

Hong Kong Import Regulation

Importing a vehicle for commercial purpose

All commercial importers and distributors of vehicles should register as importers with the Customs and Excise Department within 30 days of the commencement of their business. Applicants should complete and send the Form CED335 by hand/post/e-Form submission to the Motor Vehicles Valuation Group of the Customs and Excise Department. For details, please click ([How to Apply for Registration as a Motor Vehicle Importer and/or Distributor](#)).

A registered importer who imports motor vehicles for sale in HKSAR should file an Import Return (Form CED336) with the Customs and Excise Department within 30 days of the importation of the motor vehicles and not less than 5 working days before delivery or offering for sale of the vehicles. Under the Motor Vehicles (First Registration Tax) Ordinance, an importer who violated these requirements is liable on conviction to a fine of HK\$500,000 and to imprisonment for 12 months.

A registered distributor should, before offering motor vehicles for sale or distribution, publish in writing a retail price for the make and model of the motor vehicles. He should also submit a copy of the retail price list to the Customs and Excise Department not less than 7 days before publication for valuation purpose. Please click [here](#) for a sample of the published retail price list.

For details, please click ([How to File an Import Return and a Published Retail Price List](#))

Importing a vehicle by a private individual for own use

If a motor vehicle is imported by a private individual for his own use and not for sale, registration as an importer is not required. However, the importer of the motor vehicle has to file an Import Return (Form CED336) together with a declaration (Form CED336A) to the Customs and Excise Department within 30 days of the importation of the motor vehicle. Under the Motor Vehicles (First Registration Tax) Ordinance, an importer who violated these requirements is liable on conviction to a fine of HK\$500,000 and to imprisonment for 12 months.

For details, please click ([How to File an Import Return and a Published Retail Price List](#)).

If the imported vehicle had previously been registered in the name of the importer in a foreign country, during the assessment of the provisional taxable value, depreciation of the purchase price of the vehicle will be allowed (in month) for the period from the date of registration in the foreign country to the date of importation into Hong Kong (documentary proof like overseas registration record /certificate has to be produced). In the case of a petrol-driven vehicle, a depreciation rate of 25% per annum on a reducing balance basis will be applied, whereas for a non-petrol driven vehicle, the depreciation rate is 20% per annum.

Where the declared value is considered incapable of reflecting the market value of the vehicle, including the incidental freight and insurance, the provisional taxable value shall be determined by the Customs and Excise Department having regard 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 first registration requirements.

Contacts of the Motor Vehicles Valuation Group

| Address | Telephone |
|--|------------------------|
| Room 1111, 11/F. North Point Government Offices 333 Java Road North Point, Hong Kong | 2231 4390 |
| Counter opening hours | |
| Monday - Friday | 8:45 a.m. - 12:30 p.m. |
| | 1:30 p.m. - 5:30 p.m. |

Bringing Your Car into Hong Kong

If you wish to bring your car into Hong Kong, there is no import duty. However, if you want to use it in Hong Kong, you have to register and license the vehicle. All motor vehicles for use on the roads of Hong Kong are subject to a First Registration Tax under the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330, Laws of Hong Kong). The tax is administered by the Transport Department on the basis of the published retail price.

Generally when you buy a car in Hong Kong it has already been registered, so the price includes this tax, but if you bring one in from overseas, you have to pay this tax, which is substantial, before you can use it. The tax will be assessed on the purchase price plus insurance and freight fees and any brokerage or agency fee related to the purchase and importation of the parts of the motor vehicle as declared by the importer with reference to the market value of the motor vehicle concerned.

The Schedule of First Registration Tax of Motor Vehicles under the Motor Vehicles (First Registration Tax) Ordinance (Cap. 330, Laws of Hong Kong) is reproduced as follows :

| Item | Class of Motor Vehicle | Rate of Tax(%) |
|------|--|----------------|
| 1. | Private cars - | |
| | (a) on the first \$150,000 | 35 |
| | (b) on the next \$150,000 | 65 |
| | (c) on the next \$200,000 | 85 |
| | (d) on the remainder | 100 |
| 2. | Taxis | 3.7 |
| 3. | Public light buses and private light buses | 3.7 |
| 4. | Public buses, except buses which are to be used solely in connection with operating a public bus service under the Public Bus Services Ordinance (Cap. 230) or under the Kowloon-Canton Railway Corporation Ordinance (Cap. 372) within the North-west Transit Service Area as defined in that Ordinance | 3.7 |
| 5. | Private buses, except buses which are to be used solely in connection with the training of drivers for the purposes of operating a public bus service under the Public Bus Services Ordinance (Cap. 230) or within the North-west Transit Service Area under the Kowloon-Canton Railway Corporation Ordinance (Cap. 372) | 3.7 |
| 6. | Motor cycles | 35 |
| 7. | Motor tricycles | 35 |
| 8. | (a) Goods vehicles, other than van-type light goods vehicles | 15 |
| | (b) Van-type light goods vehicle not exceeding 1.9 tonnes permitted gross vehicle weight- | |
| | (1) on the first \$ 150,000 | 35 |
| | (2) on the next \$ 150,000 | 65 |
| | (3) on the remainder | 85 |
| c. | Van-type light goods vehicle exceeding 1.9 tonnes permitted gross vehicle weight | 17 |
| 9. | Special purpose vehicles | 3.7 |