

GENERAL AGREEMENT ON TARIFFS AND TRADE

ACCORD GÉNÉRAL SUR LES TARIFS DOUANIERS ET LE COMMERCE

ACUERDO GENERAL SOBRE ARANCELES ADUANEROS Y COMERCIO

RESTRICTED

L/5640/Add.36/Rev.4

19 November 1990

Limited Distribution

Original: English/
anglais/
inglés

REPLIES TO THE QUESTIONNAIRE ON IMPORT LICENSING PROCEDURES

HONG KONG

Revision

The following revised notification¹ has been received from Hong Kong in response to the questionnaire on import licensing procedures annexed to L/5640/Rev.6. It updates and replaces document L/5640/Add.36/Rev.3.

REPONSES AU QUESTIONNAIRE RELATIF AUX PROCEDURES EN
MATIERE DE LICENCES D'IMPORTATION

HONG KONG

Révision

La délégation de Hong Kong a fait parvenir au secrétariat la notification révisée ci-après¹ en réponse au questionnaire relatif aux procédures en matière de licences d'importation annexé au document L/5640/Rev.6. Le présent document est une mise à jour des renseignements précédemment contenus dans le document L/5640/Add.36/Rev.3.

RESPUESTAS AL CUESTIONARIO SOBRE PROCEDIMIENTOS PARA
EL TRAMITE DE LICENCIAS DE IMPORTACION

HONG KONG

Revisión

Se ha recibido de la delegación de Hong Kong la siguiente notificación¹, en respuesta al cuestionario sobre procedimientos para el trámite de licencias de importación anexo al documento L/5640/Rev.6. Con el presente documento queda actualizado y sustituido el documento L/5640/Add.36/Rev.3

¹English only/anglais seulement/en inglés solamente

Outline of system

Hong Kong's import controls are kept to a minimum either stem from her obligations under various international undertakings, or are applied for health, safety or security reasons. Import licensing is primarily exercised by the Trade Department of the Hong Kong Government. However, several other Government Departments are also involved in maintaining import controls for certain products.

Purposes and coverage of the licensing system

2. Import licensing/control is intended for the following purposes:

(a) For strategic control purposes

Strategic commodities (including arms and ammunitions; explosives; nuclear materials, nuclear facilities and nuclear equipment; high speed digital computers, erasable optical disks, high capacity memory integrated circuits etc.)

(b) For purposes of public health

- (i) agricultural pesticides;
- (ii) radioactive substances and irradiating apparatus;
- (iii) pharmaceutical products and medicines; dangerous drugs; acetylating substances;
- (iv) dogs, cats; mammals, birds, reptiles and carcasses;
- (v) plant, plant pests and soil;
- (vi) game, meat and poultry; and
- (vii) food containing added colouring matter; food containing metals; artificial sweeteners and food containing artificial sweeteners; food containing aflatoxins and/or erucic acid; food containing preservatives and/or antioxidants; frozen confections; milk and milk beverages; and smokeless tobacco products.

(c) For reserve stock purposes

- (i) rice; and
- (ii) frozen meat and poultry.

Consignments imported in the personal luggage of a person for his own consumption or as a gift in an amount not exceeding 15 kg. are exempt from import licensing.

(d) For surveillance purposes

- (i) textiles;
- (ii) radio transmitting equipment; and
- (iii) sand.

(e) For sanction purposes

(i) gold coins, iron and steel imported from South Africa. Import licence applications covering these articles will be approved only in certain circumstances.

(ii) all goods imported from Iraq and Kuwait. Import of all goods exported from Iraq or Kuwait after 6 August 1990 will be prohibited unless exempted under the Iraq and Kuwait (United Nations Sanctions) (Dependant Territories) Order 1990.

(f) For environmental protection

Ozone depleting substances.

(g) For protection of animals and plants of endangered species including worked ivory, medicines claiming to contain rhinoceros ingredients and manufactured product of certain species.

(h) For revenue protection

Dutiable commodities

3. The licensing system applies to goods originating in and coming from any territory except item (e) of paragraph 2 above. There are no limitations as to the time of the year during which applications for import licences and/or importation may be made.

4. Products, except rice (see paragraphs 22-25) and ozone depleting substances (see paragraphs 26-28) are not under restriction as to the quantity and value of products being imported.

5. Import licensing control in Hong Kong is a statutory requirement maintained under respective Ordinances under the Laws of Hong Kong, details of which are at Appendix I. Legislations do not leave designation of products to be subjected to licensing to administrative discretion. Any changes such as subjecting a new product to import licensing or removal of an existing product therefrom require legislative approval.

