年满十八岁的旅客，可以免税携带1升在摄氏20度的温度下量度所得酒精浓度以量计多于30%的饮用酒类进入香港，供其本人自用。

持香港身份证的旅客，则必须离港不少于24小时才可以享有以上豁免数量。



Quantities of Alcoholic Liquor and Tobacco for Incoming Passengers

Alcoholic Liquor

A passenger aged 18 or above is allowed to bring into Hong Kong, for his own use, 1 litre of alcoholic liquor with an alcoholic strength above 30% by volume measured at a temperature of 20°C exempted from duty.

If the passenger holds a Hong Kong Identity Card, he must have spent 24 hours or longer outside Hong Kong.



烟草

凡年满十八岁的旅客，可以免税携带下列烟草产品进入香港，供其本人自用：

19支香烟；或

1支雪茄，如多于1支雪茄，则总重量不超过25克；或

25克其他制成烟草。



《应课税品条例》(第109章)修订已于2025年9月19日生效，香港海关提醒你：

- 私烟相关罪行，一经定罪，最高刑罚已提高至罚款港币二百万元及监禁七年；

而有关罪行已被列入《有组织及严重罪行条例》(第455章)附表1。

Tobacco

A passenger aged 18 or above is allowed to bring into Hong Kong, for his own use, the following quantity of tobacco products exempted from duty:

- 19 cigarettes; or
- 1 cigar or 25 grams of cigars; or
- 25 grams of other manufactured tobacco



The Dutiable Commodities Ordinance (Cap. 109) amendments took effect on 19 September, 2025.

Hong Kong Customs reminds you:

- The maximum penalty for engaging in illicit cigarette activities has been raised to a HK\$2 million fine and seven-year imprisonment; and the relevant offences have been listed under Schedule 1 to the Organized and Serious Crimes Ordinance (Cap. 455).

红通道

入境旅客在下列情况下，应使用入境管制站的申报通道向海关人员作出申报：

← 并不合资格享有免税优惠但携有应课税品，又或携有超逾其个人免税优惠数量的应课税品。

使用申报通道时，入境旅客 —

← 须就其已申报但并不享有免税优惠的应课税品，又或已申报但超逾其个人免税优惠数量的应课税品，缴付税款/让海关人员充公有关应课税品。

← 跨境司机不享有免税优惠。 →

申报要用红通道

旅客如携带超逾豁免数量的应课税品入境，应使用**红色通道**向海关人员申报。

如旅客没有作出正确申报，可被检控或处以罚款(港币**五千元**，另加有关应课税品须缴税款的**五倍**)。

Red Channel

Passengers should enter **the Goods to Declare Channel** at an entry point to make declaration to Customs officers if they are:

 having dutiable commodities but not entitled to duty-free concessions, or having dutiable commodities exceeding their duty-free concessions upon their arrival.

At the Goods to Declare Channel, passengers are liable to:

 duty payment on/confiscation of the declared dutiable commodities not entitled for duty-free concessions or in excess of duty-free concessions.

 Cross-boundary drivers are not entitled to the duty-free concessions. 

Declare Goods at Red Channel

Passengers bringing in dutiable goods in excess of the exempted quantities should enter the **Red Channel** and make a declaration to Customs officers.

Passengers failing to make an accurate declaration are liable to prosecution or a penalty (**HK\$5,000** plus a penalty **5 times** the duty payable on the dutiable goods concerned).



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