

## Frequently asked questions (FAQs)

Q1 How can I know whether my existing PC is eligible for joining the OfO Scheme?

A1 You may refer to the "Date of First Registration" and "Date registered as Owner" as shown on the Vehicle Registration Document (VRD) for calculating the current age and current ownership period of the "Old PC". If you would like to know the length of licensed period of the "Old PC" in the last 12 months, you can make an enquiry by e-mail (Address: [hklo@td.gov.hk](mailto:hklo@td.gov.hk)) or in writing (Address: 3/F, United Centre, 95 Queensway, Admiralty, Hong Kong; Attention: Executive Officer/First Registration Tax), accompanied with the digital image or photocopy of the VRD (with signature of the registered owner) of the "Old PC".

Q2 Is there any limit for the number of applications under the OfO Scheme involved by a vehicle owner / an applicant?

A2 No.

Q3 Is there any FRT exemption / concession for petrol / electric hybrid cars?

A3 The FRT concessions announced in the Financial Secretary's 2018-19 Budget Speech only applies to vehicles propelled solely by electric power and do not emit any exhaust gas. Since petrol / electric hybrid cars are not propelled solely by electric power, they are not entitled to the related FRT concessions.

Q4 How can I arrange to scrap my existing PC?

A4 You may make use of the services provided by vehicle scrapping companies for scrapping your existing PC. You are reminded to request a scrapping certificate issued by the vehicle scrapping company, which shall contain the following -

- chassis number and registration mark of the scrapped vehicle;
- date and location of vehicle scrapping;
- name and Business Registration Certificate number of the scrapping company;
- and
- signature by the representative of the scrapping company, with company chop.

- Q5 After my existing PC is scrapped, what should I do to de-register it?
- A5 After your existing PC is scrapped, you should submit to the Licensing Office of the Transport Department the duly signed and completed "Notification for Cancellation of Vehicle Registration" (form TD184) which can be downloaded [here](#), or "Application to Transfer or Retain a Vehicle Registration Mark" (form TD129) which can be downloaded [here](#) if you wish to retain the registration mark of the scrapped PC at the same time, with required documents for de-registering the PC.
- Q6 Can I scrap and de-register the existing PC registered under my name and allow my relative / friend to use this PC for participating in the OfO Scheme?
- A6 No. The "Replacement e-PC" must be first registered under the name of the registered owner of the "Old PC" when the latter is scrapped and de-registered for enjoying the higher FRT concession under the OfO Scheme.
- Q7 Can I apply for first registering the "Replacement e-PC" before scrapping and de-registering my existing PC under the OfO Scheme?
- A7 No. Under the OfO Scheme, the de-registration date of the "Old PC" must not be after the submission date of the "Replacement e-PC" first registration application. The period between the two dates must not exceed 3 months. For OfO application under the one-off arrangement, the de-registration of the "Old PC", and submission of first registration application for the "Replacement e-PC" must all be carried out on or before 24 February 2027.
- Q8 If I purchase an e-PC from a registered distributor to replace my existing PC, can I make an application for higher FRT concession under the OfO Scheme to the Transport Department direct?
- A8 No. If the "Replacement e-PC" is purchased from a registered distributor, the application under the OfO Scheme must be made by the registered distributor selling the "Replacement e-PC".
- Q9 I plan to import an e-PC into Hong Kong for use, what are the procedures?
- A9 Please refer to the Guidelines for Importation and Registration of Pure Electric Vehicle (PEV) and Plug-in Hybrid Electric Vehicle (PHEV) for details, which can be accessed [here](#).

Q10 How is the FRT payable for a "Replacement e-PC" under the OfO Scheme calculated?

A10 Under the current FRT rates for PCs (46% on the first \$150,000 of vehicle taxable value, 86% on the next \$150,000, 115% on the next \$200,000 and 132% on the remainder), the FRT payable will be worked out by-  
taxable value x FRT rates –FRT Concession Cap under the OfO Scheme

Example

the taxable value of the "Replacement e-PC" is \$400,000 and application is submitted on 31 March 2026. If the application is approved, the amount of FRT payable will be

$$\begin{aligned} &= [(\$150,000 \times 46\% + \$150,000 \times 86\% + \$100,000 \times 115\%) - \$172,500] \\ &= \$313,000 - \$172,500 \\ &= \$140,500 \end{aligned}$$

Q11 My "Replacement e-PC" under the OfO Scheme is granted the amount of FRT concession less than the cap level. Can the "Replacement e-PC" still enjoy the "unused" FRT concession if I fit optional accessories to / obtain taxable warranties for the "Replacement e-PC" within 6 months after its first registration?