Procedures

6. Consideration of import licences applications for the following items is effected by the Trade Department singly:

- (i) rice (see also paragraphs 22-25);
- (ii) textiles;
- (iii) strategic commodities (other than explosives; arms and ammunition);
- (iv) gold coins, iron and steel imported from South Africa;
- (v) all goods imported from Iraq and Kuwait;
- (vi) ozone depleting substances.

7. Importers who wish to import the following items must submit their licence application to another government department for prior endorsement indicating that there is no objection to the items being imported before submitting to the Trade Department for processing and issue:

<u>Item</u>	<u>Prior endorsement required from</u>
(i) frozen meat and poultry (reserved commodities)	Import licences must be supported by health certificates issued by the recognized authority of the exporting country concerned or by specific prior approval from the Department of Health
(ii) agricultural pesticides	Agriculture and Fisheries Department
(iii) pharmaceutical products and medicines	Pharmacy and Poisons Board chaired by the Director of Health.
(iv) explosives (strategic commodities)	Mines Division, Civil Engineering Services Department or Director of Marine in the case of direct transshipment in vessel.

8. Items subjected to import control by Government Departments other than the Trade Department include:

- (i) arms and ammunition; radio transmitting equipment;
- (ii) radioactive substances and irradiating apparatus; dangerous drugs; acetylating substances;
- (iii) dogs, cats; mammals, birds, reptiles and carcasses; plant, plant pests and soil; plants and animals of endangered species;

- (iv) dutiable commodities;
- (v) sand;
- (vi) game, meat and poultry; artificial sweeteners and food containing some other food additives and/or contaminants; frozen confections; milk and milk beverages; and smokeless tobacco products.

Import licensing arrangements administered by the Trade Department

Procedures

9. Import licensing of the Trade Department is maintained under the Import and Export Ordinance Cap. 60, the Reserved Commodities Ordinance Cap. 296 and the Ozone Layer Protection Ordinance Cap. 403. Products subject to import licensing cannot be imported into Hong Kong without a licence. Prior to the arrival of the goods in Hong Kong, an applicant must lodge with the Trade Department an import licence application stating clearly:

- (a) the exporting country;
- (b) the country of origin of the commodity;
- (c) the name of the commodity (full technical description);
- (d) the quantity in kilograms, litres, sq. metres, cases, pieces, sets, etc.;
- (e) the value (declared c.i.f. Hong Kong) of the commodity;
- (f) the name and address of the foreign exporter;
- (g) whether the consignment is for local consumption or re-export;
- (h) the importer's name, signature, stamp, address, business registration number and telephone number;
- (i) the date of arrival of the goods;
- (j) the mode of transport.

If the application is approved, the import licence will be issued to the applicant duly signed by an authorized officer of the Trade Department. The carrier copy of the import licence must be surrendered to the shipping, airline or transportation company carrying the commodity into Hong Kong. Unless the licence is so surrendered, the shipping, airline or transportation company will not release the commodity to the importer. The carrier copy of the import licence together with a copy of a manifest will then be returned to the Trade Department by the shipping, airline or transportation

company concerned. The Department will match the carrier copy of the import licence with the manifest and the Department's copy of the licence to ascertain that the commodity had actually been imported in accordance with the details as declared on the licence.

10. Import licences are normally issue within one to three clear working days for non-textile products and within two clear working days for textile products after receipt of the licence applications. Under certain circumstances, it is possible for import licences to be obtained within a shorter time limit.

11. For products other than textiles, an import licence is granted immediately on request only under very exceptional circumstances. In respect of textiles, including textile articles which are bonafide commercial samples not for re-sale in Hong Kong, "instant service" is provided for applications which require to be processed and issued urgently.

12. Under normal circumstances, an application for an import licence is usually granted if it meets the ordinary criteria. In the event of refusal, the reasons will be given. Applicants may appeal to the Governor of Hong Kong in the event of refusal to issue an import licence. The Governor of Hong Kong may confirm, vary or reverse the decision of the Director-General of Trade. The right to appeal to the Governor is statutorily provided.

Eligibility of importers to apply for licence

13. In general all persons, firms and institutions are eligible to apply for import licences in respect of the products listed in paragraphs 6-7 above. However in the case of rice, frozen meat and frozen poultry, licences covering imports for local consumption are issued only to importers registered with the Trade Department. (Note: imports for re-exports do not require registration.) Importers of textiles and ozone depleting substances should be registered with the Trade Department before they may apply for import licences.

