

Chapter:	330	MOTOR VEHICLES (FIRST REGISTRATION TAX) ORDINANCE	Gazette Number	Version Date
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		Long title		30/06/1997
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To impose a tax to be paid on the first registration of certain motor vehicles and to provide for matters connected with the purpose aforesaid.

[23 June 1961]

(Originally 24 of 1961)

Section:	1	Short title		30/06/1997
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This Ordinance may be cited as the Motor Vehicles (First Registration Tax) Ordinance.

Section:	2	Interpretation	19 of 2004	01/08/2004
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(1) In this Ordinance unless the context otherwise requires- (Amended 11 of 1997 s. 2)

"accessory" (配件), in relation to a motor vehicle, does not include-

- (a) without prejudice to the generality of subsection (2), any process involving the painting or rust-proofing or like treatment of the vehicle; or
- (b) any accessory, or any accessory belonging to a class of accessories, declared in a notice under subsection (2) to be an accessory, or a class of accessories, as the case may be, to which this Ordinance shall not apply; (Added 11 of 1997 s. 2)

"associated corporation" (相聯法團), in relation to a person, means-

- (a) a corporation over which the person has control;
- (b) if the person is a corporation-
 - (i) a corporation which has control over the person; or
 - (ii) a corporation which is under the same control as is the first-mentioned person; (Added 43 of 1994 s. 2)

"associated person" (相聯繫的人) includes-

- (a) where the registered person is a natural person-
 - (i) a relative of the registered person;
 - (ii) a partner of the registered person and a relative of that partner;
 - (iii) a partnership in which the registered person is a partner;
 - (iv) a corporation controlled by the registered person, by a partner of the registered person or by a partnership in which the registered person is a partner;
 - (v) a director or principal officer of a corporation referred to in subparagraph (iv);
- (b) where the registered person is a corporation-
 - (i) an associated corporation;
 - (ii) a person who controls the corporation and where the person is a natural person, a relative of the person;
 - (iii) a partner of a person who controls the corporation and, where the person is a natural person, a relative of the person;
 - (iv) a director or principal officer of the corporation or an associated corporation and a relative of the director or principal officer;
 - (v) a partner of the corporation and, where the partner is a natural person, a relative of the partner;
- (c) where the registered person is a partnership-
 - (i) a partner of the partnership and, where the partner is a natural person, a relative of the partner;
 - (ii) a corporation controlled by the partnership, a partner in the partnership or where a partner is a natural person, a relative of the partner;
 - (iii) a corporation of which a partner is a director or principal officer;
 - (iv) a director or principal officer of a corporation referred to in subparagraph (iii); (Added 43 of 1994 s. 2)

1994 s. 2)

- "bus" (巴士) means a motor vehicle constructed or adapted for the carriage of more than 16 passengers and their personal effects; (Replaced 23 of 1983 s. 2. Amended 89 of 1988 s. 4)
- "Commissioner" (署長) means the Commissioner for Transport; (Added 13 of 1967 s. 2. Amended 30 of 1967 Schedule)
- "control" (控制、控制權) for the purposes of the definition of "associated corporation" (相聯法團) means having a controlling interest in a corporation by way of-
- (a) a shareholding of more than 50% including an interest by way of trust; or
 - (b) having the right to appoint a majority of the directors of the corporation; (Added 43 of 1994 s. 2)
- "declared value" (聲明價值) means the amount declared by a registered distributor, an employee or agent authorized by a registered distributor under section 4D(3) or other person applying for first registration of a motor vehicle as the price paid for the motor vehicle under section 4D(1); (Added 43 of 1994 s. 2. Amended 22 of 2003 s. 2)
- "disabled person" (傷殘人士) means a person who holds a certificate signed by or on behalf of the Director of Health or the Hospital Authority established under the Hospital Authority Ordinance (Cap 113) stating that the person is suffering from a permanent disease or physical disability that causes him considerable difficulty in walking and who is able to satisfy the Commissioner that he is fit to drive a motor vehicle; (Replaced 29 of 1996 s. 2)
- "distributor" (分銷商) means a distributor of motor vehicles for use in Hong Kong and includes a retailer of motor vehicles for use in Hong Kong; (Added 43 of 1994 s. 2)
- "driver operated village vehicle" (司機操作的鄉村車輛) means a motor vehicle having an overall length not exceeding 3.2 m and an overall width not exceeding 1.2 m constructed or adapted primarily for the carriage of goods on roads in rural areas or areas inaccessible or closed to other motor vehicles, in addition to the carriage of a driver only; (Added 31 of 1986 s. 8)
- "fee" (費用) includes charge; (Added 11 of 1997 s. 2)
- "first registration" (首次登記) means first registration in accordance with the provisions of the Road Traffic Ordinance (Cap 374); (Amended 79 of 1979 s. 2)
- "first registration tax" (首次登記稅) or "tax" (稅、稅款) means the tax payable under this Ordinance before a motor vehicle's first registration or otherwise in accordance with this Ordinance; (Added 43 of 1994 s. 2)
- "golf cart" (高爾夫球車) means a motor vehicle having an overall length not exceeding 3.2 m and an overall width not exceeding 1.2 m constructed or intended for use for the carriage of passengers on golf courses, in addition to the carriage of a driver; (Added 80 of 1988 s. 17)
- "goods vehicle" (貨車) means a motor vehicle which is constructed or adapted for use primarily for the carriage of goods, but does not include-
- (a) a motor tricycle or a motor cycle with or without a sidecar attached thereto;
 - (b) a driver operated village vehicle; or
 - (c) a pedestrian controlled village vehicle; (Replaced 31 of 1986 s. 8)
- "importer" (進口者) means an importer of motor vehicles for use in Hong Kong; (Added 43 of 1994 s. 2. Amended 11 of 1997 s. 2)
- "landed value" (抵岸價值) means the value of a motor vehicle landed in Hong Kong calculated by reference to the cost of the motor vehicle plus the insurance and freight paid; (Added 43 of 1994 s. 2)
- "light bus" (小型巴士) means a motor vehicle constructed or adapted for use solely for the carriage of a driver and not more than 16 persons and their personal effects, but does not include an invalid carriage, motor cycle, motor tricycle, private car or taxi; (Added 23 of 1983 s. 2. Amended 89 of 1988 s. 4; 19 of 2004 s. 6)
- "light goods vehicle" (輕型貨車) means a goods vehicle having a permitted gross vehicle weight not exceeding 5.5 tonnes; (Added 39 of 1991 s. 2)
- "locally assembled vehicle" (本地裝配汽車) means a motor vehicle that is a goods vehicle, bus, light bus or special purpose vehicle assembled in Hong Kong by adding specified additions to an imported chassis or to an imported cab and chassis; (Added 43 of 1994 s. 2)
- "manner" (方式) includes format; (Added 11 of 1997 s. 2)
- "market value" (市值), in relation to any motor vehicle, accessory or taxable warranty, means the price that the motor vehicle, accessory or taxable warranty would fetch in the open market between a buyer and a seller independent

of each other, dealing at arm's length; (Added 43 of 1994 s. 2. Amended L.N. 59 of 2003 and 22 of 2003 s. 2)

"model" (型號) includes a specific motor vehicle identified by the distributor, by reference to a chassis number or other identifying feature acceptable to the Commissioner, that may be otherwise the same as other motor vehicles; (Added 43 of 1994 s. 2)

"motor cycle" (電單車) means a two-wheeled motor vehicle with or without a sidecar; (Replaced 23 of 1983 s. 2)