A11 Yes. If the amount of FRT concession granted to a "Replacement e-PC" under the OfO Scheme is lower than the cap level, the "unused" amount of FRT concession will be taken into account for calculating the additional FRT payable upon fitting optional accessories to / obtain taxable warranties for the "Replacement e-PC" within 6 months after its first registration.

Example - the taxable value of the "Replacement e-PC" is \$250,000 and the applicable FRT concession cap is \$172,500, the FRT concession granted will be \$155,000, i.e. no FRT is payable upon first registration. If accessories of value of \$50,000 are fitted to the "Replacement e-PC" within 6 months after its first registration, the amount of payable additional FRT will be

$$\begin{aligned} &= [(\$50,000 \times 86\%) - \$17,500] \\ &= \$43,000 - \$17,500 \\ &= \$25,500 \end{aligned}$$

Q12 What should I do if the registered distributor is not willing to submit the application under the OfO Scheme for the "Replacement e-PC" I purchased?

A12 The Transport Department has presented the details of the OfO Scheme to registered distributors who sell e-PCs, and explained to them that they shall submit applications under the OfO Scheme for the eligible "Replacement e-PCs" they sell. The vehicle owner concerned can contact Hong Kong Licensing Office of Transport Department (tel: 2804 2270) for follow-up if the registered distributor refuses to submit applications under the OfO Scheme.

Q13 What should I do if I could not enjoy the higher FRT concession in full from the OfO Scheme?

A13 The vehicle owner concerned can contact Hong Kong Licensing Office of the Transport Department (tel: 2804 2637) for follow-up.

Q14 When I renewed my vehicle licence, I have made a declaration on page 2 of the Application for Renewal of Vehicle Licence (TD558) to apply for waiving the additional fee incurred from the usage of the vehicle during the unlicensed period. Is the unlicensed period indicated in the declaration counted towards the licensed period in Criteria (d) of the OfO Scheme?

A14 No. Completing the above declaration is for waiving the additional fee incurred from the usage of the vehicle during the period after the last licence expires and the new licence becomes operative. The unlicensed period with the additional fee waived is not counted towards the licensed period required in Criteria (d) of the OfO Scheme.

Q15 I paid the additional fee for the unlicensed period when I renewed my vehicle licence. Is the period covered by the additional fee regarded as "relicensed" the vehicle? Is that period counted towards the licensed period in Criteria (d) of the OfO Scheme?

A15 No. Payment of the additional fee does not mean that the vehicle is licensed for the period which such fee is charged. TD cannot "relicense" a vehicle for an unlicensed period in the past. In this connection, even if the additional fee is paid, the period covered by the additional fee is considered unlicensed, therefore, such period is not counted towards the licensed period in Criteria (d) of the OfO Scheme.

Q16 How to determine the submission date if my application for vehicle first registration or OfO Scheme was returned by TD due to discrepancy between the application form and the document submitted and resubmission is required? Will it affect the amount of concession I can enjoy?

A16 Submission date refers to the date TD received duly completed application with all required documents.

Example - an applicant submits an OfO application under the one-off arrangement on 18 February 2027 but was returned by TD due to inconsistent information between the application form and the sales contract. He resubmits the application on 22 February 2027 and was accepted by TD

In the above case, a duly completed OfO application was received on 22 February 2027. Hence, the submission date is 22 February 2027 (instead of 18 February 2027). Please note that if the applicant fails to resubmit the application before the end of the one-off arrangement on 24 February 2027, the e-PC will no longer be eligible to apply for the OfO Scheme.

Q17 The Government's one-off arrangement will end on 24 February 2027. If my "Old PC" only meets all the eligibility criteria of the OfO Scheme on 24 February 2027, and is scrapped and deregistered on the same day, will I still be able to submit the OfO application?

A17 In this situation, your OfO application must also be submitted on 24 February 2027 (subject to receipt of the completed application form and required documents by the Transport Department). Please note that for all approved OfO applications, the e-PC concerned must be first registered on or before 24 February 2027 or within five working days after the OfO application is approved (whichever is later), in order to pay the motor vehicle FRT at the concession under the Previous FRT Concessions Arrangement.

Please be reminded that the processing time for application for vehicle registration and licensing takes 2 working days, on the conditions that the application for registration and licensing of a vehicle (i.e. Form TD22) is duly completed and all required documents are submitted, please reserve sufficient time to submit and complete vehicle registration.