Documentation and other requirements for application for licence

14. Apart from an import licence, no other document is required upon actual importation.

15. Apart from items (ii) in paragraph 6 and item (v) in paragraph 7 above, no licensing fee is required for other types of import licence applications. For textile import licence, a fee of HK\$25.00 (US\$3.20) is charged for each application. For ozone depleting substances import licence, a fee of HK\$500 (US\$64.10) is charged on the issue of a licence. Import licence forms can be purchased from the Government at the cost of HK\$15-HK\$17 (US\$1.92-US\$2.18) (for textiles and other licensable goods) per pad of twenty to twenty-five sets.

16. There is no deposit or advance payment requirement associated with the issue of import licences.

Conditions of licensing

17. An import licence is valid for twenty-eight days for textiles and ozone depleting substances, six weeks for reserved commodities and six months for the other products listed in paragraphs 6-7 above. The period of validity can be extended by the Director-General of Trade depending on the merits of individual requests.

18. No penalty is imposed for the non-utilization of an import licence or a portion of an import licence.

19. Import licences are not transferable between importers.

20. Other conditions may be attached to the issue of an import licence. They vary in respect of different commodities. The following conditions are more commonly imposed:

- (a) In respect of some commodities imported for use in Hong Kong, the following conditions may be attached to the issue of the import licence: "For use in Hong Kong. Diversion en route prohibited. Re-export not permitted except under special licence."
- (b) In respect of some commodities imported for re-export purposes only, the following conditions may be attached to the issue of the import licence: "For re-export to (name and destination). Diversion en route prohibited. To be delivered by importer to designated/private godown. Overside delivery not permitted. Release from godown subject to approval of export licence."
- (c) The importer may be required to store the goods in a government-approved godown immediately upon importation, and no deliveries may be made except with the permission in writing of the Director-General of Trade.

Other procedural requirements

21. Other than procedures described above, there is no other administrative procedure administered by the Trade Department prior to importation.

Import control scheme for rice

22. The import of rice into Hong Kong for local consumption is subject to a control scheme, for internal security reasons, to ensure regular and adequate supply at stable prices and to provide a reserve stock for emergency purposes. Under the scheme only registered stockholders may import rice. To be eligible for registration, an importer has to meet certain requirements to ensure that he has capability and resources to deal with rice trading and stock-keeping.

23. Each importer is allocated with a basic import quota to be adjusted quarterly to meet quarterly demand. Before commencement of each quarterly period, circular letters are sent to each individual importer informing him of the quantity of rice (i.e. basic quota \pm a certain percentage) he has to import during the period. Since the formalities of filing import licence applications are well known to the trade, they are not given publicity through the press. The quarterly quota for rice may be used for importing rice from all sources, and is not allocated on a country basis. Import licences are issued automatically to registered rice importers, none of whom is a domestic producer of rice. After the announcement of the quarterly rice quota, applications for import licences may be submitted immediately until the applicant's quarterly quota is fully utilized. Technically, quarterly quota allocations should be fully utilized within the quarter, but a slight extension may be permitted if there are unforeseen difficulties.

24. The names of importers to whom import licences have been granted may be made known to the governments and export promotion bodies of exporting countries upon request.

25. All persons, firms and institutions may apply for import licences to re-export rice. In the case of registered rice importers, the rice imported for re-export is not deducted from the quota but the import licence is issued with the condition that the rice will be re-exported from Hong Kong and not sold in the domestic market. Checks will be made to ensure that the quantity and type of rice re-exported are the same as that imported.

Import control scheme for ozone depleting substances

26. The import of ozone depleting substances (chlorofluorocarbons and halons) into Hong Kong is subject to licensing control to ensure that the amount of controlled substances retained for local consumption does not exceed certain levels agreed under the 1987 Montreal Protocol on Substances that Deplete the Ozone Layer. The Ozone Layer Protection Ordinance Cap. 403 provides a statutory framework for the control of these substances and the Environmental Protection Department is the principal enforcement agency in Hong Kong.

27. Under the control scheme, all imports of chlorofluorocarbons for local consumption will be debited against valid import quota held by the importer. Imports of halons for local consumption are not subject to import quotas. Imports of chlorofluorocarbons and halons for re-export are licensed but are not subject to quota control and applications are freely approved. Imports from non-signatories of the Montreal Protocol have been banned since 1 January 1990.

