

9.10 ARTICLES LIABLE TO CUSTOMS DUTY OR OTHER RESTRICTION

GENERAL

Where the value of the contents of any postal packet sent abroad or received from abroad is \$4,000 or over, a declaration must be lodged with the Customs & Excise Department.

LETTER POST : OUTGOING PACKETS

The facilities for sending goods abroad in the letter mails vary according to the country of destination.

The general regulations are given below; any additional regulations are shown under the respective destination in the Appendix.

Before posting a packet containing goods for abroad, the sender should make sure that the regulations and laws of the country of destination are complied with, as failure to do so may lead to the return or confiscation of the packet, or the payment of a fine in addition to customs duty as a condition of delivery.

The Post Office abroad may charge a postal fee for customs clearance in addition to customs duty.

Letter Packets

All packets posted for abroad at the letter rate of postage and containing goods (whether dutiable in the country of destination or not) must bear on the outside a green customs label. Green labels are obtainable from any post office and should be carefully completed and affixed to the address side of the packet. Not all countries allow dutiable goods to be sent in letter packets. Those that do are indicated under the respective destination in the Appendix.

If the country of destination so requires, the packet should be accompanied by the required number of non-adhesive customs declaration forms. Also, if the value of the item posted exceed HK\$3,000, one or more non-adhesive customs declaration forms, as required for parcels or as separately required by the country of destination must be furnished. The customs declaration forms should be securely fastened to the packet. Where separate declarations are provided, only the upper part of the green label (*Douane (peut être ouvert d'office)*) need be affixed to the packet. The label or declaration should be made out in English and also, when the country of destination requires, in the appropriate foreign language. For details, see under the respective destination in the Appendix.

Printed Papers

Printed matter liable to customs duty is not debarred on that account from transmission by the printed paper post and, except in certain cases, see under respective destination in the Appendix, no customs declaration is necessary.

The following special requirements apply to printed matter sent to Australia, Botswana, Canada, Lesotho, New Zealand, Norfolk Islands, South Africa and Swaziland :

- *Australia (including Cocos (Keeling) Islands) and Norfolk Islands*
Advertising matter (catalogues, price lists, circulars and loose advertisements inserted in magazines) is dutiable.

The following are, however, exempt from duty : trade catalogues and price-lists not designed to advertise the sale of goods by any person, firm or company in Australia when sent into Australia in single copies addressed to merchants, firms or companies therein, and not exceeding one copy to each merchant, firm or company or branch office thereof and not being for distribution.

- *Botswana, Lesotho, South Africa and Swaziland*
Advertising matter, including direct advertising matter sent to private addresses is subject to customs duty.
- *Canada (including Newfoundland)*
Printed matter must be conspicuously and indelibly marked with an indication of the country of origin.
- *New Zealand*
Advertising matter (catalogues, price list and so on) is subject to customs duty under the New Zealand customs tariff, but trade catalogues and price lists relative to the goods of firms or persons having no established business in New Zealand are not liable to duty.
- *Norfolk Islands*
See under Norfolk Islands in the Appendix.

Small Packets

Dutiable articles may be sent by the Small Packet post; a green label is essential.

LETTER POST : INCOMING PACKETS

Dutiable articles may be sent to Hong Kong in letter packets, small packets and by parcel post.

Duty on goods imported by post is calculated in accordance with the duty rate for the time being in force, and any inquiry regarding the duty on a packet from abroad should be addressed to the Customs & Excise Department.

Any packet containing dutiable goods which are not properly declared is liable to seizure by the Customs & Excise Department.

Printed Papers

If the contents of printed paper packet are dutiable they should be declared. If the packet is sent from one private person to another a green label is required; if it is sent by way of trade a full customs declaration is required in addition to the top portion of a green label, and where the goods are purchased from abroad, an invoice should also be provided.

PARCEL POST : OUTGOING PARCELS

Most articles sent abroad are dutiable, but some countries make concessions in the case of gifts of small value (see under respective destination in the Appendix). Hongkong Post accepts no responsibility for loss, delay or charges arising from the customs or other regulations to which the contents of the parcel are subject.

PARCEL POST : INCOMING PARCELS

Parcels received from places abroad are subject to examination by the Customs; and those containing dutiable articles are liable to a duty calculated in accordance with the duty rate for the time being in force. If the contents are not properly declared, the parcel is liable to seizure. Any enquiry in regard to duty on a parcel from a place abroad should be addressed to the Customs & Excise Department.

PREFERENTIAL TARIFFS

Some articles produced or manufactured in Hong Kong are entitled to preferential rates of Customs duty when exported to certain countries if accompanied by a Certificate of Origin, Form A. Detailed information can be obtained from Certification Branch of the Trade Department.