常見問題

問 1. 有關報關的法律規定是怎樣的？

答 1. 根據進出口（登記）規例的規定，凡將物品進口或出口的人士，除豁免報關物品外，必須在物品進口或出口後 14 天內向海關關長遞交一份資料正確及齊備的進口或出口／轉口報關單。任何人士如未有遞交所需報關單或在報關單上故意虛報或粗心大意填錯任何細節，均有可能被檢控。

問 2. 進／出口報關的限期是多少？

答 2. 進／出口報關須在有關物品進／出口後的 14 天內遞交。

問 3. 14 天的限期是怎樣計算的？

答 3. 14 天的限期是以進／出口日期的翌日作為第一天起計 14 天，其間的公眾假期亦計算在內。但如第 14 天剛巧是公眾假期、8 號或以上烈風信號懸掛或黑色暴雨信號懸掛，該限期將順延到不是公眾假期、8 號或以上烈風信號或黑色暴雨信號懸掛的下一天。

問 4. 怎樣遞交進／出口報關單?

答 4. 由 2000 年 4 月 1 日起，進／出口報關單須以電子方式，透過指定服務供應商提供的服務遞交。服務供應商亦提供服務替有需要的人士把紙張報關資料轉換為電子信息傳送至政府。

問 5. 如果我想以一個特定的電子郵箱收取政府發出的報關通知書，應怎樣做？

答 5. 如果你想以一個特定的電子郵箱收取報關通知書，請致電進／出口報關單及貨物艙單查詢熱線 2877 1818 （於選擇語言後先按按鈕「3」，跟着按「4」）與政府統計處貿易資料處理組聯絡。

Frequently Asked Questions

Q1. What are the requirements of law on import/export declaration?

A1. Under the Import and Export (Registration) Regulations, every person who imports or exports any article other than an exempted article is required to lodge with the the Commissioner an accurate and complete import or export/re-export declaration within 14 days after the importation or exportation of the article. Prosecution may be initiated against any person who fails to lodge the required declaration, or knowingly or recklessly lodges any declaration that is inaccurate in any material particular.

Q2. What is the time limit for lodgement of import/export declaration?

A2. An import/export declaration should be lodged within 14 days after the importation/exportation of the article.

Q3. How is the time limit of 14-day computed?

A3. The 14-day is computed with the day following the date of importation/exportation as Day 1. Then count to Day 14 inclusive of intervening public holidays. However, if Day 14 happens to be a public holiday, a gale warning day (i.e. typhoon signal no. 8 or higher hoisted), or a black rainstorm warning day, the time limit shall extend to the next following day not being a public holiday, a gale warning day, or a black rainstorm warning day.

Q4. How can I lodge import/export declarations?

A4. Starting from 1 April 2000, import/export declarations can only be lodged electronically through the services provided by specified service providers. Service is also provided to convert paper declaration information into electronic messages if necessary.

Q5. What should I do if I want to specify an electronic mail box to receive declaration notices issued by the Government?

A5. If you want to specify an electronic mail box to receive declaration notices, please contact the Trade Statistics Processing Section of the Census and Statistics Department by dialling the Import/Export Declaration and Cargo Manifest Enquiry Hotline at 2877 1818 (press "3" and then "4" after selection of language).

問 6. 電子進／出口報關是如何辦理的?

答 6.

(a) 直接電子報關服務

報關單須以電子方式，透過下列政府委聘的服務供應商（簡稱服務供應商）提供的服務遞交：

> 標奧電子商務有限公司（簡稱「標奧」）
> 查詢熱線: 2111 1611
> 網址: http://www.brio.com.hk

> 商貿易服務有限公司（簡稱「商貿易」）
> 查詢熱線: 8201 0082
> 網址: http://vip.ge-ts.com.hk

> 貿易通電子貿易有限公司（簡稱「貿易通」）
> 查詢熱線: 2917 8888
> 網址: http://www.tradelink.com.hk

凡將物品進／出口的人士向服務供應商登記後，便可利用其提供的前端服務配套，例如用戶軟件或網上電子報關表格，把需要的資料編成規定格式的信息。加上有效的電子簽署，電子報關單便可傳送到服務供應商的系統。