28. The Trade Department only deals with registration of importers/exporters and licensing control. Other control measures imposed by the Environmental Protection Department include a ban on the manufacture of the scheduled substances specified in the schedule to the Ozone Layer Protection Ordinance.

Import Controls administered by Government Departments other than Trade Department

29. Details of import controls maintained by other Government Departments are at items (ix) to (xxix) at Appendix I.

Foreign exchange

30. There is no official exchange control in Hong Kong. Payment for imports can be made freely in any kind of international currency obtained on the local market.

Certification

31. Imports into Hong Kong are not required to be accompanied by Certificates of Origin issued by the exporting countries concerned.

Import declaration

32. Apart from certain exempted articles, an importer must lodge with the Customs and Excise Department an import declaration in respect of any article within fourteen days after importation of the article. This is required for the purpose of compiling statistics on Hong Kong's commodity trade. A charge is payable on each declaration. Such charges constitute part of the Government's general revenue. The rate is HK\$5 (US\$0.64) for food and live animals irrespective of the value of the articles specified in the declaration. In the case of any other declaration, a charge of HK\$5 is made where the value of the articles does not exceed HK\$10,000; where the value exceeds HK\$10,000, the charge is calculated at the rate of HK\$5 in respect of the first HK\$10,000 value and HK\$0.50 in respect of each additional HK\$1,000 value or part thereof. A list of articles exempted from the import declaration requirement is shown in the Appendix II.

APPENDIX I

Import licensing/controls in Hong Kong

- (i) Rice, by the Trade Department. Import licences are issued to registered rice importers. Purpose: to ensure regular and adequate supply at stable prices. Maintained under Reserved Commodities Ordinance, Cap. 296.
- (ii) Textiles, by the Trade Department. Purpose: to assist with surveillance necessary to complement enforcement of the textiles export control system. Maintained under Import and Export Ordinance, Cap. 60.
- (iii) Strategic commodities (other than explosives; arms and ammunition), by the Trade Department. Purpose: to monitor and control the flow of strategic commodities into Hong Kong in accordance with obligations laid down by the Co-ordinating Committee for Multilateral Export Controls (COCOM). Maintained under Import and Export (Strategic Commodities) Regulations.
- (iv) Gold coins, iron and steel imported from South Africa, by the Trade Department. Purpose: for sanction purposes. Maintained under Import Prohibition (South Africa) (No. 2) Regulations.
- (v) All goods imported from Iraq and Kuwait, by the Trade Department. Purpose: for sanction purposes in accordance with the Iraq and Kuwait (United Nations Sanctions) (Dependent Territories) Order 1990.
- (vi) Frozen meat and poultry, by the Trade Department. Import licences must be supported by health certificates issued by the recognized authority of the exporting country concerned or by specific prior approval from the Department of Health. Purpose: for reserve stock purposes. Maintained under Reserved Commodities Ordinance, Cap. 296.
- (vii) Agricultural pesticides, by the Trade department. Import licence applications are required to have prior endorsement by the Agriculture and Fisheries Department before processing by the Trade Department. Purpose: for protection of human life. Maintained under Agricultural Pesticides Ordinance, Cap. 133.
- (viii) Pharmaceutical products and medicines, by the Trade Department with prior endorsement of the Pharmacy and Poisons Board chaired by the Director of Health. Purpose: for protection of human life. Maintained under Pharmacy and Poisons Ordinance, Cap. 138.
- (ix) Blasting explosives, fireworks, smoke signals etc., by Mines Division, Civil Engineering Services Department. For any quantity of the aforementioned explosives, removal permit is required.

Import licence applications are required to have prior endorsement by the Mines Division, Civil Engineering Services Department before processing by the Trade Department. Purpose: to ensure security and safety of the explosives in conveyance within Hong Kong. Maintained under Reg. 4, Dangerous Goods (General) Regulations, Cap. 295.