"motor tricycle" (機動三輪車) means a three-wheeled motor vehicle other than-

- (a) a motor cycle with a sidecar;
- (b) a driver operated village vehicle; (Replaced 80 of 1988 s. 17)
- (c) a pedestrian controlled village vehicle; and (Replaced 80 of 1988 s. 17)
- (d) a golf cart; (Added 80 of 1988 s. 17)

(Replaced 31 of 1986 s. 8)

"motor vehicle" (汽車) means any mechanically propelled vehicle intended or adapted for use on roads, and includes the chassis of such a vehicle but does not include any conveyance for use solely on railways or tramways; (Amended 43 of 1994 s. 2)

"new motor vehicle" (新汽車) means a motor vehicle which has not been legally used on a road in Hong Kong except by the manufacturer or by an importer, distributor or retailer; (Added 43 of 1994 s. 2)

"optional accessory" (自選配件) means an accessory-

- (a) which is not fitted to a standard motor vehicle at the time when the vehicle is offered for sale; but
- (b) which may be fitted to the vehicle for an additional payment; (Added 11 of 1997 s. 2)

"passenger" (乘客) includes any person carried in a car except 1 driver;

"pedestrian controlled village vehicle" (由徒步者控制的鄉村車輛) means a motor vehicle controlled by a pedestrian, having an overall length not exceeding 3.2 m and an overall width not exceeding 1.2 m, constructed or adapted primarily for the carriage of goods on roads in rural areas or areas inaccessible or closed to other motor vehicles, and not constructed or adapted for the carriage of a driver or any passenger; (Added 31 of 1986 s. 8)

"person applying for first registration" (申請首次登記的人) means-

- (a) the purchaser of a motor vehicle; or
- (b) the importer of a motor vehicle where he is not a registered importer,

and who applies for the first registration of the motor vehicle; (Added 43 of 1994 s. 2)

"private bus" (私家巴士) means a bus used or intended for use-

- (a) otherwise than for hire or reward; or
- (b) for the carriage of passengers who are exclusively-
 - (i) the students, teachers and employees of an educational institution; or
 - (ii) disabled persons and persons assisting them,whether or not for hire or reward; (Added 23 of 1983 s. 2)

"private car" (私家車) means a motor vehicle constructed or adapted for use solely for the carriage of a driver and not more than 7 passengers and their personal effects, but does not include an invalid carriage, motor cycle, motor tricycle, golf cart or taxi; (Added 23 of 1983 s. 2. Amended 80 of 1988 s. 17)

"private light bus" (私家小巴) means a light bus used or intended for use-

- (a) otherwise than for hire or reward; or
- (b) for the carriage of persons who are exclusively-
 - (i) the students, teachers and employees of an educational institution; or
 - (ii) disabled persons and persons assisting them,whether or not for hire or reward; (Added 23 of 1983 s. 2)

"public bus" (公共巴士) means a bus, other than a private bus, which is used or intended for use for hire or reward; (Added 23 of 1983 s. 2)

"public light bus" (公共小巴) means a light bus, other than a private light bus, which is used or intended for use for hire or reward; (Added 23 of 1983 s. 2)

"published retail price" (公布零售價) means the retail price published for a motor vehicle or any part of the published retail price relating to a part of the motor vehicle under section 4A; (Added 43 of 1994 s. 2)

"registered distributor" (註冊分銷商) means a person who has registered as a distributor of motor vehicles with the

- Commissioner under section 3A(2); (Added 43 of 1994 s. 2. Amended 11 of 1997 s. 2)
- "registered importer" (註冊進口者) means a person who has registered as an importer of motor vehicles with the Commissioner under section 3A(1); (Added 43 of 1994 s. 2. Amended 11 of 1997 s. 2)
- "registered person" (註冊人) means a person who is registered as an importer or distributor under this Ordinance; (Added 43 of 1994 s. 2)
- "relative" (親屬) means the spouse, parent, child, brother or sister of the relevant person and, in determining the relationship, an adopted person is regarded as the child of both the natural parents and the adoptive parents and a step child is the child of both the natural parents and any step parent; (Added 43 of 1994 s. 2)
- "retailer" (零售商) means a retailer of motor vehicles for use in Hong Kong; (Added 43 of 1994 s. 2)
- "road" (道路) includes every highway, thoroughfare, street, lane, alley, court, square, archway, passage, path, way and place to which the public have access, either continuously or intermittently and either of right or by licence, whether the same is the property of the Government or otherwise, and a private road within the meaning of the Road Traffic Ordinance (Cap 374); (Amended 80 of 1988 s. 17; 29 of 1998 s. 105)
- "specified additions" (指明附加物) means additions of a class or type, as the Commissioner specifies by regulation, that are added to the chassis or cab and chassis to form a locally assembled vehicle; (Added 43 of 1994 s. 2)
- "special purpose vehicle" (特別用途車輛) means a motor vehicle designed, constructed or adapted primarily for a use other than the carriage on a road of goods, the driver or passengers; (Added 78 of 1988 s. 2)
- "stand or ply for hire" (停車候客) means, in respect of any motor vehicle, being on any road in motion or stopped and exhibiting any sign or signal, or having a driver who is exhibiting any sign or signal, indicating that it or any portion of it is available for hire whether on a predetermined route or otherwise;
- "standard motor vehicle" (標準汽車) means a motor vehicle offered for sale at a price published under section 4A(1)(a); (Added 11 of 1997 s. 2. Amended L.N. 59 of 2003 and 22 of 2003 s. 2)
- "taxable value" (應課稅價值) means the amount calculated as the taxable value under section 4E; (Added 43 of 1994 s. 2)
- "taxable warranty" (應課稅保證) means a warranty provided by a person in respect of a motor vehicle-
- (a) which is not included in the retail price of the vehicle published under section 4A(1)(a); and
 - (b) under which the person undertakes to provide, within a fixed period and whether subject to payment of a fee on each occasion the service is provided, any of the following services for the vehicle-
 - (i) checking the condition of the vehicle;
 - (ii) the maintenance of equipment, parts, components or accessories;
 - (iii) the repair or replacement of defective equipment, parts, components or accessories; or
 - (iv) remedying any defective process involving painting or rust-proofing or like treatment,and includes a warranty provided by a registered distributor or an associated person the retail price of which is published under section 4A(1)(c); (Added L.N. 59 of 2003 and 22 of 2003 s. 2)
- "taxi" (的士) means any motor vehicle, constructed or adapted for use solely for the carriage of a driver and not more than 5 persons and their personal effects, which stands or plies for hire and in which the passengers are carried for hire or reward under a contract express or implied for the use of the vehicle as a whole at a rate indicate by the taximeter; (Amended 23 of 1983 s. 2)
- "taximeter" (的士計程錶) means any appliance for measuring the time or distance for which a taxi is used, or for measuring both time and distance, or for recording the fare by time or distance or by a combination of time and distance, which is for the time being approved for the purpose by the Commissioner; (Amended 13 of 1967 s. 2)
- "transfer of additions" (轉換附加物) means the transfer of additions that come within classes or types of specified additions from the chassis or cab and chassis of one locally assembled vehicle to another chassis or cab and chassis to form another locally assembled vehicle; (Added 43 of 1994 s. 2)
- "van-type light goods vehicle" (客貨車) means a light goods vehicle constructed with a fully enclosed body which is an integral part of the vehicle. (Added 39 of 1991 s. 2)
- (Amended 43 of 1994 s. 2; 11 of 1997 s. 2; L.N. 59 of 2003 and 22 of 2003 s. 2)
- (2) The Commissioner may, by notice in the Gazette, and subject to such conditions, if any, as are specified in the notice, declare an accessory, or a class of accessories, including any process or modification relating to a motor vehicle, not to be an accessory, or a class of accessories, as the case may be, for the purposes of this Ordinance. (Added 11 of 1997 s. 2)

(3) It is hereby declared that a notice under subsection (2) is subsidiary legislation. (Added 11 of 1997 s. 2)

Section:	3	(Repealed 43 of 1994 s. 3)		30/06/1997
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Section:	3A	Registration of importers and distributors		30/06/1997
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(1) A person who carries on business of importing motor vehicles for use in Hong Kong either on his own behalf or for a distributor for sale shall within 30 days of commencing to carry on that business register as an importer with the Commissioner.

