



HONG KONG

Customs hints on importing motor vehicles into Hong Kong

Motor vehicles herein refer to private cars, motor cycles and motor tricycles. All right-hand drive private cars, motor cycles and motor tricycles imported into Hong Kong seeking first registration with the Transport Department are required to comply with the following requirements:

1) ENVIRONMENTAL STANDARDS:

You are required to prove that your motor vehicle fully complies with the Exhaust & Noise Emission Standards, and to submit the application form to the Environmental Protection Department for prior approval with all original supporting documents as follows:

- Certificate of conformity issued by the motor vehicle manufacturer
- Exhaust emission test report issued within six months by a recognized motor vehicle emission testing laboratory
- Completed Noise Emission Certificate General Approval (NECGA) Form certified by a noise testing laboratory or a competent person
- Any other supporting documents acceptable by the Environmental Protection Department.

➤ **Exemption:**

If you seek exemption from the emission requirements, you are required to fulfill the following requirements before an exemption can be considered:

- Owned and used the motor vehicle for a period of not less than 6 months immediately prior to the application
- Have a driving license for a period of not less than 6 months issued by the country from where the motor vehicle was last registered
- Have resided for a period of not less than 6 months in the country from where the motor vehicle was last registered
- Have reasons for importing the motor vehicle into Hong Kong, such as home delivery, local employment or studies for at least 6 months, or permanent residence, etc.
- Have not enjoyed such exemption in the previous 5 years.

Submit the application form to the Environmental Protection Department with the following documents:

- Copy of Motor Vehicle Registration documents showing that you are the owner
- Copy of your driving license issued by the country from which the motor vehicle is imported with highlights on the date of issuance
- Proof of residence for more than six months in the country from which the motor vehicle is imported, such as utility bills, telephone bills, etc.
- Documents showing your rights of residence in Hong Kong, such as permanent resident, working visa, student visa, etc.
- Other documents which can support your application



➤ **Classic Motor Vehicles:**

Classic motor vehicles for collection purpose seeking exemption from the emission requirements must be manufactured at least 20 years before the date of application, and the engine must be the original engine and powered by unleaded petrol only. Submit the following documents together with the application form:

- Copy of Motor Vehicle Registration documents showing date of manufacture, or any other documents showing the same
- Documents showing that the motor vehicle is powered by unleaded petrol only

NOTE : No exemption from the emission requirements will be granted for diesel motor vehicle. You must obtain prior approval and exemption from the Environmental Protection Department before shipping your motor vehicle into Hong Kong. Please note that the exemption from the emission requirements is at the sole discretion of the Director of Environmental Protection, and additional requirements may be imposed. You should also bear in mind that if your application is not approved, the motor vehicle will need to show emission compliance before it can be registered in Hong Kong. Any loss incurred as a result of application being declined will be totally at your own risk.

➤ **Approval for Exemption:**

An Approval Letter will be issued by the Environmental Protection Department when your application is approved for exemption from emission requirements.

2) IMPORTATION:

All right-hand drive private cars, motor cycles and motor tricycles imported into Hong Kong are subject to the First Registration Tax when you register the motor vehicle in Hong Kong. You are required to submit the application form to Customs & Excise Department together with the following documents:

- Purchase invoice
- Ocean Bill of Lading
- Delivery note
- Original Motor vehicle Registration documents
- Valid insurance certificate.

All this information will facilitate the Customs & Excise Department to determine the First Registration Taxable value of your motor vehicle.

➤ **Depreciation:**

If the imported motor vehicle has previously been registered in your name in a foreign country, during the assessment of the First Registration Taxable value, depreciation of the purchase price of the motor vehicle will be allowed (in months) from the date of registration in the foreign country to the date of importation into Hong Kong.



➤ **Petrol Engine:**

In case of a petrol-engine motor vehicle, a depreciation rate of 25% per annum on a reducing balance basis will be applied.

➤ **Diesel Engine:**

In the case of a diesel-engine motor vehicle, the depreciation rate will be 20% per annum.

➤ **Taxable Value:**

Where the declared value is considered incapable of reflecting the market value of the motor vehicle, including the incidental freight and insurance, the First Registration Taxable value shall be determined by the Customs & Excise Department with regards to the age of the motor vehicle, the retail price in the place of origin, and the cost of all materials and work necessary to put the motor vehicle into the state to meet the First Registration requirements, less any deduction for the value of the exempted accessories.