- (x) Safety cartridges of industrial fastening tools, by Mines Division, Civil Engineering Services Department. For a quantity exceeding 5,000 rounds in the aggregate or 5 kg. of explosive content, whichever is the less, a removal permit is required. Purpose: to ensure security and safety of the cartridges in conveyance within Hong Kong. Maintained under Reg. 4, Dangerous Goods (General) Regulations. Cap. 295.
- (xi) Ozone depleting substance (chlorofluorocarbons CFC 11, 12, 113, 114, 115 and halons 1211, 1301, 2402), by Environmental Protection Department
- Importers are required to register with the Trade department and obtain an Importer Registration Certificate before they can apply for import licences. Purpose: to fulfil Hong Kong's obligation under the Montreal Protocol on Substances that Deplete the Ozone Layer. Maintained under Ozone Layer Protection Ordinance, 1989.
- (xii) Arms and ammunition, by the Royal Hong Kong Police Force. Import licence applications should be supported by a valid licence for possession issued by the Royal Hong Kong Police. Every importer of arms or ammunition must obtain a licence annually from the Commissioner of Police. Purpose: enforcement of law and order. Maintained under Section 27, Firearms and Ammunition Ordinance, Cap. 238.
- (xiii) Radioactive substances and irradiating apparatus, by the Radiation Board. Import licences are issued only to holders of Radioactive Substances Licences or Irradiating Apparatus Licences issued by the Radiation Board chaired by the Director of Health. Purpose: for public health. Maintained under Import (Radiation) (Prohibition) Regulations.
- (xiv) Dogs and cats, by the Agriculture and Fisheries Department. Permits which are subject to fees are required before importation, supported by certificates of health, isolation and other vaccination requirements against some major canine or feline diseases etc., depending on country from which imported. Dogs and cats from most countries are subject to one or four months quarantine depending on country from which imported, as well as compliance with requirements. Purpose: for rabies prevention and control, and to regulate the keeping and control of dogs and cats. Maintained under Regulation 12, Dogs & Cats Regulations, Cap. 167.

- (xv) Mammals, birds, reptiles and their carcasses, by the Agriculture and Fisheries Department. A special permit which carries a fee is required before importation. The special permit must be obtained beforehand for both permanent arrivals and temporary (e.g. transshipment) arrivals. The terms (requirements) stated on the special permit must be complied within full. Purpose: to prevent the introduction of infectious disease. Maintained under Reg. 1, 3, 4(1) and 10(1) of the Public health (Animals & Birds) Regulations, Cap. 139.
- (xvi) Plants, plant pests and soil, by the Agriculture and Fisheries Department. Licences are required for import of plants, supported by phytosanitary certificates. Prior authorizations are required for import of plant pests for soil. Purpose: to prevent the introduction and spread of plant pests. Maintained under Section 4, 7 and 8 of the Plant (Importation & Pest Control) Ordinance, Cap. 207.
- (xvii) Animals and plants of endangered species, and their parts and derivatives (including worked ivory, medicines claiming to contain rhinoceros ingredients and manufactured product of certain species, by the Agriculture and Fisheries Department. Licences are required before importation, as supported by CITES Export Permit. Commercial import of highly endangered species or their parts and derivatives (including ivory, rhinoceros horn, medicines claiming to contain rhinoceros ingredient etc.) is prohibited. Purpose: to conform with the requirements of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES or Washington Convention). Maintained under Section 4, Animals and Plants (Protection of Endangered Species) Ordinance, Cap. 187.
- (xviii) Dutiable commodities (tobacco, liquor, methyl alcohol, hydrocarbon oil, cosmetics, non-alcoholic beverages and concentrates), by the Customs and Excise Department. Importers must be licensed and removal permits to cover movements of the dutiable commodities after importation are required. Purpose: to collect excise duty. Maintained under Dutiable Commodities Ordinance, Cap. 109.
- (xix) Dangerous drugs, by the Department of Health. Imports must be covered by import licences which are issued to authorized dealers only. Purpose: protection of public health. Maintained under Section 4, Dangerous Drugs Ordinance, Cap. 134.
- (xx) Acetylating substances, by the Customs and Excise Department. Import authorization must be obtained by a licensed dealer before importation. Purpose: to suppress the manufacture of dangerous drugs. Maintained under Acetylating Substances (Control) Ordinance, Cap. 145.