(2) A person who carries on business of distributing motor vehicles by sale for use in Hong Kong either on his own behalf or to another distributor shall within 30 days of commencing to carry on that business register as a distributor with the Commissioner.

(3)-(4) (Repealed 11 of 1997 s. 3)

(5) A person who applies for registration as an importer or distributor shall at the time of application pay the fee set by the Financial Secretary and published in the Gazette.

(6) Subsection (2) does not apply where the first registration tax is paid on the motor vehicles being distributed before the distributor buys or otherwise acquires an interest in the motor vehicles. (Amended 11 of 1997 s. 3)

(7) If a registered importer or a registered distributor-

- (a) changes the place at which he carries on business;
- (b) adds to or deletes the makes of motor vehicles he deals with; or
- (c) ceases to carry on business,

he shall give notice of the change or cessation within 14 days of the change or cessation to the Commissioner.

(Added 43 of 1994 s. 3)

Section:	3B	Filing of returns on importation		30/06/1997
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(1) The importer of a motor vehicle for use in Hong Kong (whether for trade or other purposes) shall file a return with the Commissioner in the form approved by the Commissioner within 30 days (or such longer period as the Commissioner may permit in any particular case) of the importation of the motor vehicle, and not less than 5 working days before delivering that motor vehicle where that motor vehicle is imported for trade purposes, containing the following particulars of the motor vehicle- (Amended 11 of 1997 s. 4)

- (a) the make, model, engine number and chassis number;
- (b) the landed value; and
- (c) such other particulars relating to the previous ownership, purchase price, insurance and freight as the Commissioner may reasonably require to verify the value stated in paragraph (b).

(2) The importer of a motor vehicle shall give the cost element of the landed value of the motor vehicle as the highest of-

- (a) the cost of purchase by the importer;
- (b) the cost of purchase by an associated person within the 6 months prior to the importation of the motor vehicle; or
- (c) the cost, calculated as the motor vehicle leaves the factory, to the importer who is the manufacturer of the motor vehicle or an associated person.

(3) The cost referred to in subsection (2)(a), (b) and (c)-

- (a) includes, in addition to the declared value of the motor vehicle concerned, the cost of-
 - (i) any repair or modification, or accessories fitted, to the motor vehicle before first registration;
 - (ii) any process involving the painting or rust-proofing or like treatment of the motor vehicle before first registration;
 - (iii) without prejudice to the generality of subsection (5), any brokerage or agency fee paid or payable in relation to the purchase and importation of the motor vehicle;
 - (iv) any fee, or any fee belonging to a class of fees, declared in a notice under subsection (5) to be a fee, or a class of fees, as the case may be, for the purposes of this subparagraph;
- (b) does not include the cost of any tax or fee in respect of which it has been shown to the satisfaction of the Commissioner that the tax or fee, as the case may be, has been paid or is payable-
 - (i) in relation to the exportation of the motor vehicle prior to the importation of the motor vehicle;

and

- (ii) to the government of the place from which the motor vehicle is imported. (Added 11 of 1997 s. 4)

(4) If in any contract of sale, invoice or other document produced under subsection (2) the value of a motor vehicle is stated in any currency other than Hong Kong dollars, the Hong Kong dollars equivalent of such other currency shall be calculated at-

- (a) the opening indicative counter exchange selling rate published by The Hong Kong Association of Banks on the day the motor vehicle is imported;
- (b) where no such rate is published, at such rate of exchange as may be determined by the Commissioner after consulting the note-issuing banks. (Added 11 of 1997 s. 4)

(5) The Commissioner may, by notice in the Gazette, and subject to such conditions, if any, as are specified in the notice, declare a fee, or a class of fees, to be a fee, or a class of fees, as the case may be, for the purposes of paragraph (a)(iv) of subsection (3). (Added 11 of 1997 s. 4)

(6) It is hereby declared that a notice under subsection (5) is subsidiary legislation. (Added 11 of 1997 s. 4)

(7) In this section, "use in Hong Kong" (在香港使用), in relation to a motor vehicle, means the use of the motor vehicle on a road within the meaning of section 2 of the Road Traffic Ordinance (Cap 374). (Added 11 of 1997 s. 4)

(Added 43 of 1994 s. 3)

Section:	4	(Repealed 43 of 1994 s. 3)		30/06/1997
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Section:	4A	Publication of retail price	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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(1) A registered distributor shall, before offering a motor vehicle for sale for use in Hong Kong or distributing a motor vehicle for use in Hong Kong, publish in writing, in such manner as the Commissioner requires, a retail price of each model of the motor vehicle offered for sale or distributed by him containing-

- (a) the retail price of the model of the motor vehicle including the manufacturer's warranty and any other warranty that is mandatory (but excluding the first registration tax payable) with a description of what is included in the retail price;
- (b) the retail price of optional accessories that are offered in addition to the standard motor vehicle, if any; and (Amended L.N. 59 of 2003 and 22 of 2003 s. 3)
- (c) the retail price of warranties other than a manufacturer's warranty and any other warranty that is mandatory that are offered in addition to the standard motor vehicle, if any. (Amended L.N. 59 of 2003 and 22 of 2003 s. 3)
- (d) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 3)

(2) A registered distributor shall publish the retail price of the motor vehicle as assessed by the Commissioner, or if varied by the Administrative Appeals Board, as so varied, under section 4B as the published retail price of the motor vehicle.

(3) The retail price of a motor vehicle assessed by the Commissioner, or if varied by the Administrative Appeals Board, as so varied, is taken as the published retail price of the motor vehicle.

(4) A registered distributor shall deliver a copy of his retail price list intended for publication to the Commissioner not less than 7 days before publication and shall give the Commissioner not less than 5 working days' notice of an intended change in the published retail price of a model of a motor vehicle.

(5) A person shall not sell a new motor vehicle other than a locally assembled vehicle at a price greater than the taxable value of the motor vehicle calculated under section 4E(2)(a)(i), (ii) and (iii) without first obtaining the consent of the Commissioner. (Amended 29 of 1996 s. 3; L.N. 59 of 2003 and 22 of 2003 s. 3)

(6) A person shall not, without first obtaining the consent of the Commissioner, sell a new locally assembled vehicle at a price greater than the aggregate of-

- (a) the taxable value calculated under section 4E(2)(b)(i), (ii) and (iii); and (Amended L.N. 59 of 2003 and 22 of 2003 s. 3)
- (b)-(c) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 3)
- (d) the value of specified additions to the chassis or cab and chassis.

(7) A person shall not sell a motor vehicle which is not a new motor vehicle or a locally assembled vehicle at a price greater than the taxable value calculated under section 4E(2)(a)(i), (ii) and (iiia) or (c) and the first registration tax paid or payable on the motor vehicle without first obtaining the consent of the Commissioner. (Amended 29 of 1996 s. 3; L.N. 59 of 2003 and 22 of 2003 s. 3)

(8) A person shall not, without first obtaining the consent of the Commissioner, sell a locally assembled vehicle (which is not a new motor vehicle) at a price greater than the aggregate of-

- (a) the taxable value calculated under section 4E(2)(b)(i), (ii) and (iiia); (Amended L.N. 59 of 2003 and 22 of 2003 s. 3)
- (b)-(c) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 3)
- (d) the value of specified additions to the chassis or cab and chassis; and
- (e) the first registration tax paid or payable on the motor vehicle.