Under the Motor Vehicles Ordinance (First Registration Tax) Chapter 330, an importer of a motor vehicle for use in Hong Kong shall file an Import Return CED336 (and CED 336A on importation for personal use) within 30 days of the importation of the motor vehicle to Motor Vehicles Valuation Group, Customs and Excise Department. An Importer who fails to submit an Import Return within 30 days of importation of his motor vehicle is liable on conviction to a fine of HK\$500,000.00 and to imprisonment for 12 months. Following the submission of your Import Return, you will receive a "Notification of Motor Vehicle Provisional Taxable Value" of your motor vehicle from the Customs and Excise Department. The Notification should be produced on first registration of your motor vehicle in the Transport Department.

3) MOTOR VEHICLE EXAMINATION:

Upon arrival of your motor vehicle in Hong Kong, you should arrange with the Motor Vehicle Examination Centre for the examination. You are required to bring along the Approval Letter issued by the Environmental Protection Department to show that your motor vehicle has complied with the Exhaust & Noise Emission Standards, and pay the appropriate fees for the examination.

All imported motor vehicles should undergo a smoke test during the examination. At your request and expenses, Asian Express can arrange the delivery of your motor vehicle to the Government appointed Examination Centre for a Roadworthiness Test. A Certificate of Roadworthiness will be issued by the Examination Centre when your motor vehicle has passed the test. However, if your motor vehicle has not passed the test and requires a second Roadworthiness Test, we can arrange delivery of the motor vehicle to your specified garage for repairing and thereafter, picking up and re-delivering it back to the Examination Centre for another Roadworthiness Test.



4) **REGISTRATION & LICENSING:**

Once you have the Approval Letter from the Environmental Protection Department, the Certificate of Roadworthiness Test and the Notification Letter from the Customs & Excise Department, you can then proceed to register your motor vehicle with the Transport Department. You should complete the application form and submit it to the Transport Department together with the following documents and thereafter, paying the First Registration Tax and License Fee:

➤ **Documents Required for Registration:**

- Commercial document such as payment receipt to prove the costs of the motor vehicle as well as its ownership
- Ocean Bill of Lading
- The original motor vehicle Registration documents to prove the date of first registration outside Hong Kong and ownership
- If the above three documents are not in English or Chinese, an English or Chinese translation prepared by a consulate must together be produced
- Your identity documents to prove the motor vehicle's ownership
- The Approval Letter from the Environmental Protection Department granting exemption from complying with motor vehicle emission standards (if applicable)
- Certificate of Roadworthiness
- Notification Letter from Customs & Excise on the First Registration Taxable value
- Valid insurance certificate for your motor vehicle

➤ **Calculation of First Registration Tax:**

▪ **Private Cars (Petrol):**

- 40% on the first HK\$150,000.00 of assessed value
- 75% on the next HK\$150,000.00 of assessed value
- 100% on the next HK\$200,000.00 of assessed value
- 115% on the remainder of assessed value

▪ **Motor Cycles & Motor Tricycles:**

- 35% of the assessed value

➤ **License Fee:**

▪ **Private Cars (Petrol):**

- HK\$3,929.00 per year for under 1,500 c.c.
- HK\$5,794.00 per year for 1,501 to 2,500 c.c.
- HK\$7,664.00 per year for 2,501 to 3,500 c.c.
- HK\$9,534.00 per year for 3,501 to 4,500 c.c.
- HK\$11,329.00 per year for over 4,500 c.c.

▪ **Motor Cycles & Motor Tricycles:**

- HK\$1,314.00 per year



As the road system in Hong Kong is different from those left-hand drive countries, application or the registration and licensing of a left-hand drive motor vehicle for use in Hong Kong will not be accepted by the Transport Department (TD) unless there are special circumstances. It is strongly advised to enquire EPD / TD to confirm if there are any restrictions and requirements on importation of the type of motor vehicle (e.g. left-hand drive motor vehicle, diesel engine etc.) you intend to import into Hong Kong.

Please refer to the websites of EPD / TD listed below for information details:

➤ **Environmental Protection Department:**

www.epd.gov.hk

enquiry@epd.gov.hk

Phone: (852) 2835 1018

➤ **Transport Department:**

www.td.gov.hk

tdenq@td.gov.hk

Phone: (852) 2804 2631

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