- (xxi) Sand, by the Civil Engineering Services Department. Import permits required. Purpose: to provide a mechanism to enable the protection of beaches and seabed within Hong Kong. Maintained under Section 3, Sand Ordinance, Cap. 147.
- (xxii) Radio transmitting equipment, by the Hong Kong Post Office. Imports must be covered by import permits or radio dealer licences issued by the Telecommunications Branch of the Hong Kong Post Office. Purpose: to control the use of telecommunications services and telecommunication apparatus and equipment so as to avoid radio interferences to authorized radio equipment users in Hong Kong. Maintained under Section 9, Telecommunications Ordinance, Cap. 106.
- (xxiii) Meat and poultry from countries with competent authorities recognized by the Director of Health, by the Department of Health. Each import is required to be accompanied by an official certificate issued by the competent authority. Purpose: Protection of public health. Maintained under Regulation 4 of the Imported Game, Meat and Poultry Regulations, Cap. 132.
- (xxiv) Meat and poultry from any other countries and game and prohibited meat from all countries, by the Department of Health. Prior permission to import is required. Purpose: protection of public health. Maintained under Regulation 4 of the Imported Game, Meat and Poultry Regulations, Cap. 132.
- (xxv) Meat and poultry transhipped in the course of their journey from the country or origin to Hong Kong, by the Department of Health. Each import is required to be accompanied by a transshipment certificate issued by the authority of the country in which it was transhipped. Purpose: protection of public health. Maintained under regulation 4 of the Imported Game, Meat and Poultry Regulations, Cap. 132. (This requirement does not apply to meat and poultry imported into Hong Kong in sealed refrigerated containers, provided that the importer establishes to the satisfaction of the Department of Health that seals of the containers have remained intact and have not been tampered with in any manner throughout their journey to Hong Kong.)
- (xxvi) Food containing added colouring matter, food containing metals, artificial sweeteners and food containing artificial sweeteners, food containing aflatoxins and/or erucic acid, and food containing preservatives and/or antioxidants, by the Department of Health. Imports not complying with the positive lists/maximum permitted concentrations are prohibited. Purpose: protection of public health. Maintained under the relevant subsidiary legislation of the Public Health and Municipal Services Ordinance, Cap. 132.

- (xxvii) Frozen confections, milk and milk beverages, by the Department of Health. For sale, prior approval of the source of manufacture is required. Purpose: protection of public health. Maintained under the relevant subsidiary legislation of the Public Health and Municipal Services Ordinance, Cap. 132.
- (xxviii) Milk and milk beverages, by the Department of Health. For heat-treatment, prior permission is required. Purpose: protection of public health. Maintained under the relevant subsidiary legislation of the Public Health and Municipal Services Ordinance, Cap. 132
- (xxix) Smokeless tobacco products, by the Department of Health. Import is prohibited. Purpose: protection of public health. Maintained under regulation 3 of the Smokeless Tobacco Products (Prohibition) Regulations, Cap. 132.

APPENDIX II

Articles Exempted from Import Declaration Requirements

- (a) Transshipment cargo.
- (b) Transit cargo (articles destined for a place other than Hong Kong and passing through Hong Kong on the same ship or aircraft without transshipment).
- (c) Articles imported by the Government or the armed forces of the Crown.
- (d) Ships' stores including bunker fuel, for use by or consumption on board the vessel on which the stores are carried.
- (e) Aircraft stores, including aviation fuel, for use by or consumption on board the aircraft on which the stores are carried.
- (f) Personal baggage, which does not include motor vehicles.
- (g) Any postal packets the contents of which are valued at less than HK\$4,000 (US\$513).
- (h) Advertising materials or samples which are market clearly as such and supplied free of charge, and samples valued at less than HK\$1,000 (US\$128) used for the purpose of advertising.
- (i) Articles imported solely for exhibition and to be exported after exhibition.
- (j) Articles imported after having been exported for exhibition.
- (k) Articles imported under and in accordance with an A.T.A. Carnet.
- (l) Articles imported solely for use in a sports competition and to be exported after the competition.
- (m) Articles imported after having been exported for use in a sports competition.
- (n) Marine fish or other similar edible products arriving direct from fishing grounds on fishing craft registered or licensed in Hong Kong.
- (o) Gifts of a personal nature where no payment is or is to be made by the receiver.
- (p) Used empty freight containers and the like which are regularly imported and exported and used solely for the carriage of articles which are imported or exported.

- (q) Any aircraft part or accessory imported by an air transport undertaking operating air services on international routes, the principal place of business of which is situated outside Hong Kong, for the purpose of being:
 - (i) used in the repair or maintenance of aircraft owned or chartered by such undertaking or operated by it on any international air route; or
 - (ii) given in non-profitable exchange for any other aircraft part or accessory to any other similar air transport undertaking for a similar use.
- (r) Any article imported by a transport undertaking operating sea or air freight transport services on international routes, the principal place of business of which is situated outside Hong Kong, for the purpose of being used in the repair and maintenance of freight containers operated by that undertaking in the transport of goods by sea or air on its international routes.
- (s) Banknotes and coins after issue into circulation, being legal tender in any country.