(9)-(11) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 3)

(12) The Commissioner shall not refuse to consent to a sale under subsection (5), (6), (7) or (8) unless he is satisfied that the transaction is part of a scheme that avoids payment of first registration tax.

(13) The Commissioner may impose as a condition to a consent under subsection (5), (6), (7) or (8) a requirement for the registered owner, the person applying for first registration or the person applying for change of ownership of a registered motor vehicle, to pay additional first registration tax for the motor vehicle calculated on any increased value reflected in the increase in the purchase price of the motor vehicle.

(14) The Commissioner may make public a retail price list delivered to him under this section in the manner he thinks fit.

(15) Subsections (7) and (8) do not apply to a motor vehicle-

- (a) sold under a written agreement with a non-refundable deposit paid; or
- (b) registered,

before the commencement of this section.

(Added 43 of 1994 s. 3. Amended 11 of 1997 s. 5)

Section:	4B	Commissioner may assess published retail price in certain circumstances	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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(1) Where the Commissioner is of the opinion that-

- (a) the published retail price of an element of a motor vehicle does not reflect the market value of that element of the motor vehicle; or
- (b) the values of the elements of the motor vehicle are constructed in a way to avoid the payment of first registration tax,

the Commissioner may reject the published retail price for the motor vehicle and may assess a retail price that would reflect the market value of the elements of the motor vehicle. (Amended L.N. 59 of 2003 and 22 of 2003 s. 4)

(2) The Commissioner shall give the registered distributor notice of his refusal to accept the published retail price immediately on his reaching his opinion.

(3) The Commissioner shall, after considering the representations of the registered distributor, give the registered distributor notice of the retail price that he considers reflects the market value of the elements of the motor vehicle, within 14 days of giving notice under subsection (2) or receipt of any representations from the registered distributor. (Amended L.N. 59 of 2003 and 22 of 2003 s. 4)

(4) The Commissioner shall give reasons for-

- (a) his rejection of a published retail price; and
- (b) his assessment of the retail price under this section,

to the registered distributor at the time of giving notice under subsection (3).

(5) The Commissioner may register a motor vehicle where the full assessment of first registration tax is in dispute under this section if the tax is paid in full as assessed pending the outcome of an appeal to the Administrative Appeals Board.

(6) If the Administrative Appeals Board finds that the registered distributor or a purchaser has paid first registration tax in excess of that properly assessable, the Commissioner shall refund the excess of tax as soon as practicable after the decision of the Administrative Appeals Board is published.

(Added 43 of 1994 s. 3)

Section:	4C	Commissioner may make regulation in respect of chassis or cab and chassis	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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- (1) The Commissioner may by regulation- (Amended 29 of 1996 s. 4)
- (a) specify the classes or types of additions to the chassis or cab and chassis of locally assembled vehicles that will be taxable under this Ordinance and set the formula by, or specify the amounts at, which they will be valued for the purpose of calculating the taxable value of locally assembled vehicles; (Amended 11 of 1997 s. 6)
 - (b) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 5)
 - (c) prescribe the conditions under which previously taxed chassis, cabs and chassis and additions to the chassis or cabs and chassis of locally assembled vehicles are excluded from first registration tax on the transfer of additions. (Amended 29 of 1996 s. 4)
- (2) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 5)
- (Added 43 of 1994 s. 3)

Section:	4D	Declaration as to price paid	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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- (1) A registered distributor, if any, and a person applying for first registration shall each sign a declaration, in the form approved by the Commissioner, stating the date and place of purchase of the motor vehicle and-
- (a) for a motor vehicle sold by a registered distributor-
 - (i) the published retail price of the motor vehicle, if applicable;
 - (ii) the published retail price of an optional accessory fitted or to be fitted to the motor vehicle within 6 months after the date of first registration by the registered distributor or an associated person, if any; and
 - (iii) the published retail price of any warranty, other than a manufacturer's warranty and any other warranty that is mandatory, attaching to the sale of the motor vehicle, irrespective of whether the warranty takes immediate effect;
 - (iv) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 6)
 - (b) for a motor vehicle that is not sold by a registered distributor, the full price paid by the person applying for first registration for the purchase of the motor vehicle, including-
 - (i) the cost of all materials and work necessary to put the vehicle into the state necessary to meet first registration requirements; (Amended 11 of 1997 s. 7)
 - (ii) the value of accessories included in the purchase of the motor vehicle; (Amended 11 of 1997 s. 7)
 - (ia) the value of any warranty, other than a manufacturer's warranty and any other warranty that is mandatory, included in the purchase of the motor vehicle, irrespective of whether the warranty takes immediate effect; (Added L.N. 59 of 2003 and 22 of 2003 s. 6)
 - (iii) any incidental insurance and freight fees relating to the vehicle (but excluding any tax or fee paid to the government of the place from which the vehicle is imported); and (Added 11 of 1997 s. 7)
 - (iv) the cost element of the landed value of the motor vehicle which the importer is required to give under section 3B(2); (Added 11 of 1997 s. 7)
 - (c) where paragraph (b)(i), (ii), (ia), (iii) or (iv) is applicable, attach to the declaration such documentary evidence as the Commissioner may reasonably require in support of that part of the full price to which that paragraph is applicable. (Added 11 of 1997 s. 7. Amended L.N. 59 of 2003 and 22 of 2003 s. 6)
- (2) If a person fits an accessory to a motor vehicle within 6 months after the first registration of the vehicle and the accessory has not been declared in a declaration signed under subsection (1)-
- (a) in the case where the accessory is fitted by a registered distributor or an associated person, the registered owner and the registered distributor; or
 - (b) in the case where the accessory is fitted by a person other than a registered distributor or an associated person, the registered owner,
- shall, within 5 working days after the fitting of the accessory, make and deliver to the Commissioner a declaration, in the form approved by the Commissioner, setting out details, including the value, of the accessory and attaching such documentary evidence as the Commissioner may reasonably require in support of the declared value of the accessory. (Replaced L.N. 59 of 2003 and 22 of 2003 s. 6)

(2A) Where an accessory declared in a declaration made under subsection (2) ("new accessory") is fitted to the motor vehicle to replace another accessory ("replaced accessory"), the registered owner may, together with the registered distributor who fits the new accessory (if the distributor so wishes), apply to the Commissioner to deduct the value of the replaced accessory from the taxable value of the vehicle by setting out in the declaration such details of the replaced accessory as the Commissioner may reasonably require and attaching to the declaration such documentary evidence as the Commissioner may reasonably require in support of the application. (Added L.N. 59 of 2003 and 22 of 2003 s. 6)

(2B) If the registered owner of a motor vehicle obtains a taxable warranty for the vehicle within 6 months after the first registration of the vehicle and the taxable warranty has not been declared in a declaration signed under subsection (1)-

- (a) in the case where the taxable warranty is provided by a registered distributor or an associated person, the registered owner and the registered distributor; or
- (b) in the case where the taxable warranty is provided by a person other than a registered distributor or an associated person, the registered owner,

shall, within 5 working days after the date on which the contract for the taxable warranty is entered into, make and deliver to the Commissioner a declaration, in the form approved by the Commissioner, setting out details, including the value, of the taxable warranty and attaching such documentary evidence as the Commissioner may reasonably require in support of the declared value of the taxable warranty. (Added L.N. 59 of 2003 and 22 of 2003 s. 6)

(3) A registered distributor may authorize his employees and agents to make a declaration under this section and shall notify the Commissioner in writing as to the names of the persons authorized.

