

## HONG KONG

### Customs hints & clearance procedures on importing motor vehicles into Hong Kong

All right-hand drive motor vehicles imported into Hong Kong seeking first registration with the Transport Department are required to comply with the following requirements:

A) Environmental Standards: You are required to prove that your 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:

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

#### Exemption:

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

1. Owned and used the vehicle for a period of not less than 6 months immediately prior to the application;
2. 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;
3. Have resided for a period of not less than 6 months in the country from where the motor vehicle was last registered;
4. Have reasons for importing the vehicle into Hong Kong, such as home delivery, local employment or studies for at least 6 months, or permanent residence, etc;
5. Have not enjoyed such exemption in the previous 5 years.

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

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

#### Classic Vehicles:

Classic 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:

1. Copy of Vehicle Registration documents showing date of manufacture, or any other documents showing the same;
2. Documents showing that the vehicle is powered by unleaded petrol only.

#### Important Notes:

No exemption from the emission requirements will be granted for diesel vehicles. You must obtain prior approval and exemption from the Environmental Protection Department before shipping your 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 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.

B) Importation: All right-hand drive vehicles imported into Hong Kong are subject to the First Registration Tax when you register the vehicle in Hong Kong. You are required to submit the application form to Customs & Excise Department together with the following documents:

- 1) Purchase invoice;
- 2) Ocean Bill of Lading;
- 3) Delivery note;
- 4) Original Vehicle Registration documents;
- 5) Valid insurance certificate.

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

Depreciation:

If the imported 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 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 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 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 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 vehicle, the retail price in the place of origin, and the cost of all materials and work necessary to put the vehicle into the state to meet the First Registration requirements, less any deduction for the value of the exempted accessories.

A Notification Letter will be issued to you by Customs & Excise Department for the First Registration Taxable value of your vehicle.

C) Vehicle Examination: Upon the arrival of your imported vehicle in Hong Kong, you should arrange with the Vehicle Examination Centre for the vehicle examination.

You are required to bring along the Approval Letter issued by the Environmental Protection Department to show that your vehicle has complied with the Vehicle Exhaust & Noise Emission Standards, and pay the appropriate fees for the vehicle examination.

All imported vehicles should undergo a smoke test during the vehicle examination. At your request and expenses, Asian Express can arrange the delivery of your vehicle to the Government appointed Examination Centre for a Roadworthiness Test.

A Certificate of Roadworthiness will be issued by the Examination Centre when your vehicle has passed the test.

However, if your vehicle has not passed the test and requires a second Roadworthiness Test, Asian Express can also arrange delivery of the vehicle to your specified garage for repairing and thereafter, picking up and re-delivering the vehicle back to the Examination Centre.

D) 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 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:

- 1) Commercial document such as payment receipt to prove the costs of the vehicle as well as Its ownership; 2) Ocean Bill of Lading; 3) The original Vehicle Registration documents to prove the date of first registration outside Hong Kong and ownership; 4) If the above three documents are not in English or Chinese, an English or Chinese Translation prepared by a consulate must together be produced. 5) Your identity documents to prove the vehicle's ownership; 6) The Approval Letter from the Environmental Protection Department granting exemption from complying with vehicle emission standards (if applicable); 7) Certificate of Roadworthiness; 8) Notification

Letter from Customs & Excise on the First Registration Taxable value; 9) A valid insurance certificate for your vehicle.

First Registration Tax:

35% on the first HK\$150,000.00 of assessed value 65% on the next HK\$150,000.00 of assessed value 85% on the next HK\$200,000.00 of assessed value 100% on the remainder of assessed value

License Fee:

HK\$3,929 per year for under 1,500 c.c. HK\$5,794 per year for 1,501 to 2,500 c.c. HK\$7,664 per year for 2,501 to 3,500 c.c. HK\$9,534 per year for 3,501 to 4,500 c.c. HK\$11,329 per year for over 4,500 c.c.

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