

香港特別行政區政府
商務及經濟發展局
工商及旅遊科

香港添馬添美道二號
政府總部西翼二十三樓



COMMERCE, INDUSTRY AND TOURISM BRANCH
**COMMERCE AND ECONOMIC
DEVELOPMENT BUREAU**
GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION

23/F, WEST WING
CENTRAL GOVERNMENT OFFICES
2 TIM MEI AVENUE
TAMAR, HONG KONG

10 August 2018

By email

Council Business Division 1
Legislative Council Complex
1 Legislative Council Road
Central, Hong Kong
(Attn.: Mr Raymond SZETO)

Dear Mr Szeto,

Finance Committee
Follow-up action arising from the meeting on 17 July 2018
FCR(2018-19)42

Thank you for your email of 19 July 2018, requesting information on the number of cases penalised for late lodgement of import and export declarations, as a follow up to the Finance Committee discussion on the captioned document. We have consulted the Customs and Excise Department and would like to provide the following information for Members' reference.

As required by law, an import/export declaration should be lodged within 14 days after the importation/exportation of the articles. Otherwise, the importers/exporters concerned would be subject to a late lodgement penalty.

The table below sets out the number of overdue declarations verified by the Government and the late lodgement penalty imposed on the relevant importers/exporters in the past three years.

	2015	2016	2017
Number of overdue declarations verified (the percentage of these declarations among the overall number of processed declarations is in brackets)	128,542 (0.66%)	135,507 (0.68%)	149,832 (0.74%)
Late lodgement penalty imposed	\$7.0 million	\$9.4 million	\$9.5 million

Yours sincerely,



(Sabrina LAW)
for Secretary for Commerce and
Economic Development

c.c. Commissioner of Customs and Excise
(Attn: Ms Gloria CHIU)