(3A) Subject to subsection (3B), where a registered distributor has authorized a person under subsection (3), a reference to registered distributor in this section, in so far as it relates to an obligation to make a declaration, shall be deemed to be a reference to the person so authorized, and a reference to registered distributor in section 4I(1)(ea) shall be construed accordingly. (Added 22 of 2003 s. 6)

(3B) Subsection (3A) shall not apply in relation to a matter in respect of which the registered distributor has made a declaration under this section despite the authorization. (Added 22 of 2003 s. 6)

(4) In this section "fits an accessory" (安裝任何配件) includes commencing to fit an accessory.

(Added 43 of 1994 s. 3)

Section:	4E	Calculation of first registration tax and taxable value	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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(1) The Commissioner shall calculate the first registration tax for a motor vehicle as the amount equal to the percentage, specified in column 3 of the Schedule, of the taxable value of the motor vehicle for that class of motor vehicle as at the date of first registration of the motor vehicle or the date of registration of the transfer of the motor vehicle or such other date as may be provided for in this Ordinance.

(2) The Commissioner shall calculate the taxable value of a motor vehicle as follows-

- (a) for a new motor vehicle (other than a locally assembled vehicle), where there is a published retail price, the taxable value shall be the aggregate of-
 - (i) the published retail price of the motor vehicle including any manufacturer's warranty and any other warranty that is mandatory; (Amended 11 of 1997 s. 8)
 - (ii) the published retail price of any optional accessories fitted or to be fitted to the vehicle within 6 months after first registration; (Amended 11 of 1997 s. 8)
 - (iia) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 7)
 - (iii) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 7)
 - (iiia) the published retail price of any warranty, other than a manufacturer's warranty and any other warranty that is mandatory, attaching to the sale of the vehicle, irrespective of whether the warranty takes immediate effect; (Added L.N. 59 of 2003 and 22 of 2003 s. 7)
 - (iv) without prejudice to the generality of subsection (3), any brokerage or agency fee paid or payable in relation to the purchase and importation of the motor vehicle; and (Added 11 of 1997 s. 8)
 - (v) any fee, or any fee belonging to a class of fees, declared in a notice under subsection (3) to be a fee, or a class of fees, as the case may be, for the purposes of this subparagraph; (Added 11 of 1997 s. 8)
- (b) for a new motor vehicle which is a locally assembled vehicle, the taxable value shall be the aggregate of-

- (i) the published retail price of the chassis or cab and chassis, including any manufacturer's warranty and any other warranty that is mandatory; (Amended 11 of 1997 s. 8)
- (ii) the published retail price of any optional accessories fitted or to be fitted to the vehicle within 6 months after first registration; (Amended L.N. 59 of 2003 and 22 of 2003 s. 7)
- (iia) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 7)
- (iib) (Repealed L.N. 59 of 2003 and 22 of 2003 s. 7)
- (iia) the published retail price of any warranty, other than a manufacturer's warranty and any other warranty that is mandatory, attaching to the sale of the vehicle, irrespective of whether the warranty takes immediate effect; (Added L.N. 59 of 2003 and 22 of 2003 s. 7)
- (iv) the value of the specified additions to the chassis or cab and chassis as the Commissioner sets by regulation;
- (v) without prejudice to the generality of subsection (3), any brokerage or agency fee paid or payable in relation to the purchase and importation of the parts of the motor vehicle; and (Added 11 of 1997 s. 8)
- (vi) any fee, or any fee belonging to a class of fees, declared in a notice under subsection (3) to be a fee, or a class of fees, as the case may be, for the purposes of this subparagraph, (Added 11 of 1997 s. 8)

except where, in the case of subparagraph (iv), it is shown to the satisfaction of the Commissioner that the additions to the motor vehicle were previously taxed and that the prescribed conditions for the transfer of additions are complied with, the value of the additions shall be excluded for the purpose of calculating the taxable value of the motor vehicle; (Amended 11 of 1997 s. 8)

- (c) for a new motor vehicle imported into Hong Kong, where there is no published retail price, the taxable value shall be-
 - (i) the declared value under section 4D; or
 - (ii) where the Commissioner is not satisfied that the declared value under section 4D reflects the market value of the motor vehicle, including the incidental freight and insurance, such other value as the Commissioner may determine having regard to the age of the motor vehicle, the retail price in the place of origin of the motor vehicle, including the cost of all materials and work necessary to put the vehicle into the state necessary to meet first registration requirements;
- (ca) for a motor vehicle registered in the name of an importer in a place outside Hong Kong before its importation into Hong Kong, the taxable value shall be the declared value of the motor vehicle under section 4D less the depreciation allowed by the Commissioner under subsection (5); (Added 11 of 1997 s. 8)
- (d) for a motor vehicle which has been legally used on a road in Hong Kong other than by the manufacturer or by an importer, distributor or retailer or under a movement permit prior to first registration, being a vehicle which has become liable to first registration tax for the first time or additional first registration tax-
 - (i) the taxable value calculated under paragraph (a), (b) or (c), as the case may be, less- (Amended L.N. 59 of 2003 and 22 of 2003 s. 7)
 - (A) depreciation at the prescribed rate, for the period from the date when the motor vehicle ceased to be a new motor vehicle until the date on which the motor vehicle became liable to first registration tax or additional first registration tax, excluding a part of a month of less than 15 days but counting a part of a month of 15 days or more as a whole month; and
 - (B) the value of any expired portion of a warranty, other than a manufacturer's warranty and any other warranty that is mandatory, calculated on the basis of the published retail price or, where there is no published retail price, the declared value under section 4D, of the warranty; or
 - (ii) where the taxable value cannot be ascertained under paragraph (a), (b) or (c), such other value as the Commissioner may determine as the market value of the motor vehicle. (Amended L.N. 59 of 2003 and 22 of 2003 s. 7)

(2A) After receiving a declaration made under section 4D(2) or (2B), the Commissioner shall revise the taxable value of the motor vehicle to which the declaration relates in the manner provided in subsection (2B) and, if applicable, subsection (2C) and calculate the additional first registration tax payable for the vehicle, if any, accordingly. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2B) The Commissioner shall add the value of the accessory or taxable warranty as declared in the declaration or,

if applicable, the market value of the accessory or taxable warranty as assessed under subsection (2E) to the existing taxable value of the motor vehicle. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2C) Where an application is made under section 4D(2A) to deduct the value of a replaced accessory from the taxable value of the motor vehicle, if the Commissioner is satisfied that-

(a) the function of the new accessory is the same or substantially the same as that of the replaced accessory; and

(b) the replaced accessory was fitted to the vehicle and has been removed,

the Commissioner shall deduct from the total taxable value of the vehicle as calculated under subsection (2B) the value of the replaced accessory as declared in the declaration or, if applicable, the market value of the replaced accessory as assessed under subsection (2E). (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2D) Where the revised taxable value of a motor vehicle is lower than its taxable value before the accessory declared in the declaration is fitted, any excess first registration tax paid shall not be refunded. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2E) If the Commissioner is of the opinion that the declared value of an accessory, including a replaced accessory, or a taxable warranty does not reflect the market value of the accessory or taxable warranty, the Commissioner may assess the market value of the accessory or taxable warranty for the purposes of subsection (2B) or (2C), having regard to the declared value or the range of market values of any similar accessory or taxable warranty. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2F) The Commissioner shall give the registered owner and (if applicable) the registered distributor notice of his refusal to accept the declared value of an accessory or a taxable warranty immediately on reaching his opinion referred to in subsection (2E) and inform the registered owner and (if applicable) the registered distributor in the notice that written representation concerning the value of the accessory or taxable warranty may be made to the Commissioner within 14 days after the date of the notice. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2G) The Commissioner shall consider any written representation made by the registered owner or (if applicable) the registered distributor and shall-

