

EXPLANATORY NOTES

A. Common Categories of Exempted Articles

The following classes of goods are commonly classified as exempted articles. For full details, please refer to Regulation 3 of the Import and Export (Registration) Regulations, Chapter 60E, Laws of Hong Kong.

- (1) Any article valued at less than \$1,000, which is a sample of any product OR any article which is marked clearly as a sample of any product and is to be distributed free of charge;
- (2) Transshipment cargo consigned on a through bill of lading or a through air waybill;
- (3) Any article which is marked clearly as advertising material and is supplied free of charge;
- (4) Personal baggage including any article imported or exported otherwise than for trade or business;
- (5) Any article which is imported or exported solely for the purpose of exhibition and which is to be exported or imported after exhibition;
- (6) Gifts of a personal nature where no payment is or is to be made by the consignee thereof;
- (7) Any article which is imported or exported solely for the purpose of being used in a sports competition and which is to be exported or imported after the competition.

B. Method for Lodging Declarations

Import/export declarations are to be lodged electronically through the services provided by the service providers appointed by Government. Paper-to-electronic conversion service for declaration is also provided by the service providers through a network of service agents in Hong Kong. The service agents will send the converted electronic messages to the respective service provider for onward transmission to the Government. Further information can be obtained from the service providers through their websites, e-mail addresses and enquiry hotlines listed in Section E below.

C. Forms, Imports and Exports Declaration Charge, Clothing Industry Training Levy and Penalty Charge

At the time of lodging declaration, importer and exporter who imports/exports articles on or after 1 August 2018 is required to use the prescribed form, pay Imports and Exports Declaration Charge and/or Clothing Industry Training Levy to the Government as shown in the following table:

	Prescribed form type	Charges
Importation of non-food items	Import Declaration Form 1	(a) 20 cents in respect of the first \$46,000 of the value of the goods and 12.5 cents in respect of each additional \$1,000 or part thereof and rounded up to the nearest 10 cents; and (b) The maximum charge payable in respect of each declaration is \$200.
Importation of food items ⁽¹⁾	Import Declaration Form 1A	20 cents per declaration irrespective of the value.
Importation of articles exempted from declaration charge ⁽³⁾	Import Declaration Form 1B	Exempted from declaration charge irrespective of the value.
Exportation of Hong Kong made non-clothing items and Re-exportation	Export/Re-export Declaration Form 2	(a) 20 cents in respect of the first \$46,000 of the value of the goods and 12.5 cents in respect of each additional \$1,000 or part thereof and rounded up to the nearest 10 cents; and (b) The maximum charge payable in respect of each declaration is \$200.
Exportation of Hong Kong made clothing items ⁽²⁾	Export Declaration Form 2A	Clothing Industry Training Levy of 30 cents in respect of each \$1,000 value or part thereof in addition to the Imports and Exports Declaration Charge mentioned above.
Exportation of articles exempted from declaration charge ⁽³⁾	Export/Re-export Declaration Form 2B	Exempted from declaration charge irrespective of the value.

Notes: (1) Details specified in Appendix I of the current Hong Kong Imports and Exports Classification List (Harmonized System)

(2) Details specified in Appendix II of the current Hong Kong Imports and Exports Classification List (Harmonized System)

(3) Details specified in Regulations 8(3) & 8(4) of the Import and Export (Registration) Regulations, Chapter 60E, Laws of Hong Kong

A penalty charge calculated according to the following table is required to be paid in respect of each declaration not lodged within 14 days after the importation/exportation:

Total value of articles specified in a declaration	Penalty payable where a declaration is lodged		
	after 14 days but within 1 month and 14 days after the importation/exportation	after 1 month and 14 days but within 2 months and 14 days after the importation/exportation	after 2 months and 14 days after the importation/exportation
Not exceeding \$20,000	\$20	\$40	\$100
Exceeding \$20,000	\$40	\$80	\$200

D. Making Reply to Declaration Notice

- ◆ sending a completed electronic form “TSP101” (which is available in the website of the Census and Statistics Department (C&SD) at “www.censtatd.gov.hk/en/page_84.html”) to the e-mail address “trade-declaration@censtatd.gov.hk”;
- ◆ fax to 2877 5399; or
- ◆ mailing the reply to “Trade Statistics Processing Section, 18/F, Wanchai Tower, Hong Kong”. Please ensure your mail items bear sufficient postage before posting. Any mail items bearing insufficient postage will be returned or disposed of by the Hongkong Post.

E. Reference and Enquiry

Websites, enquiry e-mail addresses and telephone hotlines of some services relevant to lodgement of import/export declarations are listed below:

Organisation	Service	Websites / E-mail Address	Enquiry Hotline
Brio Electronic Commerce Limited	Electronic Declaration Service, Paper-To-Electronic Declaration Service	www.brio.com.hk helpdesk@brio.com.hk	2111 1611
Global e-Trading Services Limited	Electronic Declaration Service, Paper-To-Electronic Declaration Service	www.ge-ts.com.hk enquiry@ge-ts.com.hk	8201 0082
Tradelink Electronic Commerce Limited	Electronic Declaration Service, Paper-To-Electronic Declaration Service	www.tradelink.com.hk mktsales@tradelink.com.hk	2917 8888
Census and Statistics Department	Matters relating to completion and lodgement of import/export declarations	www.censtatd.gov.hk/en/page_94.html trade-declaration@censtatd.gov.hk	2877 1818 Declaration Notice matters, press “2” and then “1” after selection of language
Customs and Excise Department	Verification and assessment on import/export declarations, permits for dutiable commodities, licences for dutiable commodities	www.customs.gov.hk customsenquiry@customs.gov.hk	2815 7711
Trade and Industry Department	Import/export licences for textiles and non-textiles goods, certificates of origin, information on tariff and import regulations of other countries	www.tid.gov.hk enquiry@tid.gov.hk	2392 2922