若報關單符合格式要求，並得到服務供應商的系統接納，系統便會發出「收妥信息」給報關人士，報關單的電子信息亦會即時傳送到政府的系統。報關人士將會與有關的服務供應商結算所需繳交的政府報關費及服務供應商服務費。

另一方面，若報關單不被服務供應商的系統接納而退回，系統便會發出「錯誤信息」給報關人士。報關人士必須作出適當處理後再遞交報關單。凡將物品進／出口的人士必須注意，任何未能在物品進口或出口後 14 天內遞交的報關單需要繳付逾期報關罰款及有可能被檢控。

(b) 經指明代理人的紙張轉電子報關服務

服務供應商亦透過分布本港各區的服務代理網絡，提供不同的服務把紙張報關單資料轉為電子信息。凡將物品進／出口的人士只需填寫一份特定的紙張報關授權表格，服務代理便會將填寫在表格上的資料轉為電子信息，經有關服務供應商再傳送到政府。各服務代理處理紙張轉電子報關服務所需時間不同，而有關服務亦將收取額外服務費用。

Q6. What are the procedures of lodging import/export declarations electronically?

A6.

(a) Direct Electronic Declaration Service

Declarations are to be lodged electronically through the services provided by the following service providers (SP) appointed by the Government:

> Brio Electronic Commerce Limited (Brio)
> Enquiry Hotline : 2111 1611
> Website : http://www.brio.com.hk

> Global e-Trading Services Limited (Ge-TS)
> Enquiry Hotline : 8201 0082
> Website : http://vip.ge-ts.com.hk

> Tradelink Electronic Commerce Limited (Tradelink)
> Enquiry Hotline : 2917 8888
> Website : http://www.tradelink.com.hk

After registration with SP, importers/exporters may make use of the front-end solutions provided, such as end-user software or web-form, to compile the necessary information into structured declaration messages as required. With proper electronic signature, the electronic declarations can be sent to the SP's system.

If a declaration is in order and accepted by the SP's system, the declarant will receive an "acknowledgement message" from the system while the declaration message will be transmitted to the Government's system. The payment of relevant Government charges and the SP transaction fees will be settled between the declarant and the respective SP.

On the other hand, if a declaration is rejected by the SP's system, the declarant will receive an "error message". The declarant therefore has to re-submit the declaration after completion of appropriate follow-up action. Importers/exporters should note that they have to pay late lodgement charge and may be liable to prosecution if they fail to lodge the required import or export/re-export declaration within 14 days after the importation or exportation of the article.

(b) Paper-to-electronic Conversion Service via Specified Agents

Paper-to-electronic conversion service for declaration is also provided by SP through a network of service agents in Hong Kong. Importers/exporters have to complete a specified paper authorisation form. The service agents will convert the information into electronic messages and send them to the respective SP for onward transmission to the Government. The processing time for such conversion service required by individual service agent is different and an extra service charge will be incurred.

問 **7.** 報關應用哪些表格？

答 7. 報關時必須使用下列指定的進口或出口報關表格：

(i) 一般進口物品：報關表格一

(ii) 進口食品：報關表格一 A

(iii) 獲豁免繳付報關費的進口物品：報關表格一 B

(iv) 一般出口或轉口物品：報關表格二

(v) 出口香港法例第 318 章工業訓練（製衣業）條例附表 1 所列的香港製造的成衣製品：報關表格二 A

(vi) 出口／轉口獲豁免繳付報關費的物品：報關表格二 B

問 **8.** 我怎樣可以知道有關物品的貨物編號的資料？

答 8. 你可查閱以下有關香港貨物協調制度的刊物：

《香港進出口貨物分類表（協調制度）2017 年版》（共兩冊）及其後有關的修訂可於政府統計處網站（網址：http://www.censtatd.gov.hk/trader/declaration/index_tc.jsp）免費下載。

除查閱以上刊物外，你亦可致電貨物編號查詢熱線 3178 8933 向政府統計處查詢或於政府統計處網站（網址：http://www.censtatd.gov.hk/trader/hscode/index_tc.jsp）尋找所需的香港貨物協調制度編號。

問 **9.** 「香港離岸價值」的定義是什麼？

答 9.「香港離岸價值」是指計至貨物裝運在離港船隻、車輛或飛機上的所有成本，包括貨物的成本價值及其他費用。所有價值須以港幣計算。

問 **10.** 「香港到岸價值」的定義是什麼？

答 10.「香港到岸價值」是指貨物抵達香港時的所有成本，包括貨物的成本價值、保險費、運費及其他費用。所有價值須以港幣計算。

Q7. What forms should be used for declarations?