(a) within 14 days after giving notice under subsection (2F); or

(b) where any written representation is made to the Commissioner, within 14 days after receipt of the representation,

give the registered owner and (if applicable) the registered distributor notice of the market value of the accessory or taxable warranty as assessed by the Commissioner. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2H) The Commissioner shall state in the notice given under subsection (2G) the reasons for-

(a) his rejection of the declared value of the accessory or taxable warranty; and

(b) his assessment of the market value of the accessory or taxable warranty under this section. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(2I) If the Administrative Appeals Board finds that the amount of additional first registration tax paid exceeds the amount properly assessable, the Commissioner shall refund the excess as soon as practicable after the decision of the Administrative Appeals Board is published. (Added L.N. 59 of 2003 and 22 of 2003 s. 7)

(3) The Commissioner may, by notice in the Gazette, and subject to such conditions, if any, as are specified in the notice, declare a fee, or a class of fees, to be a fee, or a class of fees, as the case may be, for the purposes of paragraph (a)(v) or (b)(vi) of subsection (2). (Added 11 of 1997 s. 8)

(4) It is hereby declared that a notice under subsection (3) is subsidiary legislation. (Added 11 of 1997 s. 8)

(5) The Commissioner may allow depreciation for the motor vehicle referred to in subsection (2)(ca)-

(a) at the rate of depreciation prescribed under the Motor Vehicles (First Registration Tax) (Depreciation) Regulations (Cap 330 sub. leg. A); and

(b) from the date of its registration in a place outside Hong Kong to the date of its importation. (Added 11 of 1997 s. 8)

(Added 43 of 1994 s. 3)

Section:	4F	Payment of tax	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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(1) Subject to section 5, before the Commissioner first registers a motor vehicle under the Road Traffic Ordinance (Cap 374)-

(a) the registered distributor or registered importer who is selling the motor vehicle; or

(b) where the motor vehicle is imported other than by a registered importer, the person who is applying for

first registration,
shall pay a tax calculated by the Commissioner under section 4E.

(2) A registered distributor shall not deliver a motor vehicle to the purchaser until the first registration tax for the motor vehicle, if payable, is paid to the Commissioner.

(3) Where first registration tax is not payable under subsection (1) on the first registration of a motor vehicle and the motor vehicle is subsequently transferred, unless the transferee of the motor vehicle is exempted from paying first registration tax on the motor vehicle, the transferee shall pay first registration tax calculated under section 4E(2)(d) for the motor vehicle before the Commissioner registers the transfer of ownership.

(4) If-
 (a) the class of a motor vehicle is changed by reason of a change of use;
 (b) the status of the registered owner of a motor vehicle is changed to remove an exemption; or
 (c) the class of additions to the chassis or cab and chassis of a locally assembled vehicle is changed,
 the registered owner of the motor vehicle, as from the date on which the change of class or status takes place, is liable to pay and shall immediately pay first registration tax calculated under section 4E(2)(d) less any first registration tax previously paid.

(4A) Any additional first registration tax attributable to the increase in total taxable value of a motor vehicle shall be paid at the time the declaration made under section 4D(2) or (2B) is delivered to the Commissioner. (Added L.N. 59 of 2003 and 22 of 2003 s. 8)

(5) A person convicted of an offence under section 4I(1)(a), (b), (c), (d), (e), (ea) or (eb) shall, in addition to any other penalty, be liable to pay double the amount of tax that would have been payable by him under this Ordinance for that event. (Amended L.N. 59 of 2003 and 22 of 2003 s. 8)

(Added 43 of 1994 s. 3)

Section:	4FA	Duty to keep records of sale and purchase of motor vehicles, accessories and taxable warranties	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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(1) A registered distributor and an associated person shall keep proper records in respect of the distribution or sale of any motor vehicle by the registered distributor or associated person, as the case may be, and the fitting of any accessory to, or the provision of any taxable warranty for, the vehicle within 6 months after the first registration of the vehicle.

(2) The registered owner of a motor vehicle shall keep proper records in respect of the purchase of the vehicle and the fitting of any accessory to, or the obtaining of any taxable warranty for, the vehicle within 6 months after the first registration of the vehicle.

(3) A person shall not be regarded as having kept proper records under this section unless the person, in respect of each transaction for which record is required to be kept-

- (a) keeps all the invoices and agreements relating to the transaction; and
- (b) records the particulars of-
 - (i) the names of the parties to the transaction;
 - (ii) the subject matter of the transaction, including in each case, the model and the registration mark or, where the registration mark is not available, the chassis number of the motor vehicle to which the transaction relates;
 - (iii) the date of the transaction; and
 - (iv) the value of the relevant motor vehicle, accessory or taxable warranty, as the case may be.

(4) A record which a person is required by this section to keep shall be retained for 30 months after the first registration of the vehicle to which the record relates.

(5) Without prejudice to the generality of section 4H, an authorized person may, for the purpose of ascertaining whether section 4D(2) or (2B) has been complied with, require a person referred to in subsection (1) or (2) to produce any record kept by the person under this section for his inspection.

(Added L.N. 59 of 2003 and 22 of 2003 s. 9)

Section:	4G	Authorized persons		30/06/1997
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The Commissioner may authorize in writing a public officer to exercise the powers or perform the duties conferred or imposed on an authorized person by this Ordinance.

(Added 43 of 1994 s. 3)

Section:	4H	General powers of investigation		30/06/1997
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(1) An authorized person may, for the purposes of this Ordinance, on producing, if requested, the written authorization issued under section 4G and evidence of his identity without a warrant, at a reasonable time in a place or premises other than domestic premises where he has reason to believe that there is evidence of an offence under this Ordinance-

- (a) enter and search a place or premises occupied by a person carrying on business as an importer or a distributor or at which a person carrying on business as an importer or a distributor has documents or other records relating to the importation, distribution or sale of motor vehicles;
- (b) search for, examine, copy, remove and detain documents and other records relating to the importation, distribution or sale of motor vehicles;
- (c) require a person in whose custody a motor vehicle is found to deliver the motor vehicle to a motor vehicle examination centre for inspection and, if the person refuses or neglects to deliver the motor vehicle as required, take all necessary steps to deliver the motor vehicle to the motor vehicle examination centre;
- (d) inspect a motor vehicle reasonably believed to have been imported and not registered, or on which full first registration tax has not been accounted for.

(2) An authorized person may, for the purposes of this Ordinance, on the authority of a warrant issued under subsection (3)-

- (a) enter and search a place or premises, including domestic premises, for documents or other records relating to the importation, distribution or sale of motor vehicles and may examine, copy, remove and detain those documents and other records;
- (b) require a person in whose custody a motor vehicle is found to deliver the motor vehicle to a motor vehicle examination centre for inspection and, if the person refuses or neglects to deliver the motor vehicle as required, take all necessary steps to deliver the motor vehicle to the motor vehicle examination centre;
- (c) inspect a motor vehicle reasonably believed to have been imported and not registered, or on which full first registration tax has not been accounted for.

