

Import and Export Ordinance

Resolution

(Under section 31(4) of the Import and Export Ordinance (Cap. 60))

Resolved that the Import and Export (Registration) (Amendment) Regulation 2018, made by the Chief Executive in Council on 29 May 2018, be approved.

Import and Export (Registration) (Amendment) Regulation 2018

(Made by the Chief Executive in Council under section 31 of the Import and Export Ordinance (Cap. 60) subject to the approval of the Legislative Council)

1. Commencement

This Regulation comes into operation on 1 August 2018.

2. Import and Export (Registration) Regulations amended

The Import and Export (Registration) Regulations (Cap. 60 sub. leg. E) are amended as set out in sections 3, 4 and 5.

3. Regulation 8 amended (charges payable on lodgement of declarations)

(1) Regulation 8(1)—

Repeal everything before subparagraph (a)

Substitute

“(1) Subject to paragraph (1AA), a person who lodges an import declaration under regulation 4(1) or an export declaration under regulation 5(1) must pay—”.

(2) Regulation 8(1)(b), Chinese text, before “根據”—

Add

“屬”.

(3) After regulation 8(1)—

Add

“(1AA) A charge payable under paragraph (1) in respect of a declaration must not exceed \$200.”.

4. Regulation 10 amended (assessment of extra charges in certain circumstances, penalties and appeals)

(1) Regulation 10, Chinese text, heading—

Repeal

“額外費用的估計、”

Substitute

“評估額外費用；”.

(2) Regulation 10—

Repeal paragraph (1)

Substitute

“(1) If the Commissioner has reason to believe that a person who has lodged a declaration under regulation 4(1) or 5(1) has understated the value of an article (or aggregate value of articles) in the declaration so that the amount of the charge that would otherwise have been payable under regulation 8 (if regulation 8(1AA) had not been enacted) is reduced, the Commissioner may—

(a) assess the extra charge that would have been payable under regulation 8 if—

(i) regulation 8(1AA) had not been enacted; and

(ii) the value had not been understated;

(b) impose a penalty (not more than 20 times the extra charge) that the Commissioner considers appropriate, subject to a maximum amount of \$10,000; and

(c) require, by notice, the person to pay the extra charge and (if imposed) the penalty.”.

(3) After regulation 10(5)—

Add

- “(6) The following are recoverable as a civil debt due to the Government—
- (a) an extra charge assessed under paragraph (1)(a) or (if applicable) the extra charge as upheld, increased or reduced under paragraph (2C) or (4);
 - (b) a penalty imposed under paragraph (1)(b) or (if applicable) the penalty as upheld, increased or reduced under paragraph (2C) or (4); and
 - (c) a penalty imposed under paragraph (4).”.

5. Regulation 17 added

After regulation 16—

Add

“17. Application of Import and Export (Registration) (Amendment) Regulation 2018

- (1) Regulations 8 and 10, as amended by the Import and Export (Registration) (Amendment) Regulation 2018, apply in relation to—
 - (a) import declarations relating to articles imported after the specified time; and
 - (b) export declarations relating to articles exported (including re-exported) after the specified time.
- (2) In this regulation—
specified time (指明時間) means the time at which the Import and Export (Registration) (Amendment) Regulation 2018 commences.”.



Clerk to the Executive Council

COUNCIL CHAMBER

29 May 2018

Explanatory Note

This Regulation amends—

- (a) regulation 8 of the Import and Export (Registration) Regulations (Cap. 60 sub. leg. E) (*Regulations*) to impose a ceiling of \$200 on the charge payable for an import or export declaration; and
- (b) regulation 10 of the Regulations to clarify how the extra charge and penalty are to be assessed if the value of the article (or aggregate value of the articles) specified in an import or export declaration has been understated.

2. The Regulation also—

- (a) provides that the amended regulations 8 and 10 of the Regulations apply in relation to declarations relating to articles imported or exported (including re-exported) after the Regulation commences; and
- (b) makes certain textual improvements to regulations 8 and 10 of the Regulations.