A7. The following prescribed import or export declaration forms are to be used :

(i) For general imports : Form 1

(ii) For imports of food items : Form 1A

(iii) For imports of articles exempted from declaration charge : Form 1B

(iv) For general exports or re-exports : Form 2

(v) For exports of Hong Kong made clothing and footwear items specified in Schedule 1 to the Industrial Training (Clothing Industry) Ordinance, Chapter 318 : Form 2A

(vi) For exports/re-exports of articles exempted from declaration charge : Form 2B

Q8. Where can I find the information on the commodity code for an article?

A8. You may refer to the following publications of the Hong Kong Harmonized System (HKHS):

Hong Kong Imports and Exports Classification List (Harmonized System) 2017 Edition (comprising two volumes) and its subsequent amendments which can be downloaded free of charge from the website of the Census and Statistics Department (Website: http://www.censtatd.gov.hk/trader/declaration/index.jsp).

In addition to the above publications, you may also call the Commodity Code Enquiry Hotline at 3178 8933 for the enquiry of HKHS commodity codes or find the required HKHS commodity codes on the website of the Census and Statistics Department (Website: http://www.censtatd.gov.hk/trader/hscode/index.jsp).

Q9. What is the definition of "FOB Value HK"?

A9. "FOB Value HK" represents the full cost of the goods up to loading of the goods on to the exporting vessel, vehicle or aircraft, including the cost of goods and any other charges. The value should be in HONG KONG DOLLARS.

Q10. What is the definition of "CIF Value HK"?

A10. "CIF Value HK" represents the full cost of goods up to arrival in Hong Kong, including the cost of goods, insurance, freight and any other charges. The value should be in HONG KONG DOLLARS.

問 **11.** 我怎樣可以更正已遞交的進／出口報關單？

答 11. 更正已遞交的進／出口報關單內的資料，需要以電子方式將有關修訂傳送至政府。

如經電子報關服務代理報關，請填妥由電子報關服務代理印備的報關資料修訂表格，並將有關表格交回該服務代理，以電子方式傳送至政府。但是，報關表格的種類是不可修改的。

問 **12.** 如果我錯用了進／出口報關表格報關，應作出什麼跟進工作？

答 12. 你必須就錯用報關表格一事向政府提交書面通知。在通知書上，你應該提供有關詳情，清楚列明錯用報關表格的原因，並在有需要時提交佐證文件（例如提單）。書面通知可以送達以下地址：

> 香港灣仔港灣道 12 號
> 灣仔政府大樓 18 樓
> 政府統計處
> 貿易資料處理組

或傳真至 2877 5399。

書面通知亦可以電子方式送交。你可在有關的報關單上"報關備註／修訂原因"一欄中述明詳情，並經指定服務供應商向政府提交。不過請注意，提交這類通知是不可填寫於"貨物項目"中。

當政府收到通知書後，會個別審核每宗個案。如有需要，政府會告知你需要作出的跟進（例如提交額外佐證文件，以供審核）。如懷疑個案涉及欺詐意圖，香港海關會作出跟進。

如果你是紙張轉電子報關服務的用戶，並希望經指定服務代理通知政府錯用報關表格，便應填妥修訂表格，以提交書面通知。有關的修訂表格可向服務代理索取，填妥後應送交有關的服務代理，由其以電子方式轉交政府。

Q11. How can I make amendments to the lodged import/export declarations?

A11. Amendments to any lodged import/export declarations have also to be sent to the Government electronically.

If you wish to amend a declaration lodged via a service agent, you should complete an Authorisation for Submission of Import/Export Declaration Amendment Form, which can be obtained from the service agent and submit it to the service agent for forwarding to the Government electronically. However, change of form type is not allowed.

Q12. What should I do if I have used a wrong import/export declaration form for lodging declaration?