(3) A magistrate may, if he is satisfied on oath that there is reasonable ground to believe that there is-

- (a) in domestic premises a document or other record relating to the importation, distribution or sale of motor vehicles; or
- (b) in another place or premises a document or other record relating to the importation, distribution or sale of motor vehicles; or
- (c) in any place including domestic premises a motor vehicle reasonably believed to have been imported and not registered, or on which full first registration tax has not been accounted for,

and that in the place or premises there may be found evidence of an offence under this Ordinance, issue a warrant authorizing an authorized person to-

- (i) enter and search the place or premises for documents or other records relating to the importation, distribution or sale of motor vehicles at any reasonable time and examine, copy, remove and detain those documents and other records;
- (ii) require a person in whose custody a motor vehicle is found to deliver the motor vehicle to a motor vehicle examination centre for inspection and, if the person refuses or neglects to deliver the motor vehicle as required, take all necessary steps to deliver the motor vehicle to the motor vehicle examination centre;
- (iii) inspect a motor vehicle reasonably believed to have been imported and not registered, or on which full first registration tax has not been accounted for.

(3A) An authorized person may, for the purpose of assessing the taxable value of a motor vehicle, on producing, if requested, the written authorization issued under section 4G and evidence of his identity without a warrant, at a reasonable time enter the premises (other than domestic premises) of a registered importer or registered distributor to inspect the motor vehicle. (Added 11 of 1997 s. 9)

(4) An authorized person may use such force as is reasonably necessary to-

- (a) enter a place or premises which he is authorized to enter and search;
- (b) remove a person or thing obstructing him in the exercise of a power conferred on him by this Ordinance.

Section:	4I	Offences	L.N. 59 of 2003 & 22 of 2003	05/03/2003
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- (1) A person who-
- (a) being a registered distributor, delivers a motor vehicle to a purchaser before the first registration tax is paid for the motor vehicle;
 - (b) being a registered owner, fails to pay, immediately on change of use to which the motor vehicle is put, first registration tax or additional first registration tax;
 - (c) being a registered owner of a locally assembled vehicle, fails to pay, immediately on change of additions to the chassis or cab and chassis, additional first registration tax payable;
 - (d) being a registered owner to whom section 4F(4)(b) applies, fails immediately to pay any first registration tax for which he is liable;
 - (e) being a registered distributor, an employee or agent authorized by a registered distributor under section 4D(3), registered owner or person applying for first registration, signs a false declaration or fails to include all of the particulars, or to attach to the declaration the documentary evidence, required within the time as required under section 4D(1); (Amended 11 of 1997 s. 10; L.N. 59 of 2003 and 22 of 2003 s. 10)
 - (ea) being a registered distributor, an employee or agent authorized by a registered distributor under section 4D(3) or a registered owner, fails to deliver a declaration as required under section 4D(2) or (2B), or makes a false declaration in purported compliance with that section, or fails to include all of the particulars or to attach to the declaration the documentary evidence required within the time as required under that section; (Added L.N. 59 of 2003 and 22 of 2003 s. 10)
 - (eb) being a registered owner, a registered distributor or an employee or agent authorized by a registered distributor under section 4D(3), makes a false declaration in connection with an application made under section 4D(2A); (Added 22 of 2003 s. 10)
 - (f) sells a new motor vehicle (other than a locally assembled vehicle) at a price higher than the amount permitted under section 4A(5) without first obtaining the consent of the Commissioner;
 - (g) sells a new locally assembled vehicle at a price higher than the amount permitted under section 4A(6) without first obtaining the consent of the Commissioner;
 - (h) sells a motor vehicle which is not a new motor vehicle or a locally assembled vehicle at a price higher than the amount permitted under section 4A(7) without first obtaining the consent of the Commissioner;
 - (i) sells a locally assembled vehicle (which is not a new motor vehicle) at a price higher than the amount permitted under section 4A(8) without first obtaining the consent of the Commissioner;
 - (j) being the importer of a motor vehicle, fails to file the return as required under section 3B(1) with the Commissioner within 30 days (or such longer period as the Commissioner has permitted under that section in his case) of the importation of a motor vehicle into Hong Kong and not less than 5 working days before delivering that motor vehicle; (Amended 11 of 1997 s. 10)
 - (k) being the importer of a motor vehicle, files a false or inaccurate return as required under section 3B(1) with the Commissioner;
 - (l) being an importer of motor vehicles, fails to register as an importer as required under section 3A(1) with the Commissioner within 30 days of commencing to carry on that business; (Amended 11 of 1997 s. 10)
 - (m) being a distributor of motor vehicles, fails to register as a distributor as required under section 3A(2) with the Commissioner within 30 days of commencing to carry on that business; (Amended 11 of 1997 s. 10)
 - (n) being a registered distributor, fails to publish in writing a retail price list as required under section 4A(1);
 - (o) being a registered distributor, fails to publish in writing a retail price as required under section 4A(2);
 - (p) being a registered distributor, fails to deliver a copy of his retail price list intended for publication as required under section 4A(4) to the Commissioner not less than 7 days before publication; or
 - (q) being a registered distributor, fails to give not less than 5 working days' notice to the Commissioner of his intention to change the retail price of a model as required under section 4A(4),

commits an offence and is liable on conviction to a fine of \$500000 and to imprisonment for 12 months.

(1A) A person who, being a registered distributor or an associated person or a registered owner, fails to keep any record as required under section 4FA, commits an offence and is liable on conviction to a fine of \$10000 and to imprisonment for 6 months. (Added L.N. 59 of 2003 and 22 of 2003 s. 10)

(2) A person who-

(a) obstructs an authorized person;

(b) fails to comply with a requirement, direction or demand given or made by an authorized person, in the exercise of a power or the performance of a duty conferred or imposed by this Ordinance, commits an offence and is liable on conviction to a fine of \$10000 and to imprisonment for 6 months.

(3) Any prosecution or other legal proceedings against any person in relation to an offence under this Ordinance shall be instituted within-

(a) 2 years after the date on which the offence is committed; or

(b) 6 months after the date on which the Commissioner first has knowledge that the offence has been committed,

whichever is the earlier. (Added 11 of 1997 s. 10)

(Added 43 of 1994 s. 3)

Section:	4J	Commissioner may cancel licence		30/06/1997
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Where the Commissioner is satisfied that for a motor vehicle registered under the Road Traffic Ordinance (Cap 374) there is first registration tax payable by any person, the Commissioner may-

(a) refuse to renew the licence of the motor vehicle under the Road Traffic (Registration and Licensing of Vehicles) Regulations (Cap 374 sub. leg. E) until the outstanding first registration tax is paid; and

(b) cancel the existing licence of the motor vehicle under the Road Traffic (Registration and Licensing of Vehicles) Regulations (Cap 374 sub. leg. E) if the registered owner fails to pay the outstanding first registration tax within 14 days of service of a notice requiring payment of the outstanding first registration tax.

(Added 43 of 1994 s. 3)

Section:	4K	Official secrecy	L.N. 362 of 1997	01/07/1997
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(1) A person who is employed in carrying out or assisting persons in carrying out the provisions of this Ordinance-

(a) shall preserve secrecy in all matters relating to the affairs of a person that may come to his knowledge in the performance of a duty under this Ordinance; and

(b) shall not communicate any matter relating to the affairs of a person that may come to his knowledge in the performance of a duty under this Ordinance,

other than in the performance of a duty under this Ordinance.

(2) The Commissioner or an authorized person is not required-

(a) to produce a return, document or assessment; or

(b) to divulge information coming to his notice in the performance of his duties under this Ordinance,

to a court or in proceedings before a magistrate or other tribunal except as may be necessary to carry out the provisions of this Ordinance.

(3) The Commissioner may disclose information, returns, documents and assessments-

(a) to the Financial Secretary;

(b) relevant to a prosecution or other legal proceedings taken in relation to activities of a person in making a declaration, filing a return or obtaining an assessment under this Ordinance, to the Secretary for Justice; (Amended L.N. 362 of 1997)

(c) to the Director of Audit or an officer of his department authorized to have access under this section as is necessary for the Director to carry out his official duties.

(4) Nothing in this section shall prevent the Commissioner from making public a published retail price under section 4A(14).

(5) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a fine of \$50000.

(Added 43 of 1994 s. 3)

Section:	5	Tax not payable in respect of certain motor vehicles	L.N. 50 of 2009	20/03/2009
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Remarks:

Adaptation amendments retroactively made - see 2 of 2012 s. 3

- (1) (Repealed 2 of 2012 s. 3)
- (2) (Repealed 43 of 1994 s. 4)
- (3) Tax shall not be payable in respect of any motor vehicle which is propelled solely by electric power and does not emit any exhaust gas. (Added 35 of 1994 s. 2)
- (4) Subsection (3) and this subsection shall expire at midnight on 31 March 1997 or such later date* as the Legislative Council may by resolution determine. (Added 35 of 1994 s. 2)
- (5) The Chief Executive may remit in whole or in part first registration tax payable and may attach conditions to any remission. (Added 43 of 1994 s. 4. Amended 29 of 1996 s. 6; 12 of 1999 s. 3)
- (5A) A person who obtains a remission of first registration tax by submitting documents that the person knows to be false in a material regard, commits an offence and is liable on summary conviction to a fine of \$500000 and to imprisonment for 12 months. (Added 29 of 1996 s. 6)
- (5B) A person who obtains a remission of first registration tax-
 - (a) by submitting documents that are false; or
 - (b) contrary to the conditions attaching to the remission,
 is required to pay the first registration tax remitted and which first registration tax is regarded as outstanding first registration tax for the purposes of section 4J(b). (Added 29 of 1996 s. 6)
- (6) A disabled person is not liable to pay first registration tax on the first \$300000 of the taxable value of a motor vehicle for which the disabled person is applying for first registration where the disabled person is able to satisfy the Commissioner that he is fit to drive that vehicle. (Added 43 of 1994 s. 4. Amended 29 of 1996 s. 6)
- (7) If a disabled person claims the exemption under subsection (6) and the taxable value of the vehicle is in excess of \$300000, the Commissioner shall assess first registration tax on the balance of the taxable amount at the rate applicable to the full taxable value without the exemption deducted. (Added 43 of 1994 s. 4)
- (8) A disabled person is not entitled to register a motor vehicle subject to the exemption under this section if he has registered a motor vehicle subject to the exemption or without payment of tax within the previous 5 years unless the Commissioner, in his absolute discretion, is satisfied that there are special circumstances. (Added 43 of 1994 s. 4)

Note:

* **Expiry date: 31 March 2014 (see L.N. 237 of 1997; L.N. 70 of 2000 and 27 of 2000 s. 3; L.N. 77 of 2003; L.N. 53 of 2006; L.N. 50 of 2009).**

Section:	6	Refund of tax in certain cases	12 of 1999	01/07/1997
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Remarks:

Amendments retroactively made-see 12 of 1999 s. 3

- (1) Where the registration of a motor vehicle, being a vehicle which was brought into and kept in Hong Kong for a period or periods not exceeding 3 months, is cancelled on the ground that the vehicle has been sent permanently out of Hong Kong, the Commissioner shall, on application, certify accordingly and thereupon the tax, if any, paid in respect of that vehicle shall be refunded.
- (2) If any motor vehicle, in respect of which the tax has been refunded under subsection (1), is brought back into Hong Kong, the re-registration thereof shall, for the purposes of this Ordinance, be deemed to be the first registration thereof.
- (3) The Chief Executive may refund in whole or in part first registration tax paid. (Added 43 of 1994 s. 5. Amended 12 of 1999 s. 3)

(Replaced 13 of 1967 s. 4. Amended 43 of 1994 s. 7)

Section:	7	Power of Chief Secretary for Administration to waive tax in certain cases	L.N. 362 of 1997; 23 of 1998	01/07/1997
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Remarks:

Amendments retroactively made-see 23 of 1998 s. 2

The Chief Secretary for Administration may, in his absolute discretion, waive payment of tax in respect of a motor vehicle, the property of a government other than the Government of the Hong Kong Special Administrative Region, brought into Hong Kong for a period not exceeding 3 months for the use of an officer of flag rank of the naval forces of such government while it is so used.

(Amended 43 of 1994 s. 7; L.N. 362 of 1997; 23 of 1998 s. 2)

Section:	8	Power of Legislative Council to vary rate of tax		30/06/1997
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The Legislative Council may by resolution vary any rate at which tax is to be paid.

Section:	8A	Transitional provision regarding public and private buses		30/06/1997
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Notwithstanding anything contained in this Ordinance apart from this section, a motor vehicle constructed or adapted for the carriage of 15 or 16 passengers and registered as a private bus or public bus before the commencement of the Road Traffic (Amendment) (No. 3) Ordinance 1988 (89 of 1988) shall be deemed to be a private bus or public bus, as may be appropriate.

(Added 89 of 1988 s. 5)

Section:	9	Regulations	12 of 1999	01/07/1997
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Remarks:

Amendments retroactively made-see 12 of 1999 s. 3

The Chief Executive in Council may by regulation provide for- (Amended 12 of 1999 s. 3)

- (a) the payment of tax;
- (b) anything which by virtue of the provisions of this Ordinance is to be or may be prescribed; (Added 13 of 1967 s. 6)
- (c) the better carrying out of the provisions of this Ordinance.

Section:	10	Retention of documents		30/06/1997
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Any invoices or other documents produced to the Commissioner for the purpose of the assessment and calculation of the tax payable in respect of any vehicle may be retained by the Commissioner and disposed of as he may think fit.

(Added 13 of 1967 s. 5)

Section:	11	Appeals		30/06/1997
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Any person who is aggrieved by any decision of the Commissioner made in respect of him under this Ordinance may, within 28 days from the date when he was informed of the decision, appeal to the Administrative Appeals Board.

(Replaced 6 of 1994 s. 58)

Schedule:		SCHEDULE	L.N. 33 of 2011; 11/2011	23/02/2011
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[section 4E]

CLASSES OF MOTOR VEHICLES AND RATE OF TAX

Item	Class of motor vehicle	Rate of tax %
1.	Private cars-	
	(a) on the first \$150000	40
	(b) on the next \$150000	75
	(c) on the next \$200000	100
	(d) on the remainder	115
	(Amended L.N. 33 of 2011 and 11 of 2011 s. 3)	
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- (Amended 11 of 2007 s. 36)	
	(a) under the Public Bus Services Ordinance (Cap 230);	
	(b) under the Kowloon-Canton Railway Corporation Ordinance (Cap 372) within the North-west Transit Service Area within the meaning of section 2(1) of that Ordinance; or	
	(c) by the MTR Corporation Limited within the North-west Transit Service Area referred to in paragraph (b) during the Concession Period within the meaning of section 2(1) of the Mass Transit Railway Ordinance (Cap 556) (Amended 11 of 2007 s. 36)	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- (Amended 11 of 2007 s. 36)	
	(a) under the Public Bus Services Ordinance (Cap 230);	
	(b) under the Kowloon-Canton Railway Corporation Ordinance (Cap 372) within the North-west Transit Service Area referred to in item 4(b); or	
	(c) by the MTR Corporation Limited within the North-west Transit Service Area referred to in item 4(b) during the Concession Period referred to in item 4(c) (Amended 11 of 2007 s. 36)	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-	
	(i) on the first \$150000	35
	(ii) on the next \$150000	65
	(iii) 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
	(Schedule replaced L.N. 59 of 2003 and 22 of 2003 s. 11)	