A12. You are required to submit a written notification to the Government if you have used a wrong declaration form. In the notification, you should provide the details, state clearly the reason(s) for using the wrong declaration form and present the supporting documents (e.g. bill of lading) if situation requires. The written notification can be addressed to:

> Trade Statistics Processing Section
> Census and Statistics Department
> 18/F, Wanchai Tower
> 12 Harbour Road, Wan Chai
> Hong Kong

Or by fax to 2877 5399.

Written notification can also be sent through electronic means. In the declaration concerned, you can input the details in the data field "Declaration Remark/Amendment Reason" at declaration level and then submit it to the Government via your service provider. It should however be noted that the notification must not be stated at goods item level.

Upon receiving the notification, the Government will review it under case by case mechanism and inform you if follow up action is required (e.g. submission of additional supporting documents for review). Cases which are suspicious of involving fraudulent intent will be followed up by the Customs and Excise Department.

If you are the user of the paper-to-electronic declaration conversion service and wish to notify the Government about using of the wrong declaration form via your appointed service agent, you should file the written notification by completing an amendment form, which can be obtained from the service agent, and submit it to the relevant service agent for forwarding to the Government electronically.

根據香港法例第 60E 章《進出口（登記）規例》第(4)及(5)條，如呈交的進／出口報關單在任何方面不完整，關長可拒絕接受該報關單，直至該報關單各項目均填妥為止，而被關長拒絕接受的報關單均被當作未向關長呈交。倘若你錯用進／出口報關表格，可能會受到檢控，並須補回正確的報關單和繳付逾期報關罰款。

問 13. 什麼是由「道路貨物資料系統」到進／出口報關單的數據繼承功能？

答 13. 「道路貨物資料系統」是香港海關為陸路貨物清關而建立的資訊科技系統。為減省業界輸入資料的工作，減少輸入資料時出現錯漏的機會，以及提高數據質素，業界可在填報進／出口報關單時重用已輸入「道路貨物資料系統」的 11 項資料，詳情如下：
(i)   收貨人名稱;
(ii)   收貨人地址;
(iii)   貨櫃編號;
(iv)   貨物說明;
(v)   包裝種類;
(vi)   包裝件數;
(vii) 數量（即淨重或容積）;
(viii) 數量單位;
(ix)   車輛登記號碼;
(x)   海關貨物編號(CCRN); 及
(xi)   單一貨物代碼(UCR)。

貿易商須確保重用的資料符合進／出口報關單的規定，尤其是有關貨物說明的規定。舉例說，如有一批微波爐在「道路貨物資料系統」中申報為「電器」，貿易商在進／出口報關單上重用該項資料時，須把資料修訂為「微波爐」。如申報的資料不符合進／出口報關單的規定，貿易商會被要求修訂資料。

According to Regulations (4) and (5) of the Import and Export (Registration) Regulations, Chapter 60E, Laws of Hong Kong, the Commissioner may, on the lodgement of any import/export declaration that is incomplete in any respect, refuse to accept the declaration until it is completed in every respect and upon such refusal the declaration shall be deemed not to have been lodged with the Commissioner. If you have misused import/export declaration form, you may be liable to prosecution and required to lodge the relevant declaration with payment on the late lodgement penalty.

Q13. What is Data Inheritance (DI) function from "Road Cargo System" (ROCARS) to import/export declaration?

A13. ROCARS is an IT system developed by the Customs and Excise Department for the customs clearance of road cargoes. To save traders' data input efforts, reduce input errors and enhance data quality, traders can reuse 11 data items inputted in ROCARS for preparing import/export declaration. The 11 data items are:

(i)   Consignee's Name;
(ii)   Consignee's Address;
(iii)   Container Number;
(iv)   Goods Description;
(v)   Type of Packages;
(vi)   Number of Packages;
(vii) Quantity of Goods (i.e. Net Weight or Gross Volume);
(viii) Unit of Quantity;
(ix)   Vehicle Registration Number;
(x)   Customs Cargo Reference Number (CCRN); and
(xi)   Unique Consignment Reference (UCR).

Traders should ensure that the reused data fulfil the requirements of import/export declaration, especially in the regard of goods description. For example, for a consignment of microwave ovens, if "electrical appliances" is declared in ROCARS and is reused for import/export declaration, then the trader should amend it to "microwave ovens". Traders will be requested to make amendments if the import/export declaration made does not